

## California State Income Tax Information

<b>State Abbreviation:</b>	CA
<b>State Tax Withholding State Code:</b>	06
<b>Acceptable Exemption Form:</b>	DE-4 or W-4
<b>Basis for Withholding:</b>	State or Federal Exemptions
<b>Acceptable Exemption Data:</b>	S, M, H/Number of Regular Allowances/Number of Allowances
<b>TSP Deferred:</b>	Yes
<b>Special Coding:</b>	Determine the Total Number of Allowances Claimed field as follows: <b>First Position</b> - Enter the employee's marital status indicated on the allowance certificate. Enter M (married), S (single), or H (head of household). <b>Second or Third Positions</b> - Enter the total number of regular allowances claimed in Item 1 of the DE-4. If less than 10, precede with a 0. If no exemptions are claimed, enter 00. Determine the Additional Exemptions Claimed field as follows: <b>First and Second Positions</b> - Enter the number of allowances claimed in Item 2 of the DE-4. If less than 10, precede with a 0. If no allowances are claimed, enter 00.
<b>Additional Information:</b>	If the employee is using a W-4 in lieu of the California State DE-4, the information for the Additional Exemptions Claimed field should be notated on the W-4.

### Withholding Formula ▶(Effective Pay Period 06, 2013)◀

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program and flexible spending account - health care and dependent care deductions) from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (i.e., taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times 26 to obtain the gross annual wages.
5. Determine if the employee's gross annual wages are less than or equal to the amount shown in the Low Income Exemption Table below. If so, no income tax is to be withheld.

**Low Income Exemption Table**

Single	▶\$12,769
Married Claiming zero (0) or one (1) exemption <sup>1</sup>	\$12,769
Married Claiming two (2) or more exemptions <sup>1</sup>	\$25,537
Head of Household	\$25,537◀

<sup>1</sup> Number of **regular** allowances claimed on DE-4 or W-4.

6. Determine the **additional withholding allowance for itemized deductions** (AWAID) by applying the following guideline and subtract this amount from the gross annual wages.

AWAID = \$1,000 x Number of **Itemized** Allowances Claimed for **Itemized** Deductions on DE-4 or W-4.

7. Subtract the standard deduction shown on the following table from the result of step 6 to determine the taxable income.

**Standard Deduction Table**

Single	▶\$3,841
Married Claiming zero (0) or one (1) exemption <sup>1</sup>	\$3,841
Married Claiming two (2) or more exemptions <sup>1</sup>	\$7,682
Head of Household	\$7,682◀

<sup>1</sup> Number of **regular** allowances claimed on DE-4 or W-4.

8. Apply the taxable income computed in step 7 to the following table to determine the annual California income tax withholding.

**Tax Withholding Table**

**Single**

If the Amount of Taxable Income Is:		The Amount of California Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$0	▶\$7,455	\$0	plus	1.10%	\$0
7,455	17,676	82.01	plus	2.20%	7,455
17,676	27,897	306.87	plus	4.40%	17,676

**Tax Withholding Table**  
**Single**

<b>If the Amount of Taxable Income Is:</b>		<b>The Amount of California Tax Withholding Should Be:</b>			
<b>Over:</b>	<b>But Not Over:</b>				<b>Of Excess Over:</b>
27,897	38,726	756.59	plus	6.60%	27,897
38,726	48,942	1,471.30	plus	8.80%	38,726
48,942	250,000	2,370.31	plus	10.23%	48,942
250,000	300,000	22,938.54	plus	11.33%	250,000
300,000	500,000	28,603.54	plus	12.43%	300,000
500,000	1,000,000	53,463.54	plus	13.53%	500,000
1,000,000	and over	121,113.54	plus	14.63%	1,000,000

**Married**

<b>If the Amount of Taxable Income Is:</b>		<b>The Amount of California Tax Withholding Should Be:</b>			
<b>Over:</b>	<b>But Not Over:</b>				<b>Of Excess Over:</b>
\$0	\$14,910	\$0	plus	1.10%	\$0
14,910	35,352	164.01	plus	2.20%	14,910
35,352	55,794	613.73	plus	4.40%	35,352
55,794	77,452	1,513.18	plus	6.60%	55,794
77,452	97,884	2,942.61	plus	8.80%	77,452
97,884	500,000	4,740.63	plus	10.23%	97,884
500,000	600,000	45,877.10	plus	11.33%	500,000
600,000	1,000,000	57,207.10	plus	12.43%	600,000
1,000,000	and over	106,927.10	plus	14.63%	1,000,000

Head of Household

If the Amount of Taxable Income Is:		The Amount of California Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$0	\$14,920	\$0	plus	1.10%	\$0
14,920	35,351	164.12	plus	2.20%	14,920
35,351	45,571	613.60	plus	4.40%	35,351
45,571	56,400	1,063.28	plus	6.60%	45,571
56,400	66,618	1,777.99	plus	8.80%	56,400
66,618	340,000	2,677.17	plus	10.23%	66,618
340,000	408,000	30,644.15	plus	11.33%	340,000
408,000	680,000	38,348.55	plus	12.43%	408,000
680,000	1,000,000	72,158.15	plus	13.53%	680,000
1,000,000	and over	115,454.15	plus	14.63%	1,000,000

9. Determine the tax credit by applying the following guidelines and subtract this amount from the result in step 8.

$$\text{Tax Credit} = \$114.40 \times \text{Number of Regular Allowances Claimed on DE-4 or W-4.}$$

10. Divide the annual California income tax withholding by 26 to obtain the biweekly California income tax withholding.