

2025 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.

Schedule X –

Use if your filing status is
Single or Married/RDP Filing Separately

If the amount on Form 540, line 19 is over – but not over –		Enter on Form 540, line 31		of the amount over–
\$ 0	\$ 11,079	\$ 0.00	+ 1.00%	\$ 0
11,079	26,264	110.79	+ 2.00%	11,079
26,264	41,452	414.49	+ 4.00%	26,264
41,452	57,542	1,022.01	+ 6.00%	41,452
57,542	72,724	1,987.41	+ 8.00%	57,542
72,724	371,479	3,201.97	+ 9.30%	72,724
371,479	445,771	30,986.19	+ 10.30%	371,479
445,771	742,953	38,638.27	+ 11.30%	445,771
742,953	AND OVER	72,219.84	+ 12.30%	742,953

Schedule Y –

Use if your filing status is
Married/RDP Filing Jointly or Qualifying
Surviving Spouse/RDP

\$ 0	\$ 22,158	\$ 0.00	+ 1.00%	\$ 0
22,158	52,528	221.58	+ 2.00%	22,158
52,528	82,904	828.98	+ 4.00%	52,528
82,904	115,084	2,044.02	+ 6.00%	82,904
115,084	145,448	3,974.82	+ 8.00%	115,084
145,448	742,958	6,403.94	+ 9.30%	145,448
742,958	891,542	61,972.37	+ 10.30%	742,958
891,542	1,485,906	77,276.52	+ 11.30%	891,542
1,485,906	AND OVER	144,439.65	+ 12.30%	1,485,906

Schedule Z –

Use if your filing status is
Head of Household

\$ 0	\$ 22,173	\$ 0.00	+ 1.00%	\$ 0
22,173	52,530	221.73	+ 2.00%	22,173
52,530	67,716	828.87	+ 4.00%	52,530
67,716	83,805	1,436.31	+ 6.00%	67,716
83,805	98,990	2,401.65	+ 8.00%	83,805
98,990	505,208	3,616.45	+ 9.30%	98,990
505,208	606,251	41,394.72	+ 10.30%	505,208
606,251	1,010,417	51,802.15	+ 11.30%	606,251
1,010,417	AND OVER	97,472.91	+ 12.30%	1,010,417

How to Figure Tax Using the 2025 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 \\ - 115,084 \\ \hline \$ 9,916 \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} \$ 9,916 \\ \times .08 \\ \hline \$ 793.28 \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 \$4,768 on Form 540, line 31.	$ \begin{array}{r} \$3,974.82 \\ + 793.28 \\ \hline \$4,768.10 \end{array} $	$ \begin{array}{r} \$ \\ + \\ \hline \$ \end{array} $