PAYROLL/PERSONNEL
CALIFORNIA TAX TABLES
EXACT CALCULATION METHOD
UPAY548 (R10/09) R1887

A/D	TBL. NO.	PER. TYPE
1	2 3 **12**	4

PER. TYPE CODES
M - Monthly
S - Semi-monthly
B - Biweekly

PREPARED BY:	DATE
APPROVED BY:	DATE

A. LOW INCOME EXEMPTION TABLE

LINE NO. (6 7)	PART (8)	SINGLE AMOUNT (9–13 . 14–15)	MARRIED WITH "0" OR "1" AMOUNT (16–20 . 21–22)	MARRIED WITH "2" OR MORE AMOUNT (23–27 . 28–29)	HEAD OF HOUSEHOLD AMOUNT (30–34 . 35–36)
01	A				

C. STANDARD DEDUCTION TABLE

LINE NO. (6 7)	PART (8)	SINGLE AMOUNT (9–13 . 14–15)	MARRIED WITH "0" OR "1" AMOUNT (16–20 . 21–22)	MARRIED WITH "2" OR MORE AMOUNT (23–27 . 28–29)	HEAD OF HOUSEHOLD AMOUNT (30–34 . 35–36)
01	C				

B. ITEMIZED DEDUCTION ALLOWANCE

LINE NO. (6 7)	PART (8)	DEDUCTION AMOUNT (9–13)
01	B	
02	B	
03	B	
04	B	
05	B	
06	B	
07	B	
08	B	
09	B	
10	B	

D. TAX CREDIT TABLE

SINGLE				MARRIED OR HEAD OF HOUSEHOLD			
MARITAL (5)	LINE NO. (6 7)	PART (8)	CREDIT AMOUNT (9–13 . 14–15)	MARITAL (5)	LINE NO. (6 7)	PART (8)	CREDIT AMOUNT (9–13 . 14–15)
S	01	D		O	01	D	
S	02	D		O	02	D	
S	03	D		O	03	D	
S	04	D		O	04	D	
S	05	D		O	05	D	
S	06	D		O	06	D	
S	07	D		O	07	D	
S	08	D		O	08	D	
S	09	D		O	09	D	
S	10	D		O	10	D	

E. TAX RATE TABLE

SINGLE						MARRIED						HEAD OF HOUSEHOLD					
MARITAL (5)	LINE NO. (6 7)	PART (8)	MINIMUM SALARY (9–13)	BASE TAX AMOUNT (14–18 . 19–20)	% OF EXCESS (21–26)	MARITAL (5)	LINE NO. (6 7)	PART (8)	MINIMUM SALARY (9–13)	BASE TAX AMOUNT (14–18 . 19–20)	% OF EXCESS (21–26)	MARITAL (5)	LINE NO. (6 7)	PART (8)	MINIMUM SALARY (9–13)	BASE TAX AMOUNT (14–18 . 19–20)	% OF EXCESS (21–26)
S	01	E				M	01	E				H	01	E			
S	02	E				M	02	E				H	02	E			
S	03	E				M	03	E				H	03	E			
S	04	E				M	04	E				H	04	E			
S	05	E				M	05	E				H	05	E			
S	06	E				M	06	E				H	06	E			
S	07	E				M	07	E				H	07	E			
S	08	E				M	08	E				H	08	E			
S	09	E				M	09	E				H	09	E			
S	10	E				M	10	E				H	10	E			
S	11	E				M	11	E				H	11	E			

RETN: ACCOUNTING 0-2 YRS
OTHER COPIES 0-1 YR