

2025 California Tax Rate Schedules

Single or Married/RDP Filing Separate

If the taxable income is...					
Over	But not over	Tax is...		Of amount over...	
\$0	\$11,079	\$0.00	plus	1.00%	\$0
\$11,079	\$26,264	\$110.79	plus	2.00%	\$11,079
\$26,264	\$41,452	\$414.49	plus	4.00%	\$26,264
\$41,452	\$57,542	\$1,022.01	plus	6.00%	\$41,452
\$57,542	\$72,724	\$1,987.41	plus	8.00%	\$57,542
\$72,724	\$371,479	\$3,201.97	plus	9.30%	\$72,724
\$371,479	\$445,771	\$30,986.19	plus	10.30%	\$371,479
\$445,771	\$742,953	\$38,638.27	plus	11.30%	\$445,771
\$742,953	and over	\$72,219.84	plus	12.30%	\$742,953

Married Filing Joint or Qualifying Widow(er) with Dependent Child

If the taxable income is...					
Over	But not over	Tax is...		Of amount over...	
\$0	\$21,512	\$0.00	plus	1.00%	\$0
\$22,158	\$52,528	\$221.58	plus	2.00%	\$22,158
\$52,528	\$82,904	\$828.98	plus	4.00%	\$52,528
\$82,904	\$115,084	\$2,044.02	plus	6.00%	\$82,904
\$115,084	\$145,448	\$3,974.82	plus	8.00%	\$115,084
\$145,448	\$742,958	\$6,403.94	plus	9.30%	\$145,448
\$742,958	\$891,542	\$61,972.37	plus	10.30%	\$742,958
\$891,542	\$1,485,906	\$77,276.52	plus	11.30%	\$891,542
\$1,485,906	and over	\$144,439.65	plus	12.30%	\$1,485,906

Head of Household

If the taxable income is...					
Over	But not over	Tax is...		Of amount over...	
\$0	\$22,173	\$0.00	plus	1.00%	\$0
\$22,173	\$52,530	\$221.73	plus	2.00%	\$22,173
\$52,530	\$67,716	\$828.87	plus	4.00%	\$52,530
\$67,716	\$83,805	\$1,436.31	plus	6.00%	\$67,716
\$83,805	\$98,990	\$2,401.65	plus	8.00%	\$83,805
\$98,990	\$505,208	\$3,616.45	plus	9.30%	\$98,990
\$505,208	\$606,251	\$41,394.72	plus	10.30%	\$505,208
\$606,251	\$1,010,417	\$51,802.15	plus	11.30%	\$606,251
\$1,010,417	and over	\$97,472.91	plus	12.30%	\$1,010,417

Individual Filing Requirements							
Filing Status	Age as of December 31, 2025*	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	\$22,941 \$30,591	\$38,774 \$42,466	\$50,649 \$51,966	\$18,353 \$26,003	\$34,186 \$37,878	\$46,061 \$47,378
Married filing joint, RDP, or separate	Under 65 (both spouses/RDPs) 65 or older (one spouse) 65 or older (both spouses/RDPs)	\$45,887 \$53,537 \$61,187	\$59,917 \$65,412 \$73,062	\$73,595 \$74,912 \$82,562	\$36,711 \$44,361 \$52,011	\$52,544 \$56,236 \$63,886	\$64,419 \$65,736 \$73,386
Surviving spouse	Under 65 65 or older	\$22,941 \$30,591	\$38,774 \$42,466	\$50,649 \$51,966	\$18,353 \$26,003	\$34,186 \$37,878	\$46,061 \$47,378
Dependent of another person – Any filing status	Under 65 65 or older	More than your standard deduction More than your standard deduction					
*If you turn 65 on January 1, 2026, you are considered to be age 65 at the end of 2025.							

2025 Federal Tax Rate Schedules

Schedule 1 — Single

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$11,925	\$0.00	plus	10%	\$0
\$11,925	\$48,475	\$1,192.50	plus	12%	\$11,925
\$48,475	\$103,350	\$5,578.50	plus	22%	\$48,475
\$103,350	\$197,300	\$17,651.00	plus	24%	\$103,350
\$197,300	\$250,525	\$40,199.00	plus	32%	\$197,300
\$250,525	\$626,350	\$57,231.00	plus	35%	\$250,525
\$626,350	and over	\$188,769.75	plus	37%	\$626,350

Schedule 2 — Married Filing Separate

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$11,925	\$0.00	plus	10%	\$0
\$11,925	\$48,475	\$1,192.50	plus	12%	\$11,925
\$48,475	\$103,350	\$5,578.50	plus	22%	\$48,475
\$103,350	\$197,300	\$17,651.00	plus	24%	\$103,350
\$197,300	\$250,525	\$40,199.00	plus	32%	\$197,300
\$250,525	\$375,800	\$57,231.00	plus	35%	\$250,525
\$375,800	and over	\$101,077.25	plus	37%	\$375,800

Schedule 3 — Married Filing Joint and Surviving Spouse

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$23,850	\$0.00	plus	10%	\$0
\$23,850	\$96,950	\$2,385.00	plus	12%	\$23,850
\$96,950	\$206,700	\$11,157.00	plus	22%	\$96,950
\$206,700	\$394,600	\$35,302.00	plus	24%	\$206,700
\$394,600	\$501,050	\$80,398.00	plus	32%	\$394,600
\$501,050	\$751,600	\$114,462.00	plus	35%	\$501,050
\$751,600	and over	\$202,154.50	plus	37%	\$751,600

Schedule 4 — Head of Household

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$17,000	\$0.00	plus	10%	\$0
\$17,000	\$64,850	\$1,700.00	plus	12%	\$17,000
\$64,850	\$103,350	\$7,442.00	plus	22%	\$64,850
\$103,350	\$197,300	\$15,912.00	plus	24%	\$103,350
\$197,300	\$250,500	\$38,460.00	plus	32%	\$197,300
\$250,500	\$626,350	\$55,484.00	plus	35%	\$250,500
\$626,350	and over	\$187,031.50	plus	37%	\$626,350