

# 2009 California Tax Rate Schedules

## Schedule 1

Single, Married Filing Separate, and Fiduciaries

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$7,060	\$0.00	Plus	1.25%	\$0
\$7,060	\$16,739	\$88.25	Plus	2.25%	\$7,060
\$16,739	\$26,419	\$306.03	Plus	4.25%	\$16,739
\$26,419	\$36,675	\$717.43	Plus	6.25%	\$26,419
\$36,675	\$46,349	\$1,358.43	Plus	8.25%	\$36,675
\$46,349	And over	\$2,156.54	Plus	9.55%	\$46,349

## Schedule 2

Married Filing Joint and Surviving Spouses with Dependents

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$14,120	\$0.00	Plus	1.25%	\$0
\$14,120	\$33,478	\$176.50	Plus	2.25%	\$14,120
\$33,478	\$52,838	\$612.06	Plus	4.25%	\$33,478
\$52,838	\$73,350	\$1,434.86	Plus	6.25%	\$52,838
\$73,350	\$92,698	\$2,716.86	Plus	8.25%	\$73,350
\$92,698	And over	\$4,313.07	Plus	9.55%	\$92,698

## Schedule 3

Unmarried Head of Household

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$14,130	\$0.00	Plus	1.25%	\$0
\$14,130	\$33,479	\$176.63	Plus	2.25%	\$14,130
\$33,479	\$43,157	\$611.98	Plus	4.25%	\$33,479
\$43,157	\$53,412	\$1,023.30	Plus	6.25%	\$43,157
\$53,412	\$63,089	\$1,664.24	Plus	8.25%	\$53,412
\$63,089	And over	\$2,462.59	Plus	9.55%	\$63,089

Note: California has a surcharge of 1% on income in excess of \$1 million for all filing statuses.

Individual Filing Requirements							
Filing Status	Age as of December 31, 2009 <sup>1</sup>	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household	Under 65 65 or older	14,622 19,522	17,889 21,972	20,339 23,932	11,698 16,598	14,965 19,048	17,415 21,008
Married filing joint or separate	Under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	29,245 34,145 39,045	32,512 36,595 41,495	34,962 38,555 43,455	23,396 28,296 33,196	26,663 30,746 35,646	29,113 32,706 37,606
Surviving Spouse	Under 65 65 or older		17,889 21,972	20,339 23,932		14,965 19,048	17,415 21,008
Dependent of another person – Any filing status	Under 65 65 or older	More than your standard deduction More than your standard deduction					

<sup>1</sup> If you turn 65 on January 1, 2010, you are considered to be age 65 at the end of 2009.

## Standard deductions

The standard deduction amounts for:

- Single and married filing separate .....\$3,637
- Married filing joint, Head of Household and surviving spouse .....\$7,274
- The minimum standard deduction for dependents .....\$950

## Exemption credits

- Married filing joint and surviving spouse ..... \$196
- Single, married filing separate and HOH..... \$98
- Dependent..... \$98
- Blind ..... \$98
- Age 65 or older ..... \$98

## Phaseout of exemption credits

Higher-income taxpayers' exemption credits are reduced as follows:

	Reduce each <u>credit by:</u>	For <u>each:</u>	Federal AGI <u>exceeds:</u>
Single	\$6	\$2,500	\$160,739
Married filing separate	\$6	\$1,250	\$160,739
Head of Household	\$6	\$2,500	\$241,113
Married filing joint	\$12	\$2,500	\$321,483
Surviving spouse	\$12	\$2,500	\$321,483

When applying the phaseout amount, apply the \$6/\$12 amount to each exemption credit, but do not reduce the credit below zero. If a personal exemption credit is less than the phaseout amount, do not apply the excess against a dependent exemption credit.