



STATE OF CALIFORNIA  
**Franchise Tax Board**

## **INDEXING - TAX YEAR 2020, PERSONAL INCOME TAX LAW**

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The inflation rate, as measured by the California Consumer Price Index (CCPI) for all urban consumers from June of 2019 to June of 2020, was 1.4 percent.

The indexed values for the 2020 taxable year are as follows:

### STANDARD DEDUCTIONS (R&TC Section 17073.5)

The standard deduction amount for single or separate taxpayers will increase from \$4,537 to \$4,601 for tax year 2020. For joint, surviving spouse, or head of household taxpayers, the standard deduction increases from \$9,074 to \$9,202 for tax year 2020.

### PERSONAL AND SENIOR EXEMPTIONS (R&TC Section 17054 (a)(b)(c))

The personal and senior exemption amount for single, separate and head of household taxpayers will increase from \$122 to \$124 for the 2020 tax year. For joint or surviving spouse, the personal and senior exemption credit will increase from \$244 to \$248.

### DEPENDENT EXEMPTIONS (R&TC Section 17054 (d)(1))

The dependent exemption credit will increase from \$378 per dependent claimed in 2019 year to \$383 each for 2020.

### JOINT CUSTODY HEAD OF HOUSEHOLD/DEPENDENT PARENT CREDIT (R&TC Section 17054.5)

Joint custody head of household was a filing status for pre-1987 tax years. It has been replaced as a tax credit for post-1986 tax years. This provision was further amended to add the dependent parent credit for tax years beginning on or after January 1, 1988. The original 1987 taxable year credit was \$200 or less, computed by multiplying the net tax by 30%. Indexing last year's credit of \$484 yields a 2020 credit of the lesser of \$491 or 30% of net tax.

### QUALIFIED SENIOR HEAD OF HOUSEHOLD CREDIT (R&TC Section 17054.7)

Senate Bill 389 (Chap. 90-1154) created a tax credit, beginning with the 1990 taxable year, equal to an amount of 2% of taxable income, not to exceed \$750. Due to legislation SB 673 (Chap. 93-877) the stated dollar amount and the related indexing provision were eliminated. Indexing was restarted for the 1993 taxable year. For the 2020 taxable year the new maximum credit will be \$1,499. The new 2020 maximum AGI (adjusted gross income) ceiling amount allowed for this credit is \$79,539.

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### QUALIFIED PARENT/YOUNG INFANT CREDIT (R&TC Section 17052.20)

This tax credit was in effect for tax years 1991-1993. The credit has sunset and will not appear in the 2020 Personal Income Tax booklets. However, the credit still has carryover provisions. It is included on the 2020 form FTB 3540, Credit Carryover Summary.

### CALIFORNIA EARNED INCOME TAX CREDIT (CalEITC) (R&TC Section 17052 (b) and (d), and (o))

For taxable years beginning on or after January 1, 2019, Assembly Bill 91 (Chapter 39, Statutes of 2019) increased the maximum AGI for the CalEITC. For 2020, the CalEITC will generally be available to households with AGI of less than \$30,000 regardless of whether the household has a qualifying child.

For taxable years beginning on or after January 1, 2016, and subsequent years as provided in AB 91, the earned income and phase out amounts subdivision (b) will be annually adjusted in the same manner as the income tax brackets.

For taxable years beginning after the taxable year in which the minimum wage, as defined in Section 1182.12 of the Labor Code, is set at \$15 per hour, the earned income and phase out amounts in subdivision (o) would be annually adjusted in the same manner as the income tax brackets.

### YOUNG CHILD TAX CREDIT (R&TC Section 17052.1)

For taxable years beginning on or after January 1, 2019, AB 91 (Chapter 39, Statutes of 2019) enacted the Young Child Tax Credit. The maximum credit is \$1,000 for a qualified taxpayer who is allowed the CalEITC and has a qualifying child younger than six years old on the last day of the taxable year. The credit amount phases out as earned income exceeds the “threshold amount” of \$25,000, and completely phases out at \$30,000.

For taxable years beginning after the taxable year in which the minimum wage, as defined in Section 1182.12 of the Labor Code, is set at \$15 per hour, the “threshold amount” would be annually adjusted in the same manner as the income tax brackets.

