



WESTERN™ CPE

FEDERAL TAX RATE SCHEDULE

2024 Desktop Reference for Federal and California Taxes

2024 FEDERAL TAX RATE SCHEDULES

Single

If taxable income is:

Over	But Not Over	Tax Is			Of Amount Over
\$0.00	\$11,600.00	\$0.00	PLUS	10%	\$0.00
\$11,600.00	\$47,150.00	\$1,160.00	PLUS	12%	\$11,600.00
\$47,150.00	\$100,525.00	\$5,426.00	PLUS	22%	\$47,150.00
\$100,525.00	\$191,950.00	\$17,168.50	PLUS	24%	\$100,525.00
\$191,950.00	\$243,725.00	\$39,110.50	PLUS	32%	\$191,950.00
\$243,725.00	\$609,350.00	\$55,678.50	PLUS	35%	\$243,725.00
\$609,350.00	and over	\$183,647.25	PLUS	37%	\$609,350.00

Married Filing Separate

If taxable income is:

Over	But Not Over	Tax Is			Of Amount Over
\$0.00	\$11,600.00	\$0.00	PLUS	10%	\$0.00
\$11,600.00	\$47,150.00	\$1,160.00	PLUS	12%	\$11,600.00
\$47,150.00	\$100,525.00	\$5,426.00	PLUS	22%	\$47,150.00
\$100,525.00	\$191,950.00	\$17,168.50	PLUS	24%	\$100,525.00
\$191,950.00	\$243,725.00	\$39,110.50	PLUS	32%	\$191,950.00
\$243,725.00	\$365,600.00	\$55,678.50	PLUS	35%	\$243,725.00
\$365,600.00	and over	\$98,334.75	PLUS	37%	\$365,600.00

Married Filing Joint and Surviving Spouse with Dependents

If taxable income is:

Over	But Not Over	Tax Is			Of Amount Over
\$0.00	\$23,200.00	\$0.00	PLUS	10%	\$0.00
\$23,200.00	\$94,300.00	\$2,320.00	PLUS	12%	\$23,200.00
\$94,300.00	\$201,050.00	\$10,852.00	PLUS	22%	\$94,300.00
\$201,050.00	\$383,900.00	\$34,337.00	PLUS	24%	\$201,050.00
\$383,900.00	\$487,450.00	\$78,221.00	PLUS	32%	\$383,900.00
\$487,450.00	\$731,200.00	\$111,357.00	PLUS	35%	\$487,450.00
\$731,200.00	and over	\$196,669.50	PLUS	37%	\$731,200.00

Unmarried Head of Household

If taxable income is:

Over	But Not Over	Tax Is			Of Amount Over
\$0.00	\$16,550.00	\$0.00	PLUS	10%	\$0.00
\$16,550.00	\$63,100.00	\$1,655.00	PLUS	12%	\$16,550.00
\$63,100.00	\$100,500.00	\$7,241.00	PLUS	22%	\$63,100.00
\$100,500.00	\$191,950.00	\$15,469.00	PLUS	24%	\$100,500.00
\$191,950.00	\$243,700.00	\$37,417.00	PLUS	32%	\$191,950.00
\$243,700.00	\$609,350.00	\$53,977.00	PLUS	35%	\$243,700.00
\$609,350.00	and over	\$181,954.50	PLUS	37%	\$609,350.00

Standard Deduction

Single/Married, Filing Separately	\$14,600.00
Married, Filing Joint	\$29,200.00
Head of Household	\$21,900.00

For 2024, the additional standard deduction amounts for taxpayers who are 65 and older or blind are: \$1,950 for Single or Head of Household (increase of \$100) \$1,550 for married taxpayers or Qualifying Surviving Spouse (increase of \$50)

2024 CALIFORNIA TAX RATE SCHEDULES

Single/Married Filing Separate

If taxable income is:

Over	But Not Over	Tax Is			Of Amount Over
\$0.00	\$10,756.00	\$0.00	PLUS	1%	\$0.00
\$10,756.00	\$25,499.00	\$107.56	PLUS	2%	\$10,756.00
\$25,499.00	\$40,245.00	\$402.42	PLUS	4%	\$25,499.00
\$40,245.00	\$55,866.00	\$992.26	PLUS	6%	\$40,245.00
\$55,866.00	\$70,606.00	\$1,929.52	PLUS	8%	\$55,866.00
\$70,606.00	\$360,659.00	\$3,108.72	PLUS	9.3%	\$70,606.00
\$360,659.00	\$432,787.00	\$30,083.83	PLUS	10.3%	\$360,659.00
\$432,787.00	\$721,314.00	\$37,512.83	PLUS	11.3%	\$432,787.00
\$721,314.00	and over	\$70,116.38	PLUS	12.3%	\$721,314.00

Married Filing Joint

If taxable income is:

Over	But Not Over	Tax Is			Of Amount Over
\$0.00	\$21,512.00	\$0.00	PLUS	1%	\$0.00
\$21,512.00	\$50,998.00	\$215.12	PLUS	2%	\$21,512.00
\$50,998.00	\$80,490.00	\$804.84	PLUS	4%	\$50,998.00
\$80,490.00	\$111,732.00	\$1,984.52	PLUS	6%	\$80,490.00
\$111,732.00	\$141,212.00	\$3,859.04	PLUS	8%	\$111,732.00
\$141,212.00	\$721,318.00	\$6,217.44	PLUS	9.3%	\$141,212.00
\$721,318.00	\$865,574.00	\$60,167.30	PLUS	10.3%	\$721,318.00
\$865,574.00	\$1,442,628.00	\$75,025.67	PLUS	11.3%	\$865,574.00
\$1,442,628.00	and over	\$140,232.77	PLUS	12.3%	\$1,442,628.00

Unmarried Head of Household

If taxable income is:

Over	But Not Over	Tax Is			Of Amount Over
\$0.00	\$21,527.00	\$0.00	PLUS	1%	\$0.00
\$21,527.00	\$51,000.00	\$215.27	PLUS	2%	\$21,527.00
\$51,000.00	\$65,744.00	\$804.73	PLUS	4%	\$51,000.00
\$65,744.00	\$81,364.00	\$1,394.49	PLUS	6%	\$65,744.00
\$81,364.00	\$96,107.00	\$2,331.69	PLUS	8%	\$81,364.00

\$96,107.00	\$490,493.00	\$3,511.13	PLUS	9.3%	\$96,107.00
\$490,493.00	\$588,593.00	\$40,189.03	PLUS	10.3%	\$490,493.00
\$588,593.00	\$980,987.00	\$50,293.33	PLUS	11.3%	\$588,593.00
\$980,987.00	and over	\$94,633.85	PLUS	12.3%	\$980,987.00

Standard Deduction

Single and Married/RDP filing separately	\$5,540.00
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$11,080.00