

**Pocket Reference for  
Federal and California Taxes**

2023 Federal Personal Exemption ..... N/A

**2023 Federal Tax Rate Schedules**

Single		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 11,000	\$ 0.00	plus 10%	\$ 0	
11,000	44,725	1,100.00	plus 12%	11,000	
44,725	95,375	5,147.00	plus 22%	44,725	
95,375	182,100	16,290.00	plus 24%	95,375	
182,100	231,250	37,104.00	plus 32%	182,100	
231,250	578,125	52,832.00	plus 35%	231,250	
578,125	and over	174,238.25	plus 37%	578,125	

**2023 Federal Tax Rate Schedules (cont.)**

Married Filing Separate		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 11,000	\$ 0.00	plus 10%	\$ 0	
11,000	44,725	1,100.00	plus 12%	11,000	
44,725	95,375	5,147.00	plus 22%	44,725	
95,375	182,100	16,290.00	plus 24%	95,375	
182,100	231,250	37,104.00	plus 32%	182,100	
231,250	346,875	52,832.00	plus 35%	231,250	
346,875	and over	93,300.75	plus 37%	346,875	

Married Filing Joint and Surviving Spouse		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 22,000	\$ 0.00	plus 10%	\$ 0	
22,000	89,450	2,200.00	plus 12%	22,000	
89,450	190,750	10,294.00	plus 22%	89,450	
190,750	364,200	32,580.00	plus 24%	190,750	
364,200	462,500	74,208.00	plus 32%	364,200	
462,500	693,750	105,664.00	plus 35%	462,500	
693,750	and over	186,601.50	plus 37%	693,750	

Unmarried Head of Household		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 15,700	\$ 0.00	plus 10%	\$ 0	
15,700	59,850	1,570.00	plus 12%	15,700	
59,850	95,350	6,868.00	plus 22%	59,850	
95,350	182,100	14,678.00	plus 24%	95,350	
182,100	231,250	35,498.00	plus 32%	182,100	
231,250	578,100	51,226.00	plus 35%	231,250	
578,100	and over	172,623.50	plus 37%	578,100	

**2023 Federal Standard Deductions  
(Taxpayer not a dependent)**

Single .....	\$13,850
Married filing separate .....	\$13,850
Married filing joint and surviving spouse .....	\$27,700
Head of household .....	\$20,800

**2023 Federal Additional Standard Deductions  
for Blind and/or Elderly Taxpayers**

Single and head of household	
Blind or elderly .....	\$1,850
Blind and elderly .....	\$3,700
Married taxpayers filing joint, married filing separate, and surviving spouse	
Blind or elderly (per taxpayer) .....	\$1,500
Blind and elderly (per taxpayer) .....	\$3,000

**2023 Federal Exemption Deduction Phaseouts and  
Reductions in Itemized Deductions**

Federal AGI exceeds		
Filing status:	Exemption	Itemized deductions
Single .....	N/A	Repealed
Married filing separate .....	N/A	Repealed
Married filing joint and surviving spouse .....	N/A	Repealed
Head of household .....	N/A	Repealed

**Pocket Reference for  
Federal and California Taxes**

2023 Federal Personal Exemption ..... N/A

**2023 Federal Tax Rate Schedules**

Single		Tax is:		Of amount over:	
Over	But not over				
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11,000	44,725	1,100.00	plus 12%	11,000	
44,725	95,375	5,147.00	plus 22%	44,725	
95,375	182,100	16,290.00	plus 24%	95,375	
182,100	231,250	37,104.00	plus 32%	182,100	
231,250	578,125	52,832.00	plus 35%	231,250	
578,125	and over	174,238.25	plus 37%	578,125	

**2023 Federal Tax Rate Schedules (cont.)**

Married Filing Separate		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 11,000	\$ 0.00	plus 10%	\$ 0	
11,000	44,725	1,100.00	plus 12%	11,000	
44,725	95,375	5,147.00	plus 22%	44,725	
95,375	182,100	16,290.00	plus 24%	95,375	
182,100	231,250	37,104.00	plus 32%	182,100	
231,250	346,875	52,832.00	plus 35%	231,250	
346,875	and over	93,300.75	plus 37%	346,875	

Married Filing Joint and Surviving Spouse		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 22,000	\$ 0.00	plus 10%	\$ 0	
22,000	89,450	2,200.00	plus 12%	22,000	
89,450	190,750	10,294.00	plus 22%	89,450	
190,750	364,200	32,580.00	plus 24%	190,750	
364,200	462,500	74,208.00	plus 32%	364,200	
462,500	693,750	105,664.00	plus 35%	462,500	
693,750	and over	186,601.50	plus 37%	693,750	

