

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| <b>County</b>     | <b>One Person</b> | <b>Two Person</b> | <b>Three Person</b> | <b>Four Person</b> | <b>Five Person</b> | <b>Six Person</b> | <b>Seven Person</b> | <b>Eight Person</b> |
|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| <b>ALAMEDA</b>    |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$118,800         | \$135,800         | \$152,800           | \$169,700          | \$183,300          | \$196,900         | \$210,500           | \$224,100           |
| 80% Income Level  | \$95,040          | \$108,640         | \$122,240           | \$135,760          | \$146,640          | \$157,520         | \$168,400           | \$179,280           |
| 70% Income Level  | \$83,160          | \$95,060          | \$106,960           | \$118,790          | \$128,310          | \$137,830         | \$147,350           | \$156,870           |
| 60% Income Level  | \$71,280          | \$81,480          | \$91,680            | \$101,820          | \$109,980          | \$118,140         | \$126,300           | \$134,460           |
| 55% Income Level  | \$65,340          | \$74,690          | \$84,040            | \$93,335           | \$100,815          | \$108,295         | \$115,775           | \$123,255           |
| 50% Income Level  | \$59,400          | \$67,900          | \$76,400            | \$84,850           | \$91,650           | \$98,450          | \$105,250           | \$112,050           |
| 45% Income Level  | \$53,460          | \$61,110          | \$68,760            | \$76,365           | \$82,485           | \$88,605          | \$94,725            | \$100,845           |
| 40% Income Level  | \$47,520          | \$54,320          | \$61,120            | \$67,880           | \$73,320           | \$78,760          | \$84,200            | \$89,640            |
| 35% Income Level  | \$41,580          | \$47,530          | \$53,480            | \$59,395           | \$64,155           | \$68,915          | \$73,675            | \$78,435            |
| 30% Income Level  | \$35,640          | \$40,740          | \$45,840            | \$50,910           | \$54,990           | \$59,070          | \$63,150            | \$67,230            |
| 20% Income Level  | \$23,760          | \$27,160          | \$30,560            | \$33,940           | \$36,660           | \$39,380          | \$42,100            | \$44,820            |
| <b>ALPINE</b>     |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$87,400          | \$99,900          | \$112,400           | \$124,800          | \$134,800          | \$144,800         | \$154,800           | \$164,800           |
| 80% Income Level  | \$69,920          | \$79,920          | \$89,920            | \$99,840           | \$107,840          | \$115,840         | \$123,840           | \$131,840           |
| 70% Income Level  | \$61,180          | \$69,930          | \$78,680            | \$87,360           | \$94,360           | \$101,360         | \$108,360           | \$115,360           |
| 60% Income Level  | \$52,440          | \$59,940          | \$67,440            | \$74,880           | \$80,880           | \$86,880          | \$92,880            | \$98,880            |
| 55% Income Level  | \$48,070          | \$54,945          | \$61,820            | \$68,640           | \$74,140           | \$79,640          | \$85,140            | \$90,640            |
| 50% Income Level  | \$43,700          | \$49,950          | \$56,200            | \$62,400           | \$67,400           | \$72,400          | \$77,400            | \$82,400            |
| 45% Income Level  | \$39,330          | \$44,955          | \$50,580            | \$56,160           | \$60,660           | \$65,160          | \$69,660            | \$74,160            |
| 40% Income Level  | \$34,960          | \$39,960          | \$44,960            | \$49,920           | \$53,920           | \$57,920          | \$61,920            | \$65,920            |
| 35% Income Level  | \$30,590          | \$34,965          | \$39,340            | \$43,680           | \$47,180           | \$50,680          | \$54,180            | \$57,680            |
| 30% Income Level  | \$26,220          | \$29,970          | \$33,720            | \$37,440           | \$40,440           | \$43,440          | \$46,440            | \$49,440            |
| 20% Income Level  | \$17,480          | \$19,980          | \$22,480            | \$24,960           | \$26,960           | \$28,960          | \$30,960            | \$32,960            |
| <b>AMADOR</b>     |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$77,400          | \$88,400          | \$99,500            | \$110,500          | \$119,400          | \$128,200         | \$137,100           | \$145,900           |
| 80% Income Level  | \$61,920          | \$70,720          | \$79,600            | \$88,400           | \$95,520           | \$102,560         | \$109,680           | \$116,720           |
