



**PAYROLL/PERSONNEL  
CALIFORNIA TAX TABLES  
EXACT CALCULATION METHOD  
UPAY548 (R06/09) R1864**

A D	TBL. NO.	PER. TYPE
1	2 3	4
	<b>12</b>	

**PER. TYPE CODES**

M - Monthly  
S - Semi-monthly  
B - Biweekly

PREPARED BY:	DATE
APPROVED BY:	DATE

A. LOW INCOME EXEMPTION TABLE													
LINE NO.	PART	SINGLE AMOUNT			MARRIED WITH "0" OR "1" AMOUNT			MARRIED WITH "2" OR MORE AMOUNT			HEAD OF HOUSEHOLD AMOUNT		
6 7	8	9	13 14 15	16	20 21 22	23	27 28 29	30	34 35 36				
<b>01</b>	<b>A</b>												

C. STANDARD DEDUCTION TABLE													
LINE NO.	PART	SINGLE AMOUNT			MARRIED WITH "0" OR "1" AMOUNT			MARRIED WITH "2" OR MORE AMOUNT			HEAD OF HOUSEHOLD AMOUNT		
6 7	8	9	13 14 15	16	20 21 22	23	27 28 29	30	34 35 36				
<b>01</b>	<b>C</b>												

B. ITEMIZED DEDUCTION ALLOWANCE TABLE				
LINE NO.	PART	DEDUCTION AMOUNT		
6 7	8	9	13	
<b>01</b>	<b>B</b>			
<b>02</b>	<b>B</b>			
<b>03</b>	<b>B</b>			
<b>04</b>	<b>B</b>			
<b>05</b>	<b>B</b>			
<b>06</b>	<b>B</b>			
<b>07</b>	<b>B</b>			
<b>08</b>	<b>B</b>			
<b>09</b>	<b>B</b>			
<b>10</b>	<b>B</b>			

D. TAX CREDIT TABLE												
SINGLE					MARRIED OR HEAD OF HOUSEHOLD							
MARITAL	LINE NO.	PART	CREDIT AMOUNT			MARITAL	LINE NO.	PART	CREDIT AMOUNT			
5	6 7	8	9	13 14 15	5	6 7	8	9	13 14 15			
<b>S</b>	<b>01</b>	<b>D</b>			<b>O</b>	<b>01</b>	<b>D</b>					
<b>S</b>	<b>02</b>	<b>D</b>			<b>O</b>	<b>02</b>	<b>D</b>					
<b>S</b>	<b>03</b>	<b>D</b>			<b>O</b>	<b>03</b>	<b>D</b>					
<b>S</b>	<b>04</b>	<b>D</b>			<b>O</b>	<b>04</b>	<b>D</b>					
<b>S</b>	<b>05</b>	<b>D</b>			<b>O</b>	<b>05</b>	<b>D</b>					
<b>S</b>	<b>06</b>	<b>D</b>			<b>O</b>	<b>06</b>	<b>D</b>					
<b>S</b>	<b>07</b>	<b>D</b>			<b>O</b>	<b>07</b>	<b>D</b>					
<b>S</b>	<b>08</b>	<b>D</b>			<b>O</b>	<b>08</b>	<b>D</b>					
<b>S</b>	<b>09</b>	<b>D</b>			<b>O</b>	<b>09</b>	<b>D</b>					
<b>S</b>	<b>10</b>	<b>D</b>			<b>O</b>	<b>10</b>	<b>D</b>					

E. TAX RATE TABLE																							
SINGLE												MARRIED						HEAD OF HOUSEHOLD					
MARITAL	LINE NO.	PART	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	MARITAL	LINE NO.	PART	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	MARITAL	LINE NO.	PART	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS						
5	6 7	8	9	13 14	18 19 20 21 24	5	6 7	8	9	13 14	18 19 20 21 24	5	6 7	8	9	13 14	18 19 20 21 24						
<b>S</b>	<b>01</b>	<b>E</b>				<b>M</b>	<b>01</b>	<b>E</b>				<b>H</b>	<b>01</b>	<b>E</b>									
<b>S</b>	<b>02</b>	<b>E</b>				<b>M</b>	<b>02</b>	<b>E</b>				<b>H</b>	<b>02</b>	<b>E</b>									
<b>S</b>	<b>03</b>	<b>E</b>				<b>M</b>	<b>03</b>	<b>E</b>				<b>H</b>	<b>03</b>	<b>E</b>									
<b>S</b>	<b>04</b>	<b>E</b>				<b>M</b>	<b>04</b>	<b>E</b>				<b>H</b>	<b>04</b>	<b>E</b>									
<b>S</b>	<b>05</b>	<b>E</b>				<b>M</b>	<b>05</b>	<b>E</b>				<b>H</b>	<b>05</b>	<b>E</b>									
<b>S</b>	<b>06</b>	<b>E</b>				<b>M</b>	<b>06</b>	<b>E</b>				<b>H</b>	<b>06</b>	<b>E</b>									
<b>S</b>	<b>07</b>	<b>E</b>				<b>M</b>	<b>07</b>	<b>E</b>				<b>H</b>	<b>07</b>	<b>E</b>									
<b>S</b>	<b>08</b>	<b>E</b>				<b>M</b>	<b>08</b>	<b>E</b>				<b>H</b>	<b>08</b>	<b>E</b>									
<b>S</b>	<b>09</b>	<b>E</b>				<b>M</b>	<b>09</b>	<b>E</b>				<b>H</b>	<b>09</b>	<b>E</b>									
<b>S</b>	<b>10</b>	<b>E</b>				<b>M</b>	<b>10</b>	<b>E</b>				<b>H</b>	<b>10</b>	<b>E</b>									
<b>S</b>	<b>11</b>	<b>E</b>				<b>M</b>	<b>11</b>	<b>E</b>				<b>H</b>	<b>11</b>	<b>E</b>									