



STATE OF CALIFORNIA  
**Franchise Tax Board**

## **INDEXING - TAX YEAR 2022, PERSONAL INCOME TAX LAW**

The inflation rate, as measured by the California Consumer Price Index (CCPI) for all urban consumers from June of 2021 to June of 2022, was 8.3 percent.

The indexed values for the 2022 taxable year are as follows<sup>1</sup>:

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

The standard deduction amount for single or separate taxpayers will increase from \$4,803 to \$5,202 for tax year 2022. For joint, surviving spouse, or head of household taxpayers, the standard deduction increases from \$9,606 to \$10,404 for tax year 2022.

### 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 \$129 to \$140 for the 2022 tax year. For joint or surviving spouse, the personal and senior exemption credit will increase from \$258 to \$280.

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

The dependent exemption credit will increase from \$400 per dependent claimed in 2021 year to \$433 each for 2022.

### 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 \$513 yields a 2022 credit of the lesser of \$556 or 30% of net tax.

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<sup>1</sup> Indexed values are subject to change if legislation passes that impacts the 2022 tax year.

### 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 2022 taxable year the new maximum credit will be \$1,695. The new 2022 maximum AGI (adjusted gross income) ceiling amount allowed for this credit is \$89,931.

### 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 2022 Personal Income Tax booklets. However, the credit still has carryover provisions. It is included on the 2022 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 2022, 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 paragraph (1) of subdivision (b) of 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 (YCTC). 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 paragraph (1) of subdivision (b) of 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.

For taxable years beginning on or after January 1, 2022, SB 201 (Chapter 72, Statutes of 2022) expanded the YCTC to include individuals with no earned income or a net loss, as specified. In addition, for taxable years beginning on or after January 1, 2022, the maximum amount of the YCTC, initially set at \$1,000, will be indexed for inflation in the same manner as the income tax brackets. The maximum credit for taxable year 2022 is \$1,083.

For taxable years beginning on or after January 1, 2022, the phase-out amount is \$21.66 per \$100 in excess of the threshold amount.

For taxable years beginning on or after January 1, 2022, the threshold for taxpayers with \$0 or less of earned income for net losses or wages, salaries, tips, and other employee compensation is \$32,490.

#### FOSTER YOUTH TAX CREDIT (R&TC Section 17052.2)

For taxable years beginning on or after January 1, 2022, SB 201 (Chapter 72, Statutes of 2022) enacted the Foster Youth Tax Credit (FYTC). The maximum amount of the FYTC, initially set at \$1,000, will be indexed for inflation in the same manner as the income tax brackets. The maximum credit for taxable year 2022 is \$1,083. The FYTC is available to a qualified taxpayer who is allowed the CalEITC, is 18 to 25 years of age, inclusive, as of the last day of the taxable year, and was in foster care, as defined. 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 on or after January 1, 2022, the phase-out amount is \$21.66 per \$100 in excess of the threshold amount.

For taxable years beginning after the taxable year in which the minimum wage, as defined in paragraph (1) of subdivision (b) of 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 2022 indexed year AGI amounts are \$49,220 or less for single filers and \$98,440 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 2022 tax year are as follows:

Single, married filing separate	--	\$229,908
Head of household	--	\$344,867
Joint, surviving spouse	--	\$459,821

## 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 2022 tax year are as follows:

Single, married filing separate	--	\$229,908
Head of household	--	\$344,867
Joint, surviving spouse	--	\$459,821

## 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 2022 are:

Single, or unmarried, adjusted gross income	--	\$16,730
Married, adjusted gross income	--	\$33,466
Single, or unmarried, gross income	--	\$20,913
Married, gross income	--	\$41,830

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 \$17,252 for single or separate taxpayers and to \$34,503 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 2022 are:

Joint, or surviving spouse	--	\$112,734
Single, or unmarried	--	\$84,550
Separate, or an estate or trust	--	\$56,364

Starting initial amounts for AMT exemption phase outs are:

Joint, or surviving spouse	--	\$422,750
Single, or unmarried	--	\$317,062
Separate, or an estate or trust	--	\$211,371

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 2021), these exemptions are not scheduled to be indexed for taxable year 2022 and will remain at the 2021 rate of 4.4 percent.