Unmarried Head of Household		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 15,700	\$ 0.00	plus 10%	\$ 0	
15,700	59,850	1,570.00	plus 12%	15,700	
59,850	95,350	6,868.00	plus 22%	59,850	
95,350	182,100	14,678.00	plus 24%	95,350	
182,100	231,250	35,498.00	plus 32%	182,100	
231,250	578,100	51,226.00	plus 35%	231,250	
578,100	and over	172,623.50	plus 37%	578,100	

**2023 Federal Standard Deductions  
(Taxpayer not a dependent)**

Single .....	\$13,850
Married filing separate .....	\$13,850
Married filing joint and surviving spouse .....	\$27,700
Head of household .....	\$20,800

**2023 Federal Additional Standard Deductions  
for Blind and/or Elderly Taxpayers**

Single and head of household	
Blind or elderly .....	\$1,850
Blind and elderly .....	\$3,700
Married taxpayers filing joint, married filing separate, and surviving spouse	
Blind or elderly (per taxpayer) .....	\$1,500
Blind and elderly (per taxpayer) .....	\$3,000

**2023 Federal Exemption Deduction Phaseouts and  
Reductions in Itemized Deductions**

Federal AGI exceeds		
Filing status:	Exemption	Itemized deductions
Single .....	N/A	Repealed
Married filing separate .....	N/A	Repealed
Married filing joint and surviving spouse .....	N/A	Repealed
Head of household .....	N/A	Repealed

**Pocket Reference for  
Federal and California Taxes**

2023 Federal Personal Exemption ..... N/A

**2023 Federal Tax Rate Schedules**

Single		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 11,000	\$ 0.00	plus 10%	\$ 0	
11,000	44,725	1,100.00	plus 12%	11,000	
44,725	95,375	5,147.00	plus 22%	44,725	
95,375	182,100	16,290.00	plus 24%	95,375	
182,100	231,250	37,104.00	plus 32%	182,100	
231,250	578,125	52,832.00	plus 35%	231,250	
578,125	and over	174,238.25	plus 37%	578,125	

**2023 Federal Tax Rate Schedules (cont.)**

Married Filing Separate		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 11,000	\$ 0.00	plus 10%	\$ 0	
11,000	44,725	1,100.00	plus 12%	11,000	
44,725	95,375	5,147.00	plus 22%	44,725	
95,375	182,100	16,290.00	plus 24%	95,375	
182,100	231,250	37,104.00	plus 32%	182,100	
231,250	346,875	52,832.00	plus 35%	231,250	
346,875	and over	93,300.75	plus 37%	346,875	

Married Filing Joint and Surviving Spouse		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 22,000	\$ 0.00	plus 10%	\$ 0	
22,000	89,450	2,200.00	plus 12%	22,000	
89,450	190,750	10,294.00	plus 22%	89,450	
190,750	364,200	32,580.00	plus 24%	190,750	
364,200	462,500	74,208.00	plus 32%	364,200	
462,500	693,750	105,664.00	plus 35%	462,500	
693,750	and over	186,601.50	plus 37%	693,750	

Unmarried Head of Household		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 15,700	\$ 0.00	plus 10%	\$ 0	
15,700	59,850	1,570.00	plus 12%	15,700	
59,850	95,350	6,868.00	plus 22%	59,850	
95,350	182,100	14,678.00	plus 24%	95,350	
182,100	231,250	35,498.00	plus 32%	182,100	
231,250	578,100	51,226.00	plus 35%	231,250	
578,100	and over	172,623.50	plus 37%	578,100	

**2023 Federal Standard Deductions  
(Taxpayer not a dependent)**

Single .....	\$13,850
Married filing separate .....	\$13,850
Married filing joint and surviving spouse .....	\$27,700
Head of household .....	\$20,800

**2023 Federal Additional Standard Deductions  
for Blind and/or Elderly Taxpayers**

Single and head of household	
Blind or elderly .....	\$1,850
Blind and elderly .....	\$3,700
Married taxpayers filing joint, married filing separate, and surviving spouse	
Blind or elderly (per taxpayer) .....	\$1,500
Blind and elderly (per taxpayer) .....	\$3,000