### RENTER’S TAX CREDIT (R&TC Section 17053.5)

Senate Bill 169 (Chap. 91-117) reduced the tax credit for renters. The credits were phased out based on a sliding AGI (Adjusted Gross Income) scale for tax year 1991. In 1992 these AGI amounts were subject to indexing. For tax years 1993 and 1994 the credit was suspended due to passage of AB 760 (Chap. 93-62). The credit was suspended for tax year 1995 due to AB 2389 (Chap. 94-144), for tax year 1996 due to SB 1794 (Chap. 96-192) and for tax year 1997 due to AB 1592 (Chap. 97-292). The credit was reinstated for tax year 1998 by SB 94 (Chap.98-931) as a nonrefundable \$60 credit for single filers with an AGI \$25,000 or less and a \$120 credit for joint filers with an AGI \$50,000 or less. Indexing was restarted for taxable year 1999. The new 2020 indexed year AGI amounts are \$43,533 or less for single filers and \$87,066 or less for joint filers.

REDUCTION OF EXEMPTION CREDITS (R&TC Section 17054.1)

Senate Bill 169 (Chap. 91-117) activated the reduction of California personal exemption credits in conjunction to federal adjusted gross income levels. For each \$2,500 (\$1,250 if married filing separate) of AGI or fraction thereof, which exceeds the threshold value, a reduction of \$6 (\$12 joint) will apply. The indexed threshold values for the 2020 tax year are as follows:

Single, married filing separate	--	\$203,341
Head of household	--	\$305,016
Joint, surviving spouse	--	\$406,687

REDUCTION OF ITEMIZED DEDUCTIONS (R&TC Section 17077)

Senate Bill 169 (Chap. 91-117) also activated the reduction of California itemized deductions based on AGI similar to the federal reduction. The amount of the itemized deductions otherwise allowable shall be reduced by the lesser of (1) 6% of excess of AGI over the threshold amount or (2) 80% of itemized deductions otherwise allowed for the tax year. The indexed threshold amounts for the 2020 tax year are as follows:

Single, married filing separate	--	\$203,341
Head of household	--	\$305,016
Joint, surviving spouse	--	\$406,687

RETURN FILING REQUIREMENTS (R&TC Section 18501)

Senate Bill 721 (Chap. 95-65) authorized the increase in the filing requirement thresholds and the indexing of these thresholds for subsequent years. Starting with tax year 1995, the filing requirement thresholds for AGI amounts from all sources were: \$8,000 for an individual and \$16,000 for married filers. The threshold amounts for gross incomes from all sources were: \$10,000 for an individual and \$20,000 for married filers. The indexed amounts for taxable year 2020 are:

Single, or unmarried, adjusted gross income	--	\$14,797
Married, adjusted gross income	--	\$29,599
Single, or unmarried, gross income	--	\$18,496
Married, gross income	--	\$36,996

The tax threshold (the income level at which a person begins paying income taxes based on the tax rate schedule) has risen to an adjusted gross income of \$15,235 for single or separate taxpayers and to \$30,471 for joint, surviving spouse and unmarried head of household taxpayers.

Assembly Bill 1140 (Chap. 99-196) also changes certain minimum filing threshold amounts. They will be adjusted to account for the inclusion of the additional senior exemption credit(s) and the dependent exemption credit(s) allowed under previously referenced legislation. The table reflecting these changes has been developed in conjunction with Tax Forms Development Section. The filing requirements chart is attached (Attachment 1).

ALTERNATIVE MINIMUM TAX (AMT) EXEMPTION (R&TC Section 17062 (5) (A-C) and (6) (A-C))

Senate Bill 519 (Chap. 98-7) authorizes the start of new base exemption amounts for the AMT, and their exemption phase outs. It also provides for the indexing of these amounts for subsequent years, commencing with tax year 1998. The exemption amounts for taxable year 2020 are:

Joint, or surviving spouse	-- \$99,707
Single, or unmarried	-- \$74,780
Separate, or an estate or trust	-- \$49,851

Starting initial amounts for AMT exemption phase outs are:

Joint, or surviving spouse	-- \$373,899
Single, or unmarried	-- \$280,424
Separate, or an estate or trust	-- \$186,946

TAX RATE SCHEDULES (R&TC Section 17041)

The Tax Rate Schedules are attached (Attachment 2).

The Tax Tables, as required for the tax forms booklets, have been completed in conjunction with the Tax Forms Development and Distribution Unit.