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 2022 is \$12,900.

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 2022 tax year are as follows:

Sales	--	\$690,144
Property	--	\$69,015
Payroll	--	\$69,015

**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 2022, 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 2022 for which the IRC Section 168(k) additional first year depreciation deduction does not apply.

Tax Year	Amount
1st Tax Year	\$3,460
2nd Tax Year	\$5,600
3rd Tax Year	\$3,350
Each Succeeding Year	\$1,975

Table 2: Depreciation limitations for trucks and vans placed in service in the calendar year 2022 for which the IRC Section 168(k) additional first year depreciation deduction does not apply.

Tax Year	Amount
1st Tax Year	\$3,960
2nd Tax Year	\$6,300
3rd Tax Year	\$3,750
Each Succeeding Year	\$2,275

## 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 2022, 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

R&TC Section 61010 imposes an individual shared responsibility penalty amount under Section 61015 for a failure by the responsible individual, the applicable spouse, or an applicable dependent to enroll in and maintain minimum essential coverage pursuant to Section 100705 of the Government Code for one or more months, except as provided in Section 61020 and 61023.

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>2</sup>

The 2022 applicable dollar amount for adults is \$850, calculated as follows:

- a. Applicable dollar amount in 2019 = \$695
- b. California CPI in June 2016 = 255.576
- c. California CPI in June 2022 = 322.043
- d. Cost-of-living adjustment =  $322.043 \div 255.576 = 1.2601$
- e. Applicable dollar amount in 2022 =  $1.2601 \times \$695 = \$875.77$
- f. Applicable dollar amount in 2022 rounded down to multiple of \$50 = \$850

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<sup>2</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.



## 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 2022, the exemption is limited to the amount of your earned income plus \$8,300.

## ATTORNEY FEES – R&TC 19717(c)(1)(B)(iii)

Reasonable fees paid or incurred for the services of attorneys in connection with the civil proceeding, except that those fees shall not be in excess of one hundred twenty-five dollars (\$125) per hour unless the court determines that a special factor, such as the limited availability of qualified attorneys for the proceeding, the difficulty of the issues presented in the case, or the local availability of tax expertise justifies a higher rate. In the case of each calendar year beginning with calendar year 2001, the Franchise Tax Board shall re-compute the dollar amount referred to in the preceding sentence. That computation shall be made by increasing the amount in this clause by an amount equal to the cost-of-living adjustment determined under subdivision (h) of Section 17041.

The hourly rate computed for calendar year 2023 shall be \$206.00 per hour.

**Attachment 1**

**Do I Have to File?**

Requirements for Most People

On 12/31/22, my filing status was:	and on 12/31/22, 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	20,913	35,346	46,171	16,730	31,163	41,988
	65 or older	27,913	38,738	47,398	23,730	34,555	43,215
Married filing joint Married filing separate	Under 65 (both spouses)	41,830	56,263	67,088	33,466	47,899	58,724
	65 or older (one spouse)	48,830	59,655	68,315	40,466	51,291	59,951
	65 or older (both spouses)	55,830	66,655	75,315	47,466	58,291	66,951
Qualifying widow(er)	Under 65		35,346	46,171		31,163	41,988
	65 or older		38,738	47,398		34,555	43,215
Any filing status	Under 65	More than your standard deduction					
	65 or older	More than your standard deduction					

