

**TABLE 1A**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Married Persons Filing Joint Returns**  
**1935 - 1992 ff**

**A. Married Persons Filing Joint Returns**

Taxable Income (adjusted gross income less deductions and exemptions)	Taxable Year				
	1935-42	1943-48a	1949-51	1952-58b	1959-66c
Up to \$2,500	1.0 %	1.0 %	1.0 %	1.0 %	1.0 %
\$2,500 to 5,000	1.0	1.0	1.0	1.0	1.0
5,000 to 7,500	2.0	1.0	2.0	1.0	2.0
7,500 to 10,000	2.0	1.0	2.0	1.0	2.0
10,000 to 12,500	3.0	2.0	3.0	2.0	3.0
12,500 to 15,000	3.0	2.0	3.0	2.0	3.0
15,000 to 20,000	4.0	3.0	4.0	2.0	4.0
20,000 to 25,000	5.0	4.0	5.0	3.0	5.0
25,000 to 30,000	6.0	5.0	6.0	3.0	6.0
30,000 to 40,000	7.0	6.0	6.0	4.0	7.0
40,000 to 50,000	8.0	6.0	6.0	5.0	7.0
50,000 to 60,000	9.0	6.0	6.0	6.0	7.0
60,000 to 70,000	10.0	6.0	6.0	6.0	7.0
70,000 to 80,000	11.0	6.0	6.0	6.0	7.0
80,000 to 100,000	12.0	6.0	6.0	6.0	7.0
100,000 to 150,000	13.0	6.0	6.0	6.0	7.0
150,000 to 250,000	14.0	6.0	6.0	6.0	7.0
250,000 and over	15.0	6.0	6.0	6.0	7.0
Taxable Income*	Taxable Year 1967-72d		1973e,f		
Up to \$4,000	1.0 %		1.0 %		
\$4,000 to 7,000	2.0		2.0		
7,000 to 10,000	3.0		3.0		
10,000 to 13,000	4.0		4.0		
13,000 to 16,000	5.0		5.0		
16,000 to 19,000	6.0		6.0		
19,000 to 22,000	7.0		7.0		
22,000 to 25,000	8.0		8.0		
25,000 to 28,000	9.0		9.0		
28,000 to 31,000	10.0		10.0		
31,000 and over	10.0		11.0		
Taxable Income*	Taxable Year 1986				
Up to \$3,420	0 %				
\$3,420 to 10,420	1				
10,420 to 15,620	2				
15,620 to 20,840	3				
20,840 to 26,160	4				
26,160 to 31,420	5				
31,420 to 36,660	6				
36,660 to 41,860	7				
41,860 to 47,120	8				
47,120 to 52,360	9				
52,360 to 57,580	10				
57,580 and over	11				
Taxable Income*	Taxable Year 1987-90g				
Up to 7,300	1.0 %				
7,300 to 17,300	2.0				
17,300 to 27,300	4.0				
27,300 to 37,900	6.0				
37,900 to 47,900	8.0				
47,900 and over	9.3				
Taxable Income*	Taxable Year 1991-92h				
Up to \$8,788	1.0 %				
\$8,788 to 20,828	2.0				
20,828 to 32,870	4.0				
32,870 to 45,632	6.0				
45,632 to 57,670	8.0				
57,670 to 200,000	9.3				
200,000 to 400,000	10.0				
400,000 and over	11.0				
Taxable Income*	Taxable Year 1993				
Up to \$9,332	1.0 %				
\$9,332 to 22,118	2.0				
22,118 to 34,906	4.0				
34,906 to 48,456	6.0				
48,456 to 61,240	8.0				
61,240 to 212,380	9.3				
212,380 to 424,760	10.0				
424,760 and over	11.0				

