

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	\$ 125,000 - 115,084 _____ \$ 9,916	\$ _____ - _____ \$ _____
Step 3: They multiply the result from Step 2 by the percentage for their range.	\$ 9,916 x .08 _____ \$ 793.28	\$ _____ x _____ \$ _____
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.	\$3,974.82 + 793.28 _____ \$4,768.10	\$ _____ + _____ \$ _____