

Pocket Reference for Federal and California Taxes

2023 Federal Personal Exemption	N/A

2023 Federal Tax Rate Schedules

		Single			
If taxable	income is:	Tax is:			Of amount
Over	But not ove	er			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

SPIDELL TAX · ANALYSIS · EDUCATION

Pocket Reference for Federal and California Taxes

2023	Fe	₽d	era	ıl F	Person	al	E	xen	npt	ion	٠.					N/	A
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2023 Federal Tax Rate Schedules

		Single			
If taxable	income is:	Tax is:			Of amount
Over	But not ove	r			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



Pocket Reference for Federal and California Taxes

2023	Federal Personal Exemption	N/A
	2023 Federal Tax Rate Schedules	

				Single				
If taxable	inc	ome is:		Tax is:			Of a	amount
Over	В	ut not ove	r					over:
\$ 0	\$	11,000	\$	0.00	plus	10%	\$	0
11,000		44,725		1,100.00	plus	s 12%		11,000
44,725		95,375		5,147.00	plus	s 22%		44,725
95,375		182,100		16,290.00	plus	s 24%		95,375
182,100		231,250		37,104.00	plus	s 32%	1	82,100
231,250		578,125		52,832.00	plus	s 35%	2	31,250
578,125		and over		174,238.25	plus	s 37%	5	78,125

2023 Federal Tax Rate Schedules (cont.)

Married Filing Separate									
If taxable	income is:	Tax is:			Of amount				
Over	But not ove	r			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 Fili	ng Joint and	Surviving	g Spous	е				
If taxable	income is:	Tax is:			Of amount				
Over	But not ove	r			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				
		arried Head of	f Househ	old					
	income is:	Tax is:			Of amount				
Over	But not ove				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 Tax Rate Schedules (cont.)

	Married Filing Separate							
If taxable	income is:	Tax is:			Of amount			
Over	But not ove	er			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			
		ng Joint and	Surviving	g Spous	е			
If taxable	income is:	Tax is:			Of amount			
Over	But not ove	er			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			
		arried Head of	Househ	old				
	income is:	Tax is:			Of amount			
Over	But not ove				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 Tax Rate Schedules (cont.)

2023 F		x Rate Sci		(cont	t.)
		arried Filing S	Separate		
If taxable		Tax is:			Of amour
Over	But not ove				ove
\$ 0	\$ 11,000	\$ 0.00	plus	10%	\$
11,000	44,725	1,100.00	plus	12%	11,00
44,725	95,375	5,147.00	plus	22%	44,72
95,375	182,100	16,290.00	plus	24%	95,37
182,100	231,250	37,104.00	plus	32%	182,10
231,250	346,875	52,832.00	plus	35%	231,25
346,875	and over	93,300.75	plus	37%	346,87
	Married Fili	ng Joint and	Surviving	Spous	
If taxable	income is:	Tax is:			Of amour
Over	But not ove	r			ove
\$ 0	\$ 22,000	\$ 0.00	plus	10%	\$
22,000	89,450	2,200.00	plus	12%	22,00
89,450	190,750	10,294.00	plus	22%	89,45
190,750	364,200	32,580.00	plus	24%	190,75
364,200	462,500	74,208.00	plus	32%	364,20
462,500	693,750	105,664.00	plus	35%	462,50
693,750	and over	186,601.50	plus	37%	693,75
	Unma	arried Head of	Househo	old	
If taxable	income is:	Tax is:			Of amour
Over	But not ove	r			ove
\$ 0	\$ 15,700	\$ 0.00	plus	10%	\$
15,700	59,850	1,570.00	plus	12%	15,70
59,850	95,350	6,868.00	plus	22%	59,85
95,350	182,100	14,678.00	plus	24%	95,35
182,100	231,250	35,498.00	plus	32%	182,10
231,250	578,100	51,226.00	plus	35%	231,25
578,100	and over	172,623.50	plus	37%	578,10

2023 Federal Standard Deductions (Taxpayer not a dependent)

Single	
Married filing separate	00
Head of household)0

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

Single and head of household
Blind or elderly
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

	Fede	eral 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 Standard Deductions (Taxpayer not a dependent)

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

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

Olingic and ricad of riodscriold	
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

	<u>Fe</u>	deral 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 Standard Deductions (Taxpayer not a dependent)

Single
Married filing separate
Married filing joint and surviving spouse \$27,700
Head of household

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

Single and head of household
Blind or elderly
Blind and elderly
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

	Fed	leral 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



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2022	Endoral	Eilina	Requirements	forl	Moct "	Favnavore

Filing status Single	Gross income at least:
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	
65 or older	\$22,300
Surviving spouse	
Under 65	\$27,700
65 or older	\$29,200
2023 California Standard	I Deductions

(Taxpayer not a dependent)

....\$5,363

.\$10,726

Single and married/RDP filing separate

Married/RDP filing joint, surviving spouse, and head of household.....