TAXPAYERS' BILL OF RIGHTS -- EXEMPTION FROM LEVY (R&TC Section 21017)

Assembly Bill 2788 (Chap. 88-1573) authorizes indexing of property values exempt from levy. Since the inflation total adjustment factor has not exceeded the stipulated 5% threshold (last indexed 2018), these exemptions are not scheduled to be indexed for taxable year 2020.

TAXPAYERS' BILL OF RIGHTS – Taxpayers' Rights Advocate (R&TC Section 21004)

Paragraph (c) of Section 21004 allows for the Taxpayers' Rights Advocate, in coordination with the Chief Counsel of the Franchise Tax Board to provide relief pursuant to this subdivision and abate any penalties, fees, additions to tax, or interest assessed if it is determined that these amounts have been assessed, or any part thereof, is attributable to any of the following: erroneous action or erroneous inaction by FTB in processing documents filed or payments made by taxpayers; unreasonable delay caused by FTB; or erroneous written advice that does not qualify for relief under Section 21012. Relief shall be granted pursuant to this subdivision only if no significant aspect of that error or delay can be attributed to the taxpayer involved and relief is not available under any other provision under Parts 10, 10.2, 10.7 and 11.

The total relief granted pursuant to this subdivision to a taxpayer with respect to penalties, fees, additions to tax, or interest for a taxable year may not exceed ten thousand dollars (\$10,000). The amount shall be recomputed annually in accordance with this Section and Section 19442 and rounded to the nearest \$100. The indexed amount for 2020 is \$11,405.

TAXPAYERS' SALES, PROPERTY, AND PAYROLL FOR DOING BUSINESS PURPOSES  
(R&TC Section 25120 (c)(e)(f))

"Doing business" means actively engaging in any transaction for the purpose of financial or pecuniary

gain or profit. For taxable years beginning on or after January 1, 2011, a taxpayer is doing business in this state for a taxable year if any of the following conditions has been satisfied:

- The taxpayer is organized or commercially domiciled in this state.
- Sales of the taxpayer in California exceed the lesser of five hundred thousand dollars (\$500,000) or 25 percent of the taxpayer's total sales.
- The real property and tangible personal property of the taxpayer in this state exceed the lesser of fifty thousand dollars (\$50,000) or 25 percent of the taxpayer's total real property and tangible personal property.
- The amount paid in this state by the taxpayer for compensation exceeds the lesser of fifty thousand dollars (\$50,000) or 25 percent of the total compensation paid by the taxpayer.

The indexed threshold values for the 2020 tax year are as follows:

Sales	--	\$610,395
Property	--	\$61,040
Payroll	--	\$61,040

**AUTOMOBILE DEPRECIATION DEDUCTION LIMITATIONS** (IRC Section 280F(a))

IRC Section 280F(a) imposes dollar limitations on the depreciation deduction for the year the taxpayer places the passenger automobile in service and for each succeeding year. For passenger automobiles placed in service after 1988, IRC Section 280F(d)(7) requires the amounts allowable as a depreciation deductions be indexed by a price inflation adjustment amount. The Tax Cuts and Jobs Act signed into law on December 22, 2017 changed the dollar limitation amounts. California’s general specified date of conformity is January 1, 2015; therefore, California does not conform to the new federal limitations. In 1987, the first year dollar limitation was \$2,560. For taxable year 2020, the dollar limitations are the following:

Table 1: Depreciation limitations for passenger automobiles (that are not trucks or vans) placed in service in the calendar year 2020 for which the IRC Section 168(k) additional first year depreciation deduction does not apply.

Tax Year	Amount
1st Tax Year	\$3,304
2nd Tax Year	\$5,227
3rd Tax Year	\$3,084
Each Succeeding Year	\$1,856

Table 2: Depreciation limitations for trucks and vans placed in service in the calendar year 2020 for which the IRC Section 168(k) additional first year depreciation deduction does not apply.

Tax Year	Amount
1st Tax Year	\$3,721
2nd Tax Year	\$5,959
3rd Tax Year	\$3,502
Each Succeeding Year	\$2,169

### LIMITATION ON BUSINESS LOSSES (R&TC Section 17560.5 and IRC Section 461(l)(3))

R&TC Section 17560.5 and IRC Section 461(l)(3)(C) limits business losses for non-corporate taxpayers. The limit for tax year 2018 was \$250,000 (\$500,000 for Married Filing Joint) and is indexed annually from the base year. For tax year 2020, the threshold is \$261,359 (\$522,717 for Married Filing Joint).