**Attachment 2**

2022 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	\$ 10,099	\$ 0.00 +	1.00%	\$ 0
	10,099	23,942	100.99 +	2.00%	10,099
	23,942	37,788	377.85 +	4.00%	23,942
	37,788	52,455	931.69 +	6.00%	37,788
	52,455	66,295	1,811.71 +	8.00%	52,455
	66,295	338,639	2,918.91 +	9.30%	66,295
	338,639	406,364	28,246.90 +	10.30%	338,639
	406,364	677,275	35,222.58 +	11.30%	406,364
	677,275	AND OVER	65,835.52 +	12.30%	677,275
Schedule Y - Use if your filing status is Married Filing Joint or Qualifying Widow(er)	\$ 0	\$ 20,198	\$ 0.00 +	1.00%	\$ 0
	20,198	47,884	201.98 +	2.00%	20,198
	47,884	75,576	755.70 +	4.00%	47,884
	75,576	104,910	1,863.38 +	6.00%	75,576
	104,910	132,590	3,623.42 +	8.00%	104,910
	132,590	677,278	5,837.82 +	9.30%	132,590
	677,278	812,728	56,493.80 +	10.30%	677,278
	812,728	1,354,550	70,445.15 +	11.30%	812,728
	1,354,550	AND OVER	131,671.04 +	12.30%	1,354,550
Schedule Z - Use if your filing status is Head of Household	\$ 0	\$ 20,212	\$ 0.00 +	1.00%	\$ 0
	20,212	47,887	202.12 +	2.00%	20,212
	47,887	61,730	755.62 +	4.00%	47,887
	61,730	76,397	1,309.34 +	6.00%	61,730
	76,397	90,240	2,189.36 +	8.00%	76,397
	90,240	460,547	3,296.80 +	9.30%	90,240
	460,547	552,658	37,735.35 +	10.30%	460,547
	552,658	921,095	47,222.78 +	11.30%	552,658
	921,095	AND OVER	88,856.16 +	12.30%	921,095

## Attachment 3

## Indexed Amounts for 2022

Table 1

Dollar Amounts For Passenger Automobiles (That Are Not Trucks Or Vans) With A Lease Term Beginning In Calendar Year 2022						
Fair Market Value of Passenger Automobile		Tax Year During Lease				
Over	Not Over	1st	2nd	3rd	4th	5th & Later
\$ 19,000	\$ 19,500	7	15	22	25	30
\$ 19,500	\$ 20,000	8	18	25	30	34
\$ 20,000	\$ 20,500	9	20	29	33	39
\$ 20,500	\$ 21,000	10	22	31	39	43
\$ 21,000	\$ 21,500	11	23	35	42	48
\$ 21,500	\$ 22,000	12	25	39	46	52
\$ 22,000	\$ 23,000	13	30	43	52	58
\$ 23,000	\$ 24,000	15	34	50	59	68
\$ 24,000	\$ 25,000	18	37	57	67	77
\$ 25,000	\$ 26,000	20	42	64	75	86
\$ 26,000	\$ 27,000	21	47	69	83	96
\$ 27,000	\$ 28,000	23	52	76	90	105
\$ 28,000	\$ 29,000	25	56	83	98	113
\$ 29,000	\$ 30,000	28	61	88	107	123
\$ 30,000	\$ 31,000	30	64	96	115	132
\$ 31,000	\$ 32,000	32	68	102	122	141
\$ 32,000	\$ 33,000	33	74	109	130	150
\$ 33,000	\$ 34,000	35	78	115	139	159
\$ 34,000	\$ 35,000	37	83	121	146	167
\$ 35,000	\$ 36,000	40	87	128	154	176
\$ 36,000	\$ 37,000	42	90	135	162	186
\$ 37,000	\$ 38,000	44	95	142	170	195
\$ 38,000	\$ 39,000	45	100	148	177	205
\$ 39,000	\$ 40,000	47	105	154	185	214
\$ 40,000	\$ 41,000	50	109	161	193	223
\$ 41,000	\$ 42,000	52	113	167	200	231
\$ 42,000	\$ 43,000	54	117	175	208	240
\$ 43,000	\$ 44,000	55	122	181	217	249
\$ 44,000	\$ 45,000	57	127	187	225	258
\$ 45,000	\$ 46,000	59	131	194	232	268
\$ 46,000	\$ 47,000	62	135	200	240	276
\$ 47,000	\$ 48,000	64	140	206	248	286
\$ 48,000	\$ 49,000	66	143	214	256	295
\$ 49,000	\$ 50,000	67	149	220	263	304
\$ 50,000	\$ 51,000	69	153	227	271	313
\$ 51,000	\$ 52,000	72	158	232	280	322
\$ 52,000	\$ 53,000	74	162	239	287	332
\$ 53,000	\$ 54,000	76	166	246	295	340
\$ 54,000	\$ 55,000	77	171	252	303	350
\$ 55,000	\$ 56,000	79	175	259	311	359