| 70% Income Level  | \$54,180          | \$61,880          | \$69,650            | \$77,350           | \$83,580           | \$89,740          | \$95,970            | \$102,130           |
| 60% Income Level  | \$46,440          | \$53,040          | \$59,700            | \$66,300           | \$71,640           | \$76,920          | \$82,260            | \$87,540            |
| 55% Income Level  | \$42,570          | \$48,620          | \$54,725            | \$60,775           | \$65,670           | \$70,510          | \$75,405            | \$80,245            |
| 50% Income Level  | \$38,700          | \$44,200          | \$49,750            | \$55,250           | \$59,700           | \$64,100          | \$68,550            | \$72,950            |
| 45% Income Level  | \$34,830          | \$39,780          | \$44,775            | \$49,725           | \$53,730           | \$57,690          | \$61,695            | \$65,655            |
| 40% Income Level  | \$30,960          | \$35,360          | \$39,800            | \$44,200           | \$47,760           | \$51,280          | \$54,840            | \$58,360            |
| 35% Income Level  | \$27,090          | \$30,940          | \$34,825            | \$38,675           | \$41,790           | \$44,870          | \$47,985            | \$51,065            |
| 30% Income Level  | \$23,220          | \$26,520          | \$29,850            | \$33,150           | \$35,820           | \$38,460          | \$41,130            | \$43,770            |
| 20% Income Level  | \$15,480          | \$17,680          | \$19,900            | \$22,100           | \$23,880           | \$25,640          | \$27,420            | \$29,180            |
| <b>BUTTE</b>      |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level  | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level  | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level  | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level  | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level  | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level  | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level  | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level  | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level  | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level  | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>CALAVERAS</b>  |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$71,900          | \$82,100          | \$92,400            | \$102,600          | \$110,900          | \$119,100         | \$127,300           | \$135,500           |
| 80% Income Level  | \$57,520          | \$65,680          | \$73,920            | \$82,080           | \$88,720           | \$95,280          | \$101,840           | \$108,400           |
| 70% Income Level  | \$50,330          | \$57,470          | \$64,680            | \$71,820           | \$77,630           | \$83,370          | \$89,110            | \$94,850            |
| 60% Income Level  | \$43,140          | \$49,260          | \$55,440            | \$61,560           | \$66,540           | \$71,460          | \$76,380            | \$81,300            |
| 55% Income Level  | \$39,545          | \$45,155          | \$50,820            | \$56,430           | \$60,995           | \$65,505          | \$70,015            | \$74,525            |
| 50% Income Level  | \$35,950          | \$41,050          | \$46,200            | \$51,300           | \$55,450           | \$59,550          | \$63,650            | \$67,750            |
| 45% Income Level  | \$32,355          | \$36,945          | \$41,580            | \$46,170           | \$49,905           | \$53,595          | \$57,285            | \$60,975            |
| 40% Income Level  | \$28,760          | \$32,840          | \$36,960            | \$41,040           | \$44,360           | \$47,640          | \$50,920            | \$54,200            |
| 35% Income Level  | \$25,165          | \$28,735          | \$32,340            | \$35,910           | \$38,815           | \$41,685          | \$44,555            | \$47,425            |
| 30% Income Level  | \$21,570          | \$24,630          | \$27,720            | \$30,780           | \$33,270           | \$35,730          | \$38,190            | \$40,650            |
| 20% Income Level  | \$14,380          | \$16,420          | \$18,480            | \$20,520           | \$22,180           | \$23,820          | \$25,460            | \$27,100            |

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2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| County              | One Person | Two Person | Three Person | Four Person | Five Person | Six Person | Seven Person | Eight Person |
|---------------------|------------|------------|--------------|-------------|-------------|------------|--------------|--------------|