### LEASE INCLUSION (IRC Section 280F(c))

IRC Section 280F(c) imposes inclusion amount as determined by the secretary in 26 CFR 1.280F-7. For passenger automobiles placed in service after 1988, IRC Section 280F(d)(7) requires the amounts allowable as a depreciation deductions be indexed by a price inflation adjustment amount. The Tax Cuts and Jobs Act signed into law on December 22, 2017 changed the dollar limitation amounts. California's general specified date of conformity is January 1, 2015; therefore, California's does not conform to the new limitations.

For taxable year 2019, the inclusion amounts are attached (Attachment 3). In applying these procedures, lessees of passenger automobiles other than trucks and vans should use Table 1, while lessees of trucks and vans should use Table 2.

### INDIVIDUAL SHARED RESPONSIBILITY PENALTY

Senate Bill 78 (Chapter 38) created an Individual Shared Responsibility Penalty to be imposed on any applicable individual for any month that that individual fails to enroll and maintain minimum essential health care coverage. The penalty will be calculated based on an applicable dollar amount as follows. For the taxable year 2019, the applicable dollar amount for adults was six hundred ninety-five dollars (\$695). If an applicable individual has not attained 18 years of age as of the beginning of the month, the applicable dollar amount with respect to that individual for that month shall be equal to one-half of the applicable dollar amount (\$347.50 for 2019). For each subsequent year, the applicable dollar amount will be multiplied by the cost-of-living adjustment described below.<sup>1</sup>

The 2020 applicable dollar amount for adults is \$750, calculated as follows:

- a. Applicable dollar amount in 2019 = \$695
- b. California CPI in June 2016 = 255.576
- c. California CPI in June 2019 = 280.956
- d. Cost-of-living adjustment =  $280.956 \div 255.576 = 1.0993$
- e. Applicable dollar amount in 2020 =  $1.0993 \times \$695 = \$764.02$
- f. Applicable dollar amount in 2020 rounded down to multiple of \$50 = \$750

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<sup>1</sup> The actual amount of the penalty imposed on an uninsured individual for a month could be different from the applicable dollar amount. The actual penalty amount would take into account such factors as the size of the family, the excess of household income over the filing threshold, state average premium for qualified health plans that have a bronze level of coverage for the applicable household size involved, and the age of the individual. Moreover, the penalty will not be imposed if the applicable individual did not have coverage for a continuous period of three months or less. If there is more than one such continuous period in a calendar year, the exception provided will only apply to months in the first of those periods.

The 2021 applicable dollar amount for adults is \$750, calculated as follows:

- a. Applicable dollar amount in 2019 = \$695
- b. California CPI in June 2016 = 255.576
- c. California CPI in June 2020 = 284.835
- d. Cost-of-living adjustment =  $284.835 \div 255.576 = 1.1145$
- e. Applicable dollar amount in 2021 =  $1.1145 \times \$695 = \$774.57$
- f. Applicable dollar amount in 2021 rounded down to multiple of \$50 = \$750

#### AMT SPECIAL EXEMPTION LIMIT FOR CERTAIN CHILDREN UNDER 24

IRC section 59(j) sets a special exemption limit for certain children under 24 in the calculation of AMT for California purposes. For 2020, the exemption is limited to the amount of your earned income plus \$7950.

**Attachment 1**

# Do I Have to File?

## Requirements for Most People

On 12/31/20, my filing status was:	and on 12/31/20, my age was:	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	18,496	31,263	40,838	14,797	27,564	37,139
	65 or older	24,696	34,271	41,931	20,997	30,572	38,232
Married filing joint Married filing separate	Under 65 (both spouses)	36,996	49,763	59,338	29,599	42,366	51,941
	65 or older (one spouse)	43,196	52,771	60,431	35,799	45,374	53,034
	65 or older (both spouses)	49,396	58,971	66,631	41,999	51,574	59,234
Qualifying widow(er)	Under 65		31,263	40,838		27,564	37,139
	65 or older		34,271	41,931		30,572	38,232
Any filing status	Under 65	More than your standard deduction					
	65 or older	More than your standard deduction					



