



2011 California Tax Rates and Exemptions

The rate of inflation in California, for the period from July 1, 2010 through June 30, 2011, was 2.7%. The 2011 personal income tax brackets are indexed by this amount.

Corporate tax rates

Entity type	Tax rate
Corporations other than banks and financials	8.84%
Banks and financials	10.84%
Alternative Minimum Tax (AMT) rate	6.65%
S corporation rate	1.5%
S corporation bank and financial rate	3.5%

Individual tax rates

The maximum rate for individuals is 9.3%

The AMT rate for individuals is 7%

The Mental Health Services Tax Rate is 1% for taxable income in excess of \$1,000,000.

Exemption credits

Filing Status/Qualification	Exemption amount
Married/Registered Domestic Partner (RDP) filing jointly or qualifying widow(er)	\$204
Single, married/RDP filing separately, or head of household	\$102
Dependent	\$315
Blind	\$102
Age 65 or older	\$102

Phaseout of exemption credits

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

Filing status	Reduce each credit by:	For each:	Federal AGI exceeds:
Single	\$6	\$2,500	\$166,565
Married/RDP filing separately	\$6	\$1,250	\$166,565
Head of household	\$6	\$2,500	\$249,852
Married/RDP filing jointly	\$12	\$2,500	\$333,134
Qualifying widow(er)	\$12	\$2,500	\$333,134

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.

Standard deductions

The standard deduction amounts for:

Filing status	Deduction amount
Single or married/RDP filing separately	\$3,769
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,538
The minimum standard deduction for dependents	\$950

Reduction in itemized deductions

Itemized deductions must be reduced by the lesser of 6% of the excess of the taxpayer's federal AGI over the threshold amount or 80% of the amount of itemized deductions otherwise allowed for the taxable year.

Filing status	AGI threshold
Single or married/RDP filing separately	\$166,565
Head of household	\$249,852
Married/RDP filing jointly or qualifying widow(er)	\$333,134

Nonrefundable Renter's credit

This nonrefundable, non-carryover credit for renters is available for:

Single or married/RDP filing separately with a California AGI of \$35,659 or less.

The credit is \$60.

Married/RDP filing jointly, head of household, or qualifying widow(er) with a California AGI of \$71,318 or less.

The credit is \$120.

Miscellaneous credits

Qualified senior head of household credit

2% of California taxable income

Maximum California AGI of \$65,153

Maximum credit of \$1,228

Joint custody head of household credit/dependent parent credit

30% of net tax

Maximum credit of \$401

AMT exemption

Filing status	Amount
Married/RDP filing jointly or qualifying widow(er)	\$81,673
Single or head of household	\$61,256
Married/RDP filing separately, estates, or trusts	\$40,836

AMT exemption phaseout

Filing status	Amount
Married/RDP filing jointly or qualifying widow(er)	\$306,276
Single or head of household	\$229,708
Married/RDP filing separately, estates, or trusts	\$153,137

FTB cost recovery fees

Fee type	Fee
Bank and corporation filing enforcement fee	\$104
Bank and corporation collection fee	\$249
Personal income tax filing enforcement fee	\$88
Personal income tax collection fee	\$154

The personal income tax fees apply to individuals and partnerships, as well as limited liability companies that are classified as partnerships. The bank and corporation fees apply to banks and corporations, as well as

limited liability companies that are classified as corporations. Interest does not accrue on these cost recovery fees.

2011 California Tax Rate Schedules

Schedule X — Single or married/RDP filing separately

If the taxable income is

Over	But not over	Tax is		Of amount over
\$0	\$7,316	\$0.00	Plus 1.00%	\$0
\$7,316	\$17,346	\$73.16	Plus 2.00%	\$7,316
\$17,346	\$27,377	\$273.76	Plus 4.00%	\$17,346
\$27,377	\$38,004	\$675.00	Plus 6.00%	\$27,377
\$38,004	\$48,029	\$1,312.62	Plus 8.00%	\$38,004
\$48,029	And over	\$2,114.62	Plus 9.30%	\$48,029

Schedule Y — Married/RDP filing jointly, or qualifying widow(er) with dependent child

If the taxable income is

Over	But not over	Tax is		Of amount over
\$0	\$14,632	\$0.00	Plus 1.00%	\$0
\$14,632	\$34,692	\$146.32	Plus 2.00%	14,632
\$34,692	\$54,754	\$547.52	Plus 4.00%	\$34,692
\$54,754	\$76,008	\$1,350.00	Plus 6.00%	\$54,754
\$76,008	\$96,058	\$2,625.24	Plus 8.00%	\$76,008
\$96,058	And over	\$4,229.24	Plus 9.30%	\$96,058

Schedule Z — Head of household

If the taxable income is

Over	But not over	Tax is		Of amount over
\$0	\$14,642	\$0.00	Plus 1.00%	\$0
\$14,642	\$34,692	\$146.42	Plus 2.00%	\$14,642
\$34,692	\$44,721	\$547.42	Plus 4.00%	\$34,692
\$44,721	\$55,348	\$948.58	Plus 6.00%	\$44,721
\$55,348	\$65,376	\$1,586.20	Plus 8.00%	\$55,348
\$65,376	And over	\$2,388.44	Plus 9.30%	\$65,376

Individual Filing Requirements

If your gross income or adjusted gross income is more than the amount shown in the chart below for your filing status, age, and number of dependents, then you have a filing requirement.

Filing Status	Age as of December 31, 2011*	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	\$15,152	\$25,652	\$33,527	\$12,122	\$22,622	\$30,497
	65 or older	\$20,252	\$28,127	\$34,427	\$17,222	\$25,097	\$31,397
Married/RDP filing jointly or separately	Under 65 (both spouses/RDPs)	\$30,305	\$40,805	\$48,680	\$24,244	\$34,744	\$42,619
	65 or older (one spouse)	\$35,405	\$43,280	\$49,580	\$29,344	\$37,219	\$43,519
	65 or older (both spouses/RDPs)	\$40,505	\$48,380	\$54,680	\$34,444	\$42,319	\$48,619
Qualifying widow(er)	Under 65	N/A	\$25,652	\$33,527	N/A	\$22,622	\$30,497
	65 or older	N/A	\$28,127	\$34,427	N/A	\$25,097	\$31,397

Filing Status	Age as of December 31, 2011*	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Dependent of another person (Any filing status)	Under 65	More than your standard deduction					
	65 or older	More than your standard deduction					

* If you turn 65 on January 1, 2012, you are considered to be age 65 at the end of 2011.

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