

2021 California Tax Rate Schedules



To e-file and eliminate the math, go to ftb.ca.gov. To figure your tax online, go to ftb.ca.gov/tax-rates.

Use only if your taxable income on Form 540, line 19 is more than \$100,000. If \$100,000 or less, use the Tax Table.

	If the amount on Form 540, line 19 is		Enter on Form 540, line 31		of the amount over –
	over –	But not over –			
Schedule X – Use if your filing status is Single or Married/RDP Filing Separately	\$ 0	\$ 9,325	\$ 0.00	+ 1.00%	\$ 0
	9,325	22,107	93.25	+ 2.00%	9,325
	22,107	34,892	348.89	+ 4.00%	22,107
	34,892	48,435	860.29	+ 6.00%	34,892
	48,435	61,214	1,672.87	+ 8.00%	48,435
	61,214	312,686	2,695.19	+ 9.30%	61,214
	312,686	375,221	26,082.09	+ 10.30%	312,686
	375,221	625,369	32,523.20	+ 11.30%	375,221
	625,369	AND OVER	60,789.92	+ 12.30%	625,369

	If the amount on Form 540, line 19 is		Enter on Form 540, line 31		of the amount over –
	over –	But not over –			
Schedule Y – Use if your filing status is Married/RDP Filing Jointly or Qualifying Widow(er)	\$ 0	\$ 18,650	\$ 0.00	+ 1.00%	\$ 0
	18,650	44,214	186.50	+ 2.00%	18,650
	44,214	69,784	697.78	+ 4.00%	44,214
	69,784	96,870	1,720.58	+ 6.00%	69,784
	96,870	122,428	3,345.74	+ 8.00%	96,870
	122,428	625,372	5,390.38	+ 9.30%	122,428
	625,372	750,442	52,164.17	+ 10.30%	625,372
	750,442	1,250,738	65,046.38	+ 11.30%	750,442
	1,250,738	AND OVER	121,579.83	+ 12.30%	1,250,738

	If the amount on Form 540, line 19 is		Enter on Form 540, line 31		of the amount over –
	over –	But not over –			
Schedule Z – Use if your filing status is Head of Household	\$ 0	\$ 18,663	\$ 0.00	+ 1.00%	\$ 0
	18,663	44,217	186.63	+ 2.00%	18,663
	44,217	56,999	697.71	+ 4.00%	44,217
	56,999	70,542	1,208.99	+ 6.00%	56,999
	70,542	83,324	2,021.57	+ 8.00%	70,542
	83,324	425,251	3,044.13	+ 9.30%	83,324
	425,251	510,303	34,843.34	+ 10.30%	425,251
	510,303	850,503	43,603.70	+ 11.30%	510,303
	850,503	AND OVER	82,046.30	+ 12.30%	850,503

How to Figure Tax Using the 2021 California Tax Rate Schedules

Example: Chris and Pat Smith are filing a joint tax return using Form 540. Their taxable income on Form 540, line 19 is \$125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000.

	Example	Your Income
Step 2: They subtract the amount at the beginning of their range from their taxable income.	$\begin{array}{r} \$ 125,000 \\ - 122,428 \\ \hline \$ 2,572 \end{array}$	$\begin{array}{r} \$ \\ - \\ \hline \$ \end{array}$
Step 3: They multiply the result from Step 2 by the percentage for their range.	$\begin{array}{r} \$ 2,572 \\ \times .0930 \\ \hline \$ 239.20 \end{array}$	$\begin{array}{r} \$ \\ \times \\ \hline \$ \end{array}$
Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$5,630 on Form 540, line 31.	$\begin{array}{r} \$5,390.38 \\ + 239.20 \\ \hline \$5,629.58 \end{array}$	$\begin{array}{r} \$ \\ + \\ \hline \$ \end{array}$