

**CALIFORNIA STATE TAX COMPUTATION (PAGE 1 OF 2)**

The capability shall be provided for NPPS to compute the biweekly California state tax withholding deduction as follows.

$$(A - B) * C + D - E + F$$

Where,

- A = Taxable Gross (refer to the following computation)
- B = Tax Table Earnings Floor
- C = Tax Table Rate
- D = Tax Table Floor Withholding
- E = Tax Credit (refer to the following computation)
- F = State Tax: Additional W/H

No State Tax: B/W shall be computed if the employee meets any of the following low income criteria.

<b>State Tax: Marital Code</b>	<b>State Tax: Exemptions</b>	<b>Gross Earnings</b>
S	-	< <u>302.00</u>
M	< 2	< <u>302.00</u>
M	> 1	< <u>605.00</u>
H	-	< <u>605.00</u>

The Taxable Gross shall be computed as follows.

$$A + B + C - D - E - F$$

Where,

- A = Gross Earnings
- B = Adjustments to Gross Earnings
- C = Foreign Differential
- D = Biweekly TSP Total Deduction
- E = Additional Exemption Amount (refer to the following computation)
- F = Standard Deduction (refer to the following computation)

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The Additional Exemption Amount shall be computed as follows.

<b>Additional Exemptions</b>	<b>Exemption Amount</b>
1	38.00
2	77.00
3	115.00
4	154.00
5	192.00
6	231.00
7	269.00
8	308.00
9	346.00
10	385.00
>10	38.00 * State Tax: Additional Exempts

The Standard Deduction shall be computed as follows.

<b>State Tax: Marital Code</b>	<b>State Tax: Exemptions</b>	<b>Standard Deduction</b>
S	-	<u>9700</u>
M	< 2	<u>97.00</u>
M	> 1	<u>194.00</u>
H	-	<u>194.00</u>

The Tax Credit shall be computed as follows.

<b>State Tax: Exemptions</b>	<b>Tax Credit</b>
1	<u>2.58</u>
2	<u>5.15</u>
3	<u>7.73</u>
4	<u>10.31</u>
5	<u>12.88</u>
6	<u>15.46</u>
7	<u>18.04</u>
8	<u>20.62</u>
9	<u>23.19</u>
10	<u>25.77</u>
>10	<u>2.58</u> * State Tax: Exemptions