## Attachment 3

\$ 56,000	\$ 57,000	82	180	265	318	368
\$ 57,000	\$ 58,000	84	184	272	326	377
\$ 58,000	\$ 59,000	86	188	279	334	386
\$ 59,000	\$ 60,000	88	192	286	341	395
\$ 60,000	\$ 62,000	90	199	295	354	409
\$ 62,000	\$ 64,000	95	208	308	369	426
\$ 64,000	\$ 66,000	99	217	322	384	445
\$ 66,000	\$ 68,000	102	226	335	401	463
\$ 68,000	\$ 70,000	107	235	347	417	480
\$ 70,000	\$ 72,000	111	243	360	433	499
\$ 72,000	\$ 74,000	115	252	373	448	518
\$ 74,000	\$ 76,000	119	261	387	464	535
\$ 76,000	\$ 78,000	122	270	400	480	553
\$ 78,000	\$ 80,000	127	279	413	496	571
\$ 80,000	\$ 85,000	134	294	436	522	604
\$ 85,000	\$ 90,000	144	316	468	563	648
\$ 90,000	\$ 95,000	154	338	501	601	694
\$ 95,000	\$ 100,000	164	360	534	640	739
\$ 100,000	\$ 110,000	178	393	584	699	807
\$ 110,000	\$ 120,000	199	437	649	778	898
\$ 120,000	\$ 130,000	219	481	715	856	989
\$ 130,000	\$ 140,000	239	525	780	935	1079
\$ 140,000	\$ 150,000	259	569	846	1013	1170
\$ 150,000	\$ 160,000	280	614	911	1092	1261
\$ 160,000	\$ 170,000	300	658	977	1170	1352
\$ 170,000	\$ 180,000	319	702	1042	1249	1442
\$ 180,000	\$ 190,000	339	746	1108	1327	1532
\$ 190,000	\$ 200,000	359	791	1172	1407	1623
\$ 200,000	\$ 210,000	380	834	1238	1485	1714
\$ 210,000	\$ 220,000	400	878	1304	1563	1804
\$ 220,000	\$ 230,000	420	922	1370	1641	1896
\$ 230,000	\$ 240,000	439	967	1434	1721	1986
\$ 240,000	and over	460	1010	1500	1799	2076

## Attachment 3

Table 2

Dollar Amounts For Trucks and Vans With A Lease Term Beginning In Calendar Year 2022						
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	9	12	14	18
\$ 20,000	\$ 20,500	4	11	16	19	22
\$ 20,500	\$ 21,000	6	13	19	23	26
\$ 21,000	\$ 21,500	7	16	22	27	31
\$ 21,500	\$ 22,000	8	18	26	31	36
\$ 22,000	\$ 23,000	10	21	30	37	42
\$ 23,000	\$ 24,000	11	26	38	44	51
\$ 24,000	\$ 25,000	13	30	43	53	60
\$ 25,000	\$ 26,000	16	34	50	61	69
\$ 26,000	\$ 27,000	18	39	57	69	79
\$ 27,000	\$ 28,000	20	43	63	77	88
\$ 28,000	\$ 29,000	21	48	70	85	98
\$ 29,000	\$ 30,000	23	52	77	92	107
\$ 30,000	\$ 31,000	26	57	83	100	116
\$ 31,000	\$ 32,000	28	61	90	108	125
\$ 32,000	\$ 33,000	30	66	97	116	133
\$ 33,000	\$ 34,000	32	70	103	123	143
\$ 34,000	\$ 35,000	33	75	110	132	151
\$ 35,000	\$ 36,000	36	79	117	140	161
\$ 36,000	\$ 37,000	38	83	123	148	170
\$ 37,000	\$ 38,000	40	88	130	156	179
\$ 38,000	\$ 39,000	42	92	136	165	188
\$ 39,000	\$ 40,000	44	97	142	172	197
\$ 40,000	\$ 41,000	46	101	150	179	207
\$ 41,000	\$ 42,000	48	106	157	187	216
\$ 42,000	\$ 43,000	50	110	162	196	226
\$ 43,000	\$ 44,000	52	115	169	204	235
\$ 44,000	\$ 45,000	54	119	176	211	244
\$ 45,000	\$ 46,000	56	123	183	218	254
\$ 46,000	\$ 47,000	58	128	189	227	262
\$ 47,000	\$ 48,000	60	132	196	235	271
\$ 48,000	\$ 49,000	62	137	202	242	280
\$ 49,000	\$ 50,000	65	141	209	250	290
\$ 50,000	\$ 51,000	67	146	216	258	299
\$ 51,000	\$ 52,000	68	150	222	267	308
\$ 52,000	\$ 53,000	70	155	229	275	317
\$ 53,000	\$ 54,000	72	159	236	282	326
\$ 54,000	\$ 55,000	75	163	242	290	335
\$ 55,000	\$ 56,000	77	168	249	298	344
\$ 56,000	\$ 57,000	78	172	256	306	354