**Attachment 2**

2020 California Tax Rate Schedules

	If the amount on Form 540 line 19 is:		Enter on Form 540 line 31		of the amount over -
	over -	But not over -			
Schedule X - Use if your filing status is Single or Married Filing Separate	\$ 0	\$ 8,932	\$ 0.00 +	1.00%	\$ 0
	8,932	21,175	89.32 +	2.00%	8,932
	21,175	33,421	334.18 +	4.00%	21,175
	33,421	46,394	824.02 +	6.00%	33,421
	46,394	58,634	1,602.40 +	8.00%	46,394
	58,634	299,508	2,581.60 +	9.30%	58,634
	299,508	359,407	24,982.88 +	10.30%	299,508
	359,407	599,012	31,152.48 +	11.30%	359,407
599,012	AND OVER	58,227.85 +	12.30%	599,012	
Schedule Y - Use if your filing status is Married Filing Joint or Qualifying Widow(er) with dependent Child	\$ 0	\$ 17,864	\$ 0.00 +	1.00%	\$ 0
	17,864	42,350	178.64 +	2.00%	17,864
	42,350	66,842	668.36 +	4.00%	42,350
	66,842	92,788	1,648.04 +	6.00%	66,842
	92,788	117,268	3,204.80 +	8.00%	92,788
	117,268	599,016	5,163.20 +	9.30%	117,268
	599,016	718,814	49,965.76 +	10.30%	599,016
	718,814	1,198,024	62,304.95 +	11.30%	718,814
1,198,024	AND OVER	116,455.68 +	12.30%	1,198,024	
Schedule Z - Use if your filing status is Head of Household	\$ 0	\$ 17,876	\$ 0.00 +	1.00%	\$ 0
	17,876	42,353	178.76 +	2.00%	17,876
	42,353	54,597	668.30 +	4.00%	42,353
	54,597	67,569	1,158.06 +	6.00%	54,597
	67,569	79,812	1,936.38 +	8.00%	67,569
	79,812	407,329	2,915.82 +	9.30%	79,812
	407,329	488,796	33,374.90 +	10.30%	407,329
	488,796	814,658	41,766.00 +	11.30%	488,796
814,658	AND OVER	78,588.41 +	12.30%	814,658	

**Attachment 3**

Indexed Amounts for 2020

Dollar Amounts For Passenger Automobiles (That Are Not Trucks Or Vans) With A Lease Term Beginning In Calendar Year 2020						
Fair Market Value of Passenger Automobile		Tax Year During Lease				
Over	Not Over	1St	2nd	3rd	4th	5th & Later
\$ 19,000	\$ 19,500	6	14	20	23	27
\$ 19,500	\$ 20,000	7	16	23	27	31
\$ 20,000	\$ 20,500	8	18	26	30	35
\$ 20,500	\$ 21,000	9	20	28	35	39
\$ 21,000	\$ 21,500	10	21	32	38	44
\$ 21,500	\$ 22,000	11	23	35	42	47
\$ 22,000	\$ 23,000	12	27	39	47	53
\$ 23,000	\$ 24,000	14	31	45	54	62
\$ 24,000	\$ 25,000	16	34	52	61	69
\$ 25,000	\$ 26,000	18	38	58	67	77
\$ 26,000	\$ 27,000	19	43	63	74	86
\$ 27,000	\$ 28,000	21	47	68	81	94
\$ 28,000	\$ 29,000	23	51	74	88	102
\$ 29,000	\$ 30,000	25	55	79	96	111
\$ 30,000	\$ 31,000	27	58	86	103	119
\$ 31,000	\$ 32,000	29	62	92	110	127
\$ 32,000	\$ 33,000	30	67	98	117	135
\$ 33,000	\$ 34,000	32	70	103	125	143
\$ 34,000	\$ 35,000	34	74	109	132	151
\$ 35,000	\$ 36,000	36	78	115	139	159
\$ 36,000	\$ 37,000	38	81	122	146	168
\$ 37,000	\$ 38,000	40	85	128	153	176
\$ 38,000	\$ 39,000	41	90	133	160	185
\$ 39,000	\$ 40,000	43	94	139	167	193
\$ 40,000	\$ 41,000	45	98	145	174	201
\$ 41,000	\$ 42,000	47	102	151	181	208
\$ 42,000	\$ 43,000	49	105	158	188	216
\$ 43,000	\$ 44,000	50	110	163	196	224
\$ 44,000	\$ 45,000	52	114	169	202	232
\$ 45,000	\$ 46,000	54	118	175	209	241
\$ 46,000	\$ 47,000	56	122	181	216	249
\$ 47,000	\$ 48,000	58	126	186	223	258
\$ 48,000	\$ 49,000	60	129	193	230	266
\$ 49,000	\$ 50,000	61	134	199	237	274
\$ 50,000	\$ 51,000	63	138	204	244	282
\$ 51,000	\$ 52,000	65	142	209	252	290
\$ 52,000	\$ 53,000	67	146	215	259	299
\$ 53,000	\$ 54,000	68	150	221	266	307
\$ 54,000	\$ 55,000	69	154	227	273	316