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	But not over				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		

Iviarried/R	DP Filing Join	t and	Surviviri	ig Spous	se with D	epe	naent(S)
If taxable	income is:		Tax is:	•		Of	amount
Over	But not over						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	1,9	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

72,628.92

135,752.98

plus 11.30%

plus 12.30%

837,922

1,396,542

2023 California Tax Rate Schedules (cont.)

Unmarried Head of Household If taxable income is: Tax is: Of amount Over But not over over: 20,839 1.00% \$ plus 20,839 49,371 20,839 49,371 208.39 plus 2.00% 49.371 63.644 779.03 4.00% plus 63,644 78,765 1,349.95 6.00% 63,644 plus 78,765 93,037 93.037 2,257.21 plus 8.00% 78.765 3,398.97 474.824 9.30% 93.037 plus 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

plus 12.30%

er 91,610.73 plu Exemption Credits

949,649

and over

Married/RDP filing joint, and surviving spouse	88
Single, married/RDP filing separate, and HOH \$1	44
Dependent	46
Blind	44
Age 65 or older	44

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 spous	e\$474,075



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837,922 1,396,542

and over

1,396,542

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).	
Married filing separate (spouse does not i	
Married filing joint	
Both under age 65	\$27 700
One spouse 65 or older	
Both spouses 65 or older	
Head of household	φοσ,7 σσ
Under 65	008 009
65 or older	
	\$22,300
Surviving spouse	407.700
Under 65	
65 or older	\$29,200
2023 California Standard	Deductions
(Taxpayer not a deper	ndent)
Single and married/RDP filing separate	\$5 363
Married/RDP filing joint, surviving spouse.	

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	But not over				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			
Marria I/DDD Ellian I alat and Our taken Our constitution of the Daniel Artist								

Married/RDP Filing Joint and Surviving Spouse with Dependent(s)									
If taxable i	income is:	Tax is:	• .	Of amount					
Over	But not over			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	nlus 12 30	% 1 396 542					

2023 California Tax Rate Schedules (cont.)

	Unmarried Head of Household								
lí	taxable	income is:		Tax is:			Of	amount	
	Over	But not over						over:	
\$	0	\$ 20,839	\$	0	plus	1.00%	\$	0	
	20,839	49,371	2	208.39	plus	2.00%		20,839	
	49,371	63,644	7	79.03	plus	4.00%		49,371	
	63,644	78,765	1,3	49.95	plus	6.00%		63,644	
	78,765	93,037	2,2	257.21	plus	8.00%		78,765	
	93,037	474,824	3,3	98.97	plus	9.30%		93,037	
	474,824	569,790	38,9	05.16	plus	10.30%		474,824	
	569,790	949,649	48,6	86.66	plus	11.30%		569,790	
	949,649	and over	91,6	10.73	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



and head of household......

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2023 Federal Filing Requirements for Most Taxpayers

Filing status Single	Gross income at least:
Under 65	\$13.850
65 or older	
Married filing separate (spouse itemizes).	\$1
Married filing separate (spouse does not i	temize)\$13,850
Married filing joint	
Both under age 65	\$27,700
One spouse 65 or older	
Both spouses 65 or older	\$30,700
Head of household	
Under 65	\$20,800
65 or older	\$22,300
Surviving spouse	
Under 65	
65 or older	\$29,200
2023 California Standard	Deductions

(Taxpayer not a dependent)

.\$5,363

.\$10,726

Single and married/RDP filing separate.....

Married/RDP filing joint, surviving spouse, and head of household.....