## Attachment 3

\$ 57,000	\$ 58,000	80	177	262	314	363
\$ 58,000	\$ 59,000	82	181	269	321	373
\$ 59,000	\$ 60,000	85	186	276	329	381
\$ 60,000	\$ 62,000	88	192	285	343	395
\$ 62,000	\$ 64,000	91	201	299	357	414
\$ 64,000	\$ 66,000	96	210	311	374	432
\$ 66,000	\$ 68,000	100	219	325	389	449
\$ 68,000	\$ 70,000	103	228	338	406	467
\$ 70,000	\$ 72,000	108	237	351	421	486
\$ 72,000	\$ 74,000	112	246	365	437	504
\$ 74,000	\$ 76,000	116	255	378	453	523
\$ 76,000	\$ 78,000	120	264	391	468	542
\$ 78,000	\$ 80,000	123	272	405	485	559
\$ 80,000	\$ 85,000	131	288	427	513	592
\$ 85,000	\$ 90,000	141	310	460	553	637
\$ 90,000	\$ 95,000	151	333	494	592	683
\$ 95,000	\$ 100,000	161	355	527	631	730
\$ 100,000	\$ 110,000	177	388	576	691	797
\$ 110,000	\$ 120,000	197	433	643	770	890
\$ 120,000	\$ 130,000	217	477	708	850	981
\$ 130,000	\$ 140,000	237	523	774	929	1072
\$ 140,000	\$ 150,000	258	566	841	1008	1164
\$ 150,000	\$ 160,000	278	611	907	1087	1256
\$ 160,000	\$ 170,000	298	655	973	1167	1347
\$ 170,000	\$ 180,000	318	701	1039	1246	1438
\$ 180,000	\$ 190,000	339	744	1105	1325	1530
\$ 190,000	\$ 200,000	359	788	1172	1403	1621
\$ 200,000	\$ 210,000	379	834	1237	1484	1713
\$ 210,000	\$ 220,000	399	879	1303	1563	1805
\$ 220,000	\$ 230,000	419	923	1369	1643	1896
\$ 230,000	\$ 240,000	440	968	1435	1722	1987
\$ 240,000	and over	460	1012	1501	1801	2080

## SUMMARY

Indexed amounts for tax year 2022 are as follows:

### **Standard Deductions**

Single, Married/RDP filing separately:	→	\$5,202
Married/RDP filing jointly, Surviving Spouse or Head of Household:	→	\$10,404

### **Personal Exemption Credit**

Single, Married/RDP filing separately, or Head of Household:	→	\$140
Married/RDP filing jointly:	→	\$280
Blind:	→	\$140
Age 65 and over:	→	\$140

### **Dependent Exemption Credit**

Dependent Exemption Credit:	→	\$433
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### **Joint Custody Head of Household/Dependent Parent Credit**

Joint Custody Head of Household/ Dependent Parent Credit:	→	Lesser of \$556 or 30% of net tax *
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### **Qualified Senior Head of Household Credit**

New maximum credit:	→	\$1,695 *
New maximum AGI ceiling:	→	\$89,931

### ***Footnotes:***

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