**2023 Federal Exemption Deduction Phaseouts and  
Reductions in Itemized Deductions**

Federal AGI exceeds		
Filing status:	Exemption	Itemized deductions
Single .....	N/A	Repealed
Married filing separate .....	N/A	Repealed
Married filing joint and surviving spouse .....	N/A	Repealed
Head of household .....	N/A	Repealed

**2023 Federal Filing Requirements for Most Taxpayers**

Filing status	Gross income at least:
Single	
Under 65	\$13,850
65 or older	\$15,700
Married filing separate (spouse itemizes)	\$1
Married filing separate (spouse does not itemize)	\$13,850
Married filing joint	
Both under age 65	\$27,700
One spouse 65 or older	\$29,200
Both spouses 65 or older	\$30,700
Head of household	
Under 65	\$20,800
65 or older	\$22,300
Surviving spouse	
Under 65	\$27,700
65 or older	\$29,200

**2023 California Standard Deductions (Taxpayer not a dependent)**

Single and married/RDP filing separate	\$5,363
Married/RDP filing joint, surviving spouse, and head of household	\$10,726

**2023 Federal Filing Requirements for Most Taxpayers**

Filing status	Gross income at least:
Single	
Under 65	\$13,850
65 or older	\$15,700
Married filing separate (spouse itemizes)	\$1
Married filing separate (spouse does not itemize)	\$13,850
Married filing joint	
Both under age 65	\$27,700
One spouse 65 or older	\$29,200
Both spouses 65 or older	\$30,700
Head of household	
Under 65	\$20,800
65 or older	\$22,300
Surviving spouse	
Under 65	\$27,700
65 or older	\$29,200

**2023 California Standard Deductions (Taxpayer not a dependent)**

Single and married/RDP filing separate	\$5,363
Married/RDP filing joint, surviving spouse, and head of household	\$10,726

**2023 Federal Filing Requirements for Most Taxpayers**

Filing status	Gross income at least:
Single	
Under 65	\$13,850
65 or older	\$15,700
Married filing separate (spouse itemizes)	\$1
Married filing separate (spouse does not itemize)	\$13,850
Married filing joint	
Both under age 65	\$27,700
One spouse 65 or older	\$29,200
Both spouses 65 or older	\$30,700
Head of household	
Under 65	\$20,800
65 or older	\$22,300
Surviving spouse	
Under 65	\$27,700
65 or older	\$29,200

**2023 California Standard Deductions (Taxpayer not a dependent)**

Single and married/RDP filing separate	\$5,363
Married/RDP filing joint, surviving spouse, and head of household	\$10,726

**2023 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					
If taxable income is:		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 10,412	\$ 0	plus 1.00%	\$ 0	
10,412	24,684	104.12	plus 2.00%	10,412	
24,684	38,959	389.56	plus 4.00%	24,684	
38,959	54,081	960.56	plus 6.00%	38,959	
54,081	68,350	1,867.88	plus 8.00%	54,081	
68,350	349,137	3,009.40	plus 9.30%	68,350	
349,137	418,961	29,122.59	plus 10.30%	349,137	
418,961	698,271	36,314.46	plus 11.30%	418,961	
698,271	and over	67,876.49	plus 12.30%	698,271	

  

Married/RDP Filing Joint and Surviving Spouse with Dependent(s)					
If taxable income is:		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 20,824	\$ 0	plus 1.00%	\$ 0	
20,824	49,368	208.24	plus 2.00%	20,824	
49,368	77,918	779.12	plus 4.00%	49,368	
77,918	108,162	1,921.12	plus 6.00%	77,918	
108,162	136,700	3,735.76	plus 8.00%	108,162	
136,700	698,274	6,018.80	plus 9.30%	136,700	
698,274	837,922	58,245.18	plus 10.30%	698,274	
837,922	1,396,542	72,628.92	plus 11.30%	837,922	
1,396,542	and over	135,752.98	plus 12.30%	1,396,542	

**2023 California Tax Rate Schedules (cont.)**

Unmarried Head of Household					
If taxable income is:		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 20,839	\$ 0	plus 1.00%	\$ 0	
20,839	49,371	208.39	plus 2.00%	20,839	
49,371	63,644	779.03	plus 4.00%	49,371	
63,644	78,765	1,349.95	plus 6.00%	63,644	
78,765	93,037	2,257.21	plus 8.00%	78,765	
93,037	474,824	3,398.97	plus 9.30%	93,037	
474,824	569,790	38,905.16	plus 10.30%	474,824	
569,790	949,649	48,686.66	plus 11.30%	569,790	
949,649	and over	91,610.73	plus 12.30%	949,649	

