

2024 Federal Tax Rate Schedules

Single

If taxable income is over	but not over	the tax is	plus	of the amount over
\$0	\$11,600	\$0	10%	\$0
\$11,600	\$47,150	\$1,160.00	12%	\$11,600
\$47,150	\$100,525	\$5,426.00	22%	\$47,150
\$100,525	\$191,950	\$17,168.50	24%	\$100,525
\$191,950	\$243,725	\$39,110.50	32%	\$191,950
\$243,725	\$609,350	\$55,678.50	35%	\$243,725
\$609,350 or more		\$183,647.25	37%	\$609,350

Married Filing Joint or Qualifying Spouse

If taxable income is over	but not over	the tax is	plus	of the amount over
\$0	\$23,200	\$0	10%	\$0
\$23,200	\$94,300	\$2,320.00	12%	\$23,200
\$94,300	\$201,050	\$10,852.00	22%	\$94,300
\$201,050	\$383,900	\$34,337.00	24%	\$201,050
\$383,900	\$487,450	\$78,221.00	32%	\$383,900
\$487,450	\$731,200	\$111,357.00	35%	\$487,450
\$731,200 or more		\$196,669.50	37%	\$731,200

Head of Household

If taxable income is over	but not over	the tax is	plus	of the amount over
\$0	\$16,550	\$0	10%	\$0
\$16,550	\$63,100	\$1,655.00	12%	\$16,550
\$63,100	\$100,500	\$7,241.00	22%	\$63,100
\$100,500	\$191,950	\$15,469.00	24%	\$100,500
\$191,950	\$243,700	\$37,417.00	32%	\$191,950
\$243,700	\$609,350	\$53,977.00	35%	\$243,700
\$609,350 or more		\$181,954.50	37%	\$609,350

Married Filing Separate

If taxable income is over	but not over	the tax is	plus	of the amount over
\$0	\$11,600	\$0	10%	\$0
\$11,600	\$47,150	\$1,160.00	12%	\$11,600
\$47,150	\$100,525	\$5,426.00	22%	\$47,150
\$100,525	\$191,950	\$17,168.50	24%	\$100,525
\$191,950	\$243,725	\$39,110.50	32%	\$191,950
\$243,725	\$365,600	\$55,678.50	35%	\$243,725
\$365,600 or more		\$98,334.75	37%	\$365,600

2024 California Tax Rate Schedules

Single

If taxable income is over	but not over	the tax is	plus	of the amount over
\$0	\$10,756	\$0.00	1%	\$0
\$10,756	\$25,499	\$107.56	2%	\$10,756
\$25,499	\$40,245	\$402.42	4%	\$25,499
\$40,245	\$55,866	\$992.26	6%	\$40,245
\$55,866	\$70,606	\$1,929.52	8%	\$55,866
\$70,606	\$360,659	\$3,108.72	9.3%	\$70,606
\$360,659	\$432,787	\$30,083.65	10.3%	\$360,659
\$432,787	\$721,314	\$37,512.83	11.3%	\$432,787
\$721,314 or more		\$70,116.38	12.3%	\$721,314

Married Filing Joint or Qualifying Spouse

If taxable income is over	but not over	the tax is	plus	of the amount over
\$0	\$21,512	\$0.00	1%	\$0
\$21,512	\$50,998	\$215.12	2%	\$21,512
\$50,998	\$80,490	\$804.84	4%	\$50,998
\$80,490	\$111,732	\$1,984.52	6%	\$80,490
\$111,732	\$141,212	\$3,859.04	8%	\$111,732
\$141,212	\$721,318	\$6,217.44	9.3%	\$141,212
\$721,318	\$865,574	\$60,167.30	10.3%	\$721,318
\$865,574	\$1,442,628	\$75,025.67	11.3%	\$865,574
\$1,442,628 or more		\$140,232.77	12.3%	\$1,442,628

Head of Household

If taxable income is over	but not over	the tax is	plus	of the amount over
\$0	\$21,527	\$0.00	1%	\$0
\$21,527	\$51,000	\$215.27	2%	\$21,527
\$51,000	\$65,744	\$804.73	4%	\$51,000
\$65,744	\$81,364	\$1,394.49	6%	\$65,744
\$81,364	\$96,107	\$2,331.69	8%	\$81,364
\$96,107	\$490,493	\$3,511.13	9.3%	\$96,107
\$490,493	\$588,593	\$40,189.03	10.3%	\$490,493
\$588,593	\$980,987	\$50,293.33	11.3%	\$588,593
\$980,987 or more		\$94,633.85	12.3%	\$980,987

Married Filing Separate

If taxable income is over	but not over	the tax is	plus	of the amount over
\$0	\$10,756	\$0.00	1%	\$0
\$10,756	\$25,499	\$107.56	2%	\$10,756
\$25,499	\$40,245	\$402.42	4%	\$25,499
\$40,245	\$55,866	\$992.26	6%	\$40,245
\$55,866	\$70,606	\$1,929.52	8%	\$55,866
\$70,606	\$360,659	\$3,108.72	9.3%	\$70,606
\$360,659	\$432,787	\$30,083.65	10.3%	\$360,659
\$432,787	\$721,314	\$37,512.83	11.3%	\$432,787
\$721,314 or more		\$70,116.38	12.3%	\$721,314