**Attachment 3**

\$ 55,000	\$ 56,000	71	158	233	280	324
\$ 56,000	\$ 57,000	73	162	239	287	332
\$ 57,000	\$ 58,000	75	166	245	294	339
\$ 58,000	\$ 59,000	77	170	251	301	347
\$ 59,000	\$ 60,000	79	173	258	308	356
\$ 60,000	\$ 62,000	81	180	266	319	368
\$ 62,000	\$ 64,000	85	188	278	333	384
\$ 64,000	\$ 66,000	89	196	290	346	401
\$ 66,000	\$ 68,000	92	203	302	361	417
\$ 68,000	\$ 70,000	96	211	313	376	433
\$ 70,000	\$ 72,000	100	219	325	390	450
\$ 72,000	\$ 74,000	103	227	336	404	467
\$ 74,000	\$ 76,000	107	235	348	418	482
\$ 76,000	\$ 78,000	110	243	360	433	498
\$ 78,000	\$ 80,000	114	251	372	447	514
\$ 80,000	\$ 85,000	121	265	393	470	544
\$ 85,000	\$ 90,000	130	285	422	507	584
\$ 90,000	\$ 95,000	139	305	452	542	625
\$ 95,000	\$ 100,000	148	325	481	577	666
\$ 100,000	\$ 110,000	161	354	526	630	728
\$ 110,000	\$ 120,000	180	394	585	701	809
\$ 120,000	\$ 130,000	198	434	644	771	891
\$ 130,000	\$ 140,000	215	473	703	843	973
\$ 140,000	\$ 150,000	233	513	762	913	1,054
\$ 150,000	\$ 160,000	252	553	821	984	1,136
\$ 160,000	\$ 170,000	270	593	880	1,054	1,218
\$ 170,000	\$ 180,000	288	632	939	1,126	1,299
\$ 180,000	\$ 190,000	306	672	999	1,196	1,381
\$ 190,000	\$ 200,000	324	713	1,056	1,268	1,462
\$ 200,000	\$ 210,000	342	751	1,116	1,338	1,544
\$ 210,000	\$ 220,000	360	791	1,175	1,408	1,626
\$ 220,000	\$ 230,000	378	831	1,235	1,479	1,708
\$ 230,000	\$ 240,000	396	871	1,292	1,550	1,790
\$ 240,000	and over	415	910	1,352	1,621	1,871

**Attachment 3**

Dollar Amounts For Trucks and Vans With A Lease Term Beginning In Calendar Year 2020						
Fair Market Value of Truck or Van		Tax Year During Lease				
Over	Not Over	1St	2nd	3rd	4th	5th & Later
\$ 19,500	\$ 20,000	4	8	11	13	16
\$ 20,000	\$ 20,500	4	10	14	17	20
\$ 20,500	\$ 21,000	5	12	17	21	23
\$ 21,000	\$ 21,500	6	14	20	24	28
\$ 21,500	\$ 22,000	7	16	23	28	32
\$ 22,000	\$ 23,000	9	19	27	33	38
\$ 23,000	\$ 24,000	10	23	34	40	46
\$ 24,000	\$ 25,000	12	27	39	48	54
\$ 25,000	\$ 26,000	14	31	45	55	62
\$ 26,000	\$ 27,000	16	35	51	62	70
\$ 27,000	\$ 28,000	18	39	57	68	78
\$ 28,000	\$ 29,000	19	43	63	75	87
\$ 29,000	\$ 30,000	21	47	68	82	95
\$ 30,000	\$ 31,000	23	51	74	89	103
\$ 31,000	\$ 32,000	25	55	80	96	111
\$ 32,000	\$ 33,000	27	59	86	103	119
\$ 33,000	\$ 34,000	29	63	92	110	128
\$ 34,000	\$ 35,000	30	66	98	118	135
\$ 35,000	\$ 36,000	32	70	104	125	144
\$ 36,000	\$ 37,000	34	74	110	132	152
\$ 37,000	\$ 38,000	36	78	116	139	160
\$ 38,000	\$ 39,000	38	82	121	147	168
\$ 39,000	\$ 40,000	40	86	127	154	176
\$ 40,000	\$ 41,000	41	90	134	160	185
\$ 41,000	\$ 42,000	43	94	140	167	193
\$ 42,000	\$ 43,000	45	98	145	175	201
\$ 43,000	\$ 44,000	47	102	151	182	209
\$ 44,000	\$ 45,000	49	106	157	189	217
\$ 45,000	\$ 46,000	50	110	164	194	226
\$ 46,000	\$ 47,000	52	114	169	202	234
\$ 47,000	\$ 48,000	54	118	175	209	242
\$ 48,000	\$ 49,000	56	122	181	216	250
\$ 49,000	\$ 50,000	58	126	187	223	259
\$ 50,000	\$ 51,000	60	130	193	230	267
\$ 51,000	\$ 52,000	61	134	198	238	275
\$ 52,000	\$ 53,000	63	138	204	245	283
\$ 53,000	\$ 54,000	65	142	210	252	291
\$ 54,000	\$ 55,000	66	146	216	259	299
\$ 55,000	\$ 56,000	68	150	222	266	307