| <b>COLUSA</b>       |            |            |              |             |             |            |              |              |
| 100% Income Level   | \$68,000   | \$77,700   | \$87,400     | \$97,100    | \$104,900   | \$112,700  | \$120,500    | \$128,200    |
| 80% Income Level    | \$54,400   | \$62,160   | \$69,920     | \$77,680    | \$83,920    | \$90,160   | \$96,400     | \$102,560    |
| 70% Income Level    | \$47,600   | \$54,390   | \$61,180     | \$67,970    | \$73,430    | \$78,890   | \$84,350     | \$89,740     |
| 60% Income Level    | \$40,800   | \$46,620   | \$52,440     | \$58,260    | \$62,940    | \$67,620   | \$72,300     | \$76,920     |
| 55% Income Level    | \$37,400   | \$42,735   | \$48,070     | \$53,405    | \$57,695    | \$61,985   | \$66,275     | \$70,510     |
| 50% Income Level    | \$34,000   | \$38,850   | \$43,700     | \$48,550    | \$52,450    | \$56,350   | \$60,250     | \$64,100     |
| 45% Income Level    | \$30,600   | \$34,965   | \$39,330     | \$43,695    | \$47,205    | \$50,715   | \$54,225     | \$57,690     |
| 40% Income Level    | \$27,200   | \$31,080   | \$34,960     | \$38,840    | \$41,960    | \$45,080   | \$48,200     | \$51,280     |
| 35% Income Level    | \$23,800   | \$27,195   | \$30,590     | \$33,985    | \$36,715    | \$39,445   | \$42,175     | \$44,870     |
| 30% Income Level    | \$20,400   | \$23,310   | \$26,220     | \$29,130    | \$31,470    | \$33,810   | \$36,150     | \$38,460     |
| 20% Income Level    | \$13,600   | \$15,540   | \$17,480     | \$19,420    | \$20,980    | \$22,540   | \$24,100     | \$25,640     |
| <b>CONTRA COSTA</b> |            |            |              |             |             |            |              |              |
| 100% Income Level   | \$118,800  | \$135,800  | \$152,800    | \$169,700   | \$183,300   | \$196,900  | \$210,500    | \$224,100    |
| 80% Income Level    | \$95,040   | \$108,640  | \$122,240    | \$135,760   | \$146,640   | \$157,520  | \$168,400    | \$179,280    |
| 70% Income Level    | \$83,160   | \$95,060   | \$106,960    | \$118,790   | \$128,310   | \$137,830  | \$147,350    | \$156,870    |
| 60% Income Level    | \$71,280   | \$81,480   | \$91,680     | \$101,820   | \$109,980   | \$118,140  | \$126,300    | \$134,460    |
| 55% Income Level    | \$65,340   | \$74,690   | \$84,040     | \$93,335    | \$100,815   | \$108,295  | \$115,775    | \$123,255    |
| 50% Income Level    | \$59,400   | \$67,900   | \$76,400     | \$84,850    | \$91,650    | \$98,450   | \$105,250    | \$112,050    |
| 45% Income Level    | \$53,460   | \$61,110   | \$68,760     | \$76,365    | \$82,485    | \$88,605   | \$94,725     | \$100,845    |
| 40% Income Level    | \$47,520   | \$54,320   | \$61,120     | \$67,880    | \$73,320    | \$78,760   | \$84,200     | \$89,640     |
| 35% Income Level    | \$41,580   | \$47,530   | \$53,480     | \$59,395    | \$64,155    | \$68,915   | \$73,675     | \$78,435     |
| 30% Income Level    | \$35,640   | \$40,740   | \$45,840     | \$50,910    | \$54,990    | \$59,070   | \$63,150     | \$67,230     |
| 20% Income Level    | \$23,760   | \$27,160   | \$30,560     | \$33,940    | \$36,660    | \$39,380   | \$42,100     | \$44,820     |
| <b>DEL NORTE</b>    |            |            |              |             |             |            |              |              |
| 100% Income Level   | \$68,000   | \$77,700   | \$87,400     | \$97,100    | \$104,900   | \$112,700  | \$120,500    | \$128,200    |
| 80% Income Level    | \$54,400   | \$62,160   | \$69,920     | \$77,680    | \$83,920    | \$90,160   | \$96,400     | \$102,560    |
| 70% Income Level    | \$47,600   | \$54,390   | \$61,180     | \$67,970    | \$73,430    | \$78,890   | \$84,350     | \$89,740     |
| 60% Income Level    | \$40,800   | \$46,620   | \$52,440     | \$58,260    | \$62,940    | \$67,620   | \$72,300     | \$76,920     |
| 55% Income Level    | \$37,400   | \$42,735   | \$48,070     | \$53,405    | \$57,695    | \$61,985   | \$66,275     | \$70,510     |
| 50% Income Level    | \$34,000   | \$38,850   | \$43,700     | \$48,550    | \$52,450    | \$56,350   | \$60,250     | \$64,100     |
| 45% Income Level    | \$30,600   | \$34,965   | \$39,330     | \$43,695    | \$47,205    | \$50,715   | \$54,225     | \$57,690     |
| 40% Income Level    | \$27,200   | \$31,080   | \$34,960     | \$38,840    | \$41,960    | \$45,080   | \$48,200     | \$51,280     |
| 35% Income Level    | \$23,800   | \$27,195   | \$30,590     | \$33,985    | \$36,715    | \$39,445   | \$42,175     | \$44,870     |
| 30% Income Level    | \$20,400   | \$23,310   | \$26,220     | \$29,130    | \$31,470    | \$33,810   | \$36,150     | \$38,460     |
| 20% Income Level    | \$13,600   | \$15,540   | \$17,480     | \$19,420    | \$20,980    | \$22,540   | \$24,100     | \$25,640     |