  

Exemption Credits	
Married/RDP filing joint, and surviving spouse	\$288
Single, married/RDP filing separate, and HOH	\$144
Dependent	\$446
Blind	\$144
Age 65 or older	\$144

  

Exemption Credit Phaseouts and Reductions in Itemized Deductions	
Filing status:	Federal AGI exceeds:
Single and married/RDP filing separate	\$237,035
Head of household	\$355,558
Married/RDP filing joint and surviving spouse	\$474,075

**2023 Federal Filing Requirements for Most Taxpayers**

Filing status	Gross income at least:
Single	
Under 65	\$13,850
65 or older	\$15,700
Married filing separate (spouse itemizes)	\$1
Married filing separate (spouse does not itemize)	\$13,850
Married filing joint	
Both under age 65	\$27,700
One spouse 65 or older	\$29,200
Both spouses 65 or older	\$30,700
Head of household	
Under 65	\$20,800
65 or older	\$22,300
Surviving spouse	
Under 65	\$27,700
65 or older	\$29,200

**2023 California Standard Deductions (Taxpayer not a dependent)**

Single and married/RDP filing separate	\$5,363
Married/RDP filing joint, surviving spouse, and head of household	\$10,726

**2023 Federal Filing Requirements for Most Taxpayers**

Filing status	Gross income at least:
Single	
Under 65	\$13,850
65 or older	\$15,700
Married filing separate (spouse itemizes)	\$1
Married filing separate (spouse does not itemize)	\$13,850
Married filing joint	
Both under age 65	\$27,700
One spouse 65 or older	\$29,200
Both spouses 65 or older	\$30,700
Head of household	
Under 65	\$20,800
65 or older	\$22,300
Surviving spouse	
Under 65	\$27,700
65 or older	\$29,200

**2023 California Standard Deductions (Taxpayer not a dependent)**

Single and married/RDP filing separate	\$5,363
Married/RDP filing joint, surviving spouse, and head of household	\$10,726

**2023 California Tax Rate Schedules**

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10,412	24,684	104.12	plus 2.00%	10,412	
24,684	38,959	389.56	plus 4.00%	24,684	
38,959	54,081	960.56	plus 6.00%	38,959	
54,081	68,350	1,867.88	plus 8.00%	54,081	
68,350	349,137	3,009.40	plus 9.30%	68,350	
349,137	418,961	29,122.59	plus 10.30%	349,137	
418,961	698,271	36,314.46	plus 11.30%	418,961	
698,271	and over	67,876.49	plus 12.30%	698,271	

  

Married/RDP Filing Joint and Surviving Spouse with Dependent(s)					
If taxable income is:		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 20,824	\$ 0	plus 1.00%	\$ 0	
20,824	49,368	208.24	plus 2.00%	20,824	
49,368	77,918	779.12	plus 4.00%	49,368	
77,918	108,162	1,921.12	plus 6.00%	77,918	
108,162	136,700	3,735.76	plus 8.00%	108,162	
136,700	698,274	6,018.80	plus 9.30%	136,700	
698,274	837,922	58,245.18	plus 10.30%	698,274	
837,922	1,396,542	72,628.92	plus 11.30%	837,922	
1,396,542	and over	135,752.98	plus 12.30%	1,396,542	

**2023 California Tax Rate Schedules (cont.)**

Unmarried Head of Household					
If taxable income is:		Tax is:		Of amount over:	
Over	But not over				
\$ 0	\$ 20,839	\$ 0	plus 1.00%	\$ 0	
20,839	49,371	208.39	plus 2.00%	20,839	
49,371	63,644	779.03	plus 4.00%	49,371	
63,644	78,765	1,349.95	plus 6.00%	63,644	
78,765	93,037	2,257.21	plus 8.00%	78,765	
93,037	474,824	3,398.97	plus 9.30%	93,037	
474,824	569,790	38,905.16	plus 10.30%	474,824	
569,790	949,649	48,686.66	plus 11.30%	569,790	
949,649	and over	91,610.73	plus 12.30%	949,649	

  

Exemption Credits	
Married/RDP filing joint, and surviving spouse	\$288
Single, married/RDP filing separate, and HOH	\$144
Dependent	\$446
Blind	\$144
Age 65 or older	\$144

  

Exemption Credit Phaseouts and Reductions in Itemized Deductions	
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Head of household	\$355,558
Married/RDP filing joint and surviving spouse	\$474,075