**Attachment 3**

\$ 56,000	\$ 57,000	69	154	228	273	316
\$ 57,000	\$ 58,000	71	158	234	280	323
\$ 58,000	\$ 59,000	73	162	240	287	332
\$ 59,000	\$ 60,000	75	166	246	294	340
\$ 60,000	\$ 62,000	78	172	254	306	352
\$ 62,000	\$ 64,000	81	180	267	319	369
\$ 64,000	\$ 66,000	85	188	278	333	385
\$ 66,000	\$ 68,000	89	195	290	347	401
\$ 68,000	\$ 70,000	92	203	302	362	417
\$ 70,000	\$ 72,000	96	211	314	376	434
\$ 72,000	\$ 74,000	100	219	325	390	450
\$ 74,000	\$ 76,000	103	227	337	404	466
\$ 76,000	\$ 78,000	107	235	349	418	483
\$ 78,000	\$ 80,000	110	243	361	433	499
\$ 80,000	\$ 85,000	117	257	381	457	528
\$ 85,000	\$ 90,000	126	277	411	493	569
\$ 90,000	\$ 95,000	135	297	441	528	609
\$ 95,000	\$ 100,000	144	317	470	563	651
\$ 100,000	\$ 110,000	158	346	514	616	711
\$ 110,000	\$ 120,000	176	386	574	687	794
\$ 120,000	\$ 130,000	194	426	632	758	875
\$ 130,000	\$ 140,000	211	466	691	829	957
\$ 140,000	\$ 150,000	230	505	750	899	1,039
\$ 150,000	\$ 160,000	248	545	810	969	1,120
\$ 160,000	\$ 170,000	266	584	868	1,041	1,202
\$ 170,000	\$ 180,000	284	625	927	1,111	1,283
\$ 180,000	\$ 190,000	303	664	986	1,182	1,365
\$ 190,000	\$ 200,000	321	704	1,046	1,252	1,447
\$ 200,000	\$ 210,000	338	744	1,103	1,324	1,528
\$ 210,000	\$ 220,000	356	784	1,163	1,394	1,611
\$ 220,000	\$ 230,000	374	824	1,222	1,466	1,692
\$ 230,000	\$ 240,000	393	863	1,280	1,536	1,773
\$ 240,000	and over	411	903	1,340	1,607	1,856

## SUMMARY

Indexed amounts for tax year 2020 are as follows:

### **Standard Deductions**

Single, Married/RDP filing separately:	→	\$4,601
Married/RDP filing jointly, Surviving Spouse or Head of Household:	→	\$9,202

### **Personal Exemption Credit**

Single, Married/RDP filing separately, or Head of Household:	→	\$124
Married/RDP filing jointly:	→	\$248
Blind:	→	\$124
Age 65 and over:	→	\$124

### **Dependent Exemption Credit**

Dependent Exemption Credit:	→	\$383
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### **Joint Custody Head of Household/Dependent Parent Credit**

Joint Custody Head of Household/ Dependent Parent Credit:	→	Lesser of \$491 or 30% of net tax *
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### **Qualified Senior Head of Household Credit**

New maximum credit:	→	\$1,499 *
New maximum AGI ceiling:	→	\$79,539

### ***Footnotes:***

- \* Nonresident filers receive a prorated amount based on the percent of total AGI attributable to California sources.