**B. Single and Married Persons Filing Separate Returns**

Taxable Income (adjusted gross income less deductions and exemptions)	Taxable Year			
	1935-42	1943-48a	1949-58	1959-66c
Up to \$2,500	1.0 %	1.0 %	1.0 %	1.0 %
\$2,500 to 5,000	1.0	1.0	1.0	2.0
5,000 to 7,500	2.0	1.0	2.0	3.0
7,500 to 10,000	2.0	1.0	2.0	4.0
10,000 to 12,500	3.0	2.0	3.0	5.0
12,500 to 15,000	3.0	2.0	3.0	6.0
15,000 to 20,000	4.0	3.0	4.0	7.0
20,000 to 25,000	5.0	4.0	5.0	7.0
25,000 to 30,000	6.0	5.0	6.0	7.0
30,000 to 40,000	7.0	6.0	6.0	7.0
40,000 to 50,000	8.0	6.0	6.0	7.0
50,000 to 60,000	9.0	6.0	6.0	7.0
60,000 to 70,000	10.0	6.0	6.0	7.0
70,000 to 80,000	11.0	6.0	6.0	7.0
80,000 to 100,000	12.0	6.0	6.0	7.0
100,000 to 150,000	13.0	6.0	6.0	7.0
150,000 to 250,000	14.0	6.0	6.0	7.0
250,000 and over	15.0	6.0	6.0	7.0
Taxable Income*	Taxable Year 1967-72d		1973e,f	
Up to \$2,000	1.0 %		1.0 %	
\$2,000 to 3,500	2.0		2.0	
3,500 to 5,000	3.0		3.0	
5,000 to 6,500	4.0		4.0	
6,500 to 8,000	5.0		5.0	
8,000 to 9,500	6.0		6.0	
9,500 to 11,000	7.0		7.0	
11,000 to 12,500	8.0		8.0	
12,500 to 14,000	9.0		9.0	
14,000 to 15,500	10.0		10.0	
15,500 and over	10.0		11.0	
Taxable Income*	Taxable Year 1986			
Up to \$1,710	0.0 %			
\$1,710 to 5,210	1.0			
5,210 to 7,810	2.0			
7,810 to 10,420	3.0			
10,420 to 13,080	4.0			
13,080 to 15,710	5.0			
15,710 to 18,330	6.0			
18,330 to 20,930	7.0			
20,930 to 23,560	8.0			
23,560 to 26,180	9.0			
26,180 to 28,790	10.0			
28,790 and over	11.0			
Taxable Income*	Taxable Year 1987-90g			
Up to \$3,650	1.0 %			
\$3,650 to 8,650	2.0			
8,650 to 13,650	4.0			
13,650 to 18,950	6.0			
18,950 to 23,950	8.0			
23,950 and over	9.3			
Taxable Income*	Taxable Year 1991-92h			
Up to \$4,394	1.0 %			
\$4,394 to 10,414	2.0			
10,414 to 16,435	4.0			
16,435 to 22,816	6.0			
22,816 to 28,835	8.0			
28,835 to 100,000	9.3			
100,000 to 200,000	10.0			
200,000 and over	11.0			
Taxable Income*	Taxable Year 1993			
Up to \$4,666	1.0 %			
\$4,666 to 11,059	2.0			
11,059 to 17,453	4.0			
17,453 to 24,228	6.0			
24,228 to 30,620	8.0			
30,620 to 106,190	9.3			
106,190 to 212,380	10.0			
212,380 and over	11.0			

