



Pocket Reference for Federal and California Taxes

2020 Federal Personal Exemption N/A

2020 Federal Tax Rate Schedules

Single		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 9,875	\$ 0.00	plus 10%	\$ 0	
9,875	40,125	987.50	plus 12%	9,875	
40,125	85,525	4,617.50	plus 22%	40,125	
85,525	163,300	14,605.50	plus 24%	85,525	
163,300	207,350	33,271.50	plus 32%	163,300	
207,350	518,400	47,367.50	plus 35%	207,350	
518,400	and over	156,235.00	plus 37%	518,400	

2020 Federal Tax Rate Schedules (cont.)

Married Filing Separate		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 9,875	\$ 0.00	plus 10%	\$ 0	
9,875	40,125	987.50	plus 12%	9,875	
40,125	85,525	4,617.50	plus 22%	40,125	
85,525	163,300	14,605.50	plus 24%	85,525	
163,300	207,350	33,271.50	plus 32%	163,300	
207,350	311,025	47,367.50	plus 35%	207,350	
311,025	and over	83,653.75	plus 37%	311,025	

Married Filing Joint and Surviving Spouse		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 19,750	\$ 0.00	plus 10%	\$ 0	
19,750	80,250	1,975.00	plus 12%	19,750	
80,250	171,050	9,235.00	plus 22%	80,250	
171,050	326,600	29,211.00	plus 24%	171,050	
326,600	414,700	66,543.00	plus 32%	326,600	
414,700	622,050	94,735.00	plus 35%	414,700	
622,050	and over	167,307.50	plus 37%	622,050	

Unmarried Head of Household		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 14,100	\$ 0.00	plus 10%	\$ 0	
14,100	53,700	1,410.00	plus 12%	14,100	
53,700	85,500	6,162.00	plus 22%	53,700	
85,500	163,300	13,158.00	plus 24%	85,500	
163,300	207,350	31,830.00	plus 32%	163,300	
207,350	518,400	45,926.00	plus 35%	207,350	
518,400	and over	154,793.50	plus 37%	518,400	

2020 Federal Standard Deductions (Taxpayer not a dependent)

Single	\$12,400
Married filing separate	\$12,400
Married filing joint and surviving spouse	\$24,800
Head of household	\$18,650

2020 Federal Additional Standard Deductions for Blind and/or Elderly Taxpayers

Single and head of household	
Blind or elderly	\$1,650
Blind and elderly	\$3,300
Married taxpayers filing joint, married filing separate, and surviving spouse	
Blind or elderly (per taxpayer)	\$1,300
Blind and elderly (per taxpayer)	\$2,600

2020 Federal Exemption Deduction Phaseouts and Reductions in Itemized Deductions

Filing status:	Exemption	Federal AGI exceeds	Itemized deductions
SingleN/A		Repealed
Married filing separateN/A		Repealed
Married filing joint and surviving spouseN/A		Repealed
Head of householdN/A		Repealed



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2020 Federal Filing Requirements for Most Taxpayers

Filing status	Gross income at least:
Single	
Under 65	\$12,400
65 or older	\$14,050
Married filing separate (spouse itemizes)	\$1
Married filing separate (spouse does not itemize)	\$12,400
Married filing joint	
Both under age 65	\$24,800
One spouse 65 or older	\$26,100
Both spouses 65 or older	\$27,400
Head of household	
Under 65	\$18,650
65 or older	\$20,300
Surviving spouse	
Under 65	\$24,800
65 or older	\$26,100

2020 California Standard Deductions (Taxpayer not a dependent)

Single and married/RDP filing separate	\$4,601
Married/RDP filing joint, surviving spouse, and head of household	\$9,202

2020 California Tax Rate Schedules

Note: California has a 1% surtax on taxable income above \$1 million (all filing statuses).

Single, Married/RDP Filing Separate, and Fiduciaries		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 8,932	\$ 0	plus 1.00%	\$ 0	
8,932	21,175	89.32	plus 2.00%	8,932	
21,175	33,421	334.18	plus 4.00%	21,175	
33,421	46,394	824.02	plus 6.00%	33,421	
46,394	58,634	1,602.40	plus 8.00%	46,394	
58,634	299,508	2,581.60	plus 9.30%	58,634	
299,508	359,407	24,982.88	plus 10.30%	299,508	
359,407	599,012	31,152.48	plus 11.30%	359,407	
599,012	and over	58,227.85	plus 12.30%	599,012	

Married/RDP Filing Joint and Surviving Spouse with Dependent(s)		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 17,864	\$ 0	plus 1.00%	\$ 0	
17,864	42,350	178.64	plus 2.00%	17,864	
42,350	66,842	668.36	plus 4.00%	42,350	
66,842	92,788	1,648.04	plus 6.00%	66,842	
92,788	117,268	3,204.80	plus 8.00%	92,788	
117,268	599,016	5,163.20	plus 9.30%	117,268	
599,016	718,814	49,965.76	plus 10.30%	599,016	
718,814	1,198,024	62,304.95	plus 11.30%	718,814	
1,198,024	and over	116,455.68	plus 12.30%	1,198,024	

2020 California Tax Rate Schedules (cont.)

Unmarried Head of Household		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 17,876	\$ 0	plus 1.00%	\$ 0	
17,876	42,353	178.76	plus 2.00%	17,876	
42,353	54,597	668.30	plus 4.00%	42,353	
54,597	67,569	1,158.06	plus 6.00%	54,597	
67,569	79,812	1,936.38	plus 8.00%	67,569	
79,812	407,329	2,915.82	plus 9.30%	79,812	
407,329	488,796	33,374.90	plus 10.30%	407,329	
488,796	814,658	41,766.00	plus 11.30%	488,796	
814,658	and over	78,588.41	plus 12.30%	814,658	

Exemption Credits

Married/RDP filing joint, surviving spouse, blind, and age 65 or older	\$248
Single, married/RDP filing separate, and head of household	\$124
Dependent	\$383

Exemption Credit Phaseouts and Reductions in Itemized Deductions

Filing status:	Federal AGI exceeds:
Single and married/RDP filing separate	\$203,341
Head of household	\$305,016
Married/RDP filing joint and surviving spouse	\$406,687