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

	Single, Married/KDF 1 lillig Separate, and 1 iductaries										
lf	taxable	inc	ome is:		Tax is:			Of	amount		
	Over	В	ut not over						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		
3	349,137		418,961	29	9,122.59	plus	10.30%		349,137		
4	118,961		698,271	36	3,314.46	plus	11.30%		418,961		
6	398,271		and over	67	7,876.49	plus	12.30%		698,271		

090,271	•	and over	07,	010.49		pius	12.3070		090,271
Married/RI	DΡ	Filing Join	t and	Survivi	ng S	Spous	se with D	ере	ndent(s)
If taxable i	nco	ome is:		Tax is:				Of	amount
Over	Вι	ut not over							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
	Married/RI If taxable i Over \$ 0 20,824 49,368 77,918 108,162 136,700 698,274 837,922	Married/RDP If taxable inco Over Bi \$ 0 \$ 20,824 49,368 77,918 108,162 136,700 698,274 837,922 1	Married/RDP Filing Join If taxable income is: Over But not over \$0 \\$ 20,824 \\$ 49,368 \\$ 47,918 \\$ 108,162 \\$ 108,162 \\$ 136,700 \\$ 136,700 \\$ 136,700 \\$ 337,922 \\$ 337,922 \\$ 337,922 \\$ 1,396,542	Married/RDP Filing Joint and If taxable income is: Over But not over \$0 \times 20,824 \times 20,824 49,368 77,918 77,918 108,162 1,108,162 136,700 3,136,700 698,274 698,274 837,922 58,837,922 1,396,542 72,	Married/RDP Filing Joint and Survivii If taxable income is: Tax is: Over But not over 0 \$ 20,824 \$ 0 20,824 49,368 208.24 49,368 779,918 779,12 77,918 108,162 1,921.12 108,162 136,700 3,735.76 136,700 698,274 6,018.80 698,274 837,922 58,245.18 837,922 1,396,542 72,628.92	Married/RDP Filing Joint and Surviving \$\footnote{1}\$ If taxable income is: Tax is: Over But not over 0 \$20,824 \$0 20,824 49,368 208.24 49,368 77,918 779.12 77,918 108,162 1,921.12 108,162 136,700 3,735.76 136,700 698,274 6,018.80 698,274 837,922 58,245.18 837,922 1,396,542 72,628.92	Married/RDP Filing Joint and Surviving Spous If taxable income is: Over But not over \$ 20,824 \$ 0 plus \$ 208.24 plus \$ 49,368 \$ 208.24 plus \$ 49,368 \$ 77,918 \$ 779.12 plus \$ 77,918 \$ 108,162 \$ 1,921.12 plus \$ 108,162 \$ 136,700 \$ 3,735.76 plus \$ 136,700 \$ 698,274 \$ 6,018.80 plus \$ 698,274 \$ 837,922 \$ 58,245.18 plus \$ 837,922 \$ 1,396,542 \$ 72,628.92 plus \$ 1,225 \$ 1,225 \$ 1,235 \$	Married/RDP Filing Joint and Surviving Spouse with D If taxable income is: Tax is: Over But not over 5 20,824 0 plus 1,00% 20,824 49,368 208.24 plus 2,00% 49,368 77,918 779.12 plus 4,00% 77,918 1,921.12 plus 6,00% 108,162 136,700 3,735.76 plus 8,00% 136,700 698,274 6,018.80 plus 9,30% 698,274 837,922 58,245.18 plus 10.30% 837,922 1,396,542 72,628.92 plus 11.30%	Married/RDP Filing Joint and Surviving Spouse with Depending taxable income is: Over But not overs Tax is: Of \$ 0 \$ 20,824 \$ 0 plus 1.00% \$ 20,824 49,368 208.24 plus 2.00% \$ 49,368 77,918 779.12 plus 4.00% 77,7918 779.12 plus 6.00% 108,162 136,700 3,735.76 plus 8.00% 136,700 698,274 6,018.80 plus 9.30% 698,274 837,922 58,245.18 plus 10.30% 837,922 1,396,542 72,628.92 plus 11.30%

2023 California Tax Rate Schedules (cont.)

Unmarried Head of Household If taxable income is: Tax is: Of amount Over But not over over: 0 \$ 0 1.00% 20.839 \$ plus 0 20,839 49,371 208.39 2.00% 20,839 plus 49,371 63,644 63.644 779 03 plus 4 00% 49.371 63,644 1,349.95 6.00% 78,765 plus 78,765 93,037 2,257.21 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 \$28	3
Single, married/RDP filing separate, and HOH \$14	4
Dependent	ô
Blind	4
Age 65 or older	4

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 spous	se\$474,075