**TABLE 1A**  
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**C. Unmarried Heads of Household**

Taxable Income (adjusted gross income less deductions and exemptions)	Taxable Year			
	1935-42	1943-48a	1949-58	1959-66c
Up to \$2,500	1.0 %	1.0 %	1.0 %	1.0 %
\$2,500 to 5,000	1.0	1.0	1.0	2.0
5,000 to 7,500	2.0	1.0	2.0	3.0
7,500 to 10,000	2.0	1.0	2.0	4.0
10,000 to 12,500	3.0	2.0	3.0	5.0
12,500 to 15,000	3.0	2.0	3.0	6.0
15,000 to 20,000	4.0	3.0	4.0	7.0
20,000 to 25,000	5.0	4.0	5.0	7.0
25,000 to 30,000	6.0	5.0	6.0	7.0
30,000 to 40,000	7.0	6.0	6.0	7.0
40,000 to 50,000	8.0	6.0	6.0	7.0
50,000 to 60,000	9.0	6.0	6.0	7.0
60,000 to 70,000	10.0	6.0	6.0	7.0
70,000 to 80,000	11.0	6.0	6.0	7.0
80,000 to 100,000	12.0	6.0	6.0	7.0
100,000 to 150,000	13.0	6.0	6.0	7.0
150,000 to 250,000	14.0	6.0	6.0	7.0
250,000 and over	15.0	6.0	6.0	7.0
Taxable Income*	Taxable Year			
	1967-72d	1973e	1974f,i	
Up to \$3,000	1 %	1.0 %	1.0 %	
\$3,000 to 4,000	2	2.0	1.0	
4,000 to 4,500	2	2.0	2.0	
4,500 to 6,000	3	3.0	2.0	
6,000 to 7,500	4	4.0	3.0	
7,500 to 9,000	5	5.0	4.0	
9,000 to 10,500	6	6.0	5.0	
10,500 to 12,000	7	7.0	6.0	
12,000 to 13,500	8	8.0	7.0	
13,500 to 15,000	9	9.0	8.0	
15,000 to 16,500	10	10.0	9.0	
16,500 to 18,000	10	11.0	10.0	
18,000 and over	10	11.0	11.0	
Taxable Income*	Taxable Year 1986			
Up to \$3,420		0.0 %		
\$3,420 to 10,410		1.0		
10,410 to 13,890		2.0		
13,890 to 16,530		3.0		
16,530 to 19,150		4.0		
19,150 to 21,780		5.0		
21,780 to 24,410		6.0		
24,410 to 27,020		7.0		
27,020 to 29,630		8.0		
29,630 to 32,260		9.0		
32,260 to 34,880		10.0		
34,880 and over		11.0		
Taxable Income*	Taxable Year 1987-90g			
Up to \$7,300		1.0 %		
\$7,300 to 17,300		2.0		
17,300 to 22,300		4.0		
22,300 to 27,600		6.0		
27,600 to 32,600		8.0		
32,600 and over		9.3		
Taxable Income*	Taxable Year 1991-92h			
Up to \$8,789		1.0 %		
\$8,789 to 20,829		2.0		
20,829 to 26,848		4.0		
26,848 to 33,229		6.0		
33,229 to 39,249		8.0		
39,249 to 136,115		9.3		
136,115 to 272,230		10.0		
272,230 and over		11.0		
Taxable Income*	Taxable Year 1993			
Up to \$9,333		1.0 %		
\$9,333 to 22,118		2.0		
22,118 to 28,510		4.0		
28,510 to 35,286		6.0		
35,286 to 41,679		8.0		
41,679 to 144,540		9.3		
144,540 to 289,081		10.0		
289,081 and over		11.0		

\* Adjusted Gross Income Less Deductions.

a A temporary reduction in tax for lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15% on amounts in excess of \$250,000 to 6% on amounts in excess of \$30,000.

b Income splitting on joint returns was first effective in this period. Under this provision, married taxpayers who filed joint returns paid tax using a rate that was the same rate as the rate a single taxpayer would use on the same income. This allowed married taxpayers to file one return, instead of splitting their income and filing separate returns to take advantage of a lower tax rate.

c The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others. At the same time, the maximum rate was increased from six percent to seven percent.

d Tax brackets were narrowed and the tax rates increased to 10%. Taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions, personal exemptions, and dependent exemptions (Stats. 1967, Ch. 963).

A special 10% reduction in tax liabilities, maximum \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 taxable year (stats. 1969, Ch. 1464).

A forgiveness tax credit of 20% was provided with respect to 1971 taxes, along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971, [First Extraordinary Session], Ch. 1).

e The maximum tax rate was increased from 10% to 11% (Stats. 1971, [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20% to 100% of tax liability was effective for the 1973 taxable year (Stats. 1973, Ch. 296).

f Tax brackets were indexed at a rate of 5.222% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and for 1985, and 3.5% for 1986. Indexing was suspended for 1987. The brackets were set by AB 53 (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, and 2.5 % for 1993. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).

g The maximum tax rate was lowered from 11 % to 9.3 % effective for the 1987 taxable year. The number of tax brackets was reduced from 11 to 6. Also replaced the preference tax with a 7% alternative minimum tax (Stats. 1987, Ch 1138).

h A 10% and an 11 % tax rate were added, increasing the maximum tax rate from 9.3%, effective for the 1991 through 1995 taxable years (Stats. 1991, Ch. 117).

i Tax brackets were eased for heads of household effective with the 1974 taxable year (stats. 1973, Ch. 1180)