| <b>EL DORADO</b>    |            |            |              |             |             |            |              |              |
| 100% Income Level   | \$92,000   | \$105,200  | \$118,300    | \$131,400   | \$142,000   | \$152,500  | \$163,000    | \$173,500    |
| 80% Income Level    | \$73,600   | \$84,160   | \$94,640     | \$105,120   | \$113,600   | \$122,000  | \$130,400    | \$138,800    |
| 70% Income Level    | \$64,400   | \$73,640   | \$82,810     | \$91,980    | \$99,400    | \$106,750  | \$114,100    | \$121,450    |
| 60% Income Level    | \$55,200   | \$63,120   | \$70,980     | \$78,840    | \$85,200    | \$91,500   | \$97,800     | \$104,100    |
| 55% Income Level    | \$50,600   | \$57,860   | \$65,065     | \$72,270    | \$78,100    | \$83,875   | \$89,650     | \$95,425     |
| 50% Income Level    | \$46,000   | \$52,600   | \$59,150     | \$65,700    | \$71,000    | \$76,250   | \$81,500     | \$86,750     |
| 45% Income Level    | \$41,400   | \$47,340   | \$53,235     | \$59,130    | \$63,900    | \$68,625   | \$73,350     | \$78,075     |
| 40% Income Level    | \$36,800   | \$42,080   | \$47,320     | \$52,560    | \$56,800    | \$61,000   | \$65,200     | \$69,400     |
| 35% Income Level    | \$32,200   | \$36,820   | \$41,405     | \$45,990    | \$49,700    | \$53,375   | \$57,050     | \$60,725     |
| 30% Income Level    | \$27,600   | \$31,560   | \$35,490     | \$39,420    | \$42,600    | \$45,750   | \$48,900     | \$52,050     |
| 20% Income Level    | \$18,400   | \$21,040   | \$23,660     | \$26,280    | \$28,400    | \$30,500   | \$32,600     | \$34,700     |
| <b>FRESNO</b>       |            |            |              |             |             |            |              |              |
| 100% Income Level   | \$68,000   | \$77,700   | \$87,400     | \$97,100    | \$104,900   | \$112,700  | \$120,500    | \$128,200    |
| 80% Income Level    | \$54,400   | \$62,160   | \$69,920     | \$77,680    | \$83,920    | \$90,160   | \$96,400     | \$102,560    |
| 70% Income Level    | \$47,600   | \$54,390   | \$61,180     | \$67,970    | \$73,430    | \$78,890   | \$84,350     | \$89,740     |
| 60% Income Level    | \$40,800   | \$46,620   | \$52,440     | \$58,260    | \$62,940    | \$67,620   | \$72,300     | \$76,920     |
| 55% Income Level    | \$37,400   | \$42,735   | \$48,070     | \$53,405    | \$57,695    | \$61,985   | \$66,275     | \$70,510     |
| 50% Income Level    | \$34,000   | \$38,850   | \$43,700     | \$48,550    | \$52,450    | \$56,350   | \$60,250     | \$64,100     |
| 45% Income Level    | \$30,600   | \$34,965   | \$39,330     | \$43,695    | \$47,205    | \$50,715   | \$54,225     | \$57,690     |
| 40% Income Level    | \$27,200   | \$31,080   | \$34,960     | \$38,840    | \$41,960    | \$45,080   | \$48,200     | \$51,280     |
| 35% Income Level    | \$23,800   | \$27,195   | \$30,590     | \$33,985    | \$36,715    | \$39,445   | \$42,175     | \$44,870     |
| 30% Income Level    | \$20,400   | \$23,310   | \$26,220     | \$29,130    | \$31,470    | \$33,810   | \$36,150     | \$38,460     |
| 20% Income Level    | \$13,600   | \$15,540   | \$17,480     | \$19,420    | \$20,980    | \$22,540   | \$24,100     | \$25,640     |

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2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| <b>County</b>     | <b>One Person</b> | <b>Two Person</b> | <b>Three Person</b> | <b>Four Person</b> | <b>Five Person</b> | <b>Six Person</b> | <b>Seven Person</b> | <b>Eight Person</b> |
|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| <b>GLENN</b>      |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level  | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level  | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level  | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level  | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level  | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level  | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level  | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level  | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level  | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level  | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>HUMBOLDT</b>   |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level  | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level  | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level  | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level  | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level  | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level  | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level  | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level  | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level  | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level  | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>IMPERIAL</b>   |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level  | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level  | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level  | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level  | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level  | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level  | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level  | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level  | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level  | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level  | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>INYO</b>       |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level  | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level  | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level  | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level  | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level  | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level  | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level  | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level  | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level  | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level  | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>KERN</b>       |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level  | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level  | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level  | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level  | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level  | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level  | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level  | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level  | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level  | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level  | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| <b>County</b>      | <b>One Person</b> | <b>Two Person</b> | <b>Three Person</b> | <b>Four Person</b> | <b>Five Person</b> | <b>Six Person</b> | <b>Seven Person</b> | <b>Eight Person</b> |
|--------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| <b>KINGS</b>       |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level  | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level   | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level   | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level   | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level   | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level   | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level   | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level   | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level   | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level   | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level   | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>LAKE</b>        |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level  | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level   | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level   | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level   | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level   | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level   | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level   | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level   | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level   | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level   | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level   | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>LASSEN</b>      |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level  | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level   | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level   | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level   | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level   | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level   | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level   | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level   | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level   | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level   | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level   | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>LOS ANGELES</b> |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level  | \$116,600         | \$133,300         | \$149,900           | \$166,600          | \$179,900          | \$193,200         | \$206,500           | \$220,000           |
| 80% Income Level   | \$93,280          | \$106,640         | \$119,920           | \$133,280          | \$143,920          | \$154,560         | \$165,200           | \$176,000           |
| 70% Income Level   | \$81,620          | \$93,310          | \$104,930           | \$116,620          | \$125,930          | \$135,240         | \$144,550           | \$154,000           |
| 60% Income Level   | \$69,960          | \$79,980          | \$89,940            | \$99,960           | \$107,940          | \$115,920         | \$123,900           | \$132,000           |
| 55% Income Level   | \$64,130          | \$73,315          | \$82,445            | \$91,630           | \$98,945           | \$106,260         | \$113,575           | \$121,000           |
| 50% Income Level   | \$58,300          | \$66,650          | \$74,950            | \$83,300           | \$89,950           | \$96,600          | \$103,250           | \$110,000           |
| 45% Income Level   | \$52,470          | \$59,985          | \$67,455            | \$74,970           | \$80,955           | \$86,940          | \$92,925            | \$99,000            |
| 40% Income Level   | \$46,640          | \$53,320          | \$59,960            | \$66,640           | \$71,960           | \$77,280          | \$82,600            | \$88,000            |
| 35% Income Level   | \$40,810          | \$46,655          | \$52,465            | \$58,310           | \$62,965           | \$67,620          | \$72,275            | \$77,000            |
| 30% Income Level   | \$34,980          | \$39,990          | \$44,970            | \$49,980           | \$53,970           | \$57,960          | \$61,950            | \$66,000            |
| 20% Income Level   | \$23,320          | \$26,660          | \$29,980            | \$33,320           | \$35,980           | \$38,640          | \$41,300            | \$44,000            |
| <b>MADERA</b>      |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level  | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level   | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level   | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level   | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level   | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level   | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level   | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level   | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level   | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level   | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level   | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| <b>County</b>     | <b>One Person</b> | <b>Two Person</b> | <b>Three Person</b> | <b>Four Person</b> | <b>Five Person</b> | <b>Six Person</b> | <b>Seven Person</b> | <b>Eight Person</b> |
|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| <b>MARIN</b>      |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$147,100         | \$168,100         | \$189,100           | \$210,100          | \$227,000          | \$243,800         | \$260,600           | \$277,400           |
| 80% Income Level  | \$117,680         | \$134,480         | \$151,280           | \$168,080          | \$181,600          | \$195,040         | \$208,480           | \$221,920           |
| 70% Income Level  | \$102,970         | \$117,670         | \$132,370           | \$147,070          | \$158,900          | \$170,660         | \$182,420           | \$194,180           |
| 60% Income Level  | \$88,260          | \$100,860         | \$113,460           | \$126,060          | \$136,200          | \$146,280         | \$156,360           | \$166,440           |
| 55% Income Level  | \$80,905          | \$92,455          | \$104,005           | \$115,555          | \$124,850          | \$134,090         | \$143,330           | \$152,570           |
| 50% Income Level  | \$73,550          | \$84,050          | \$94,550            | \$105,050          | \$113,500          | \$121,900         | \$130,300           | \$138,700           |
| 45% Income Level  | \$66,195          | \$75,645          | \$85,095            | \$94,545           | \$102,150          | \$109,710         | \$117,270           | \$124,830           |
| 40% Income Level  | \$58,840          | \$67,240          | \$75,640            | \$84,040           | \$90,800           | \$97,520          | \$104,240           | \$110,960           |
| 35% Income Level  | \$51,485          | \$58,835          | \$66,185            | \$73,535           | \$79,450           | \$85,330          | \$91,210            | \$97,090            |
| 30% Income Level  | \$44,130          | \$50,430          | \$56,730            | \$63,030           | \$68,100           | \$73,140          | \$78,180            | \$83,220            |
| 20% Income Level  | \$29,420          | \$33,620          | \$37,820            | \$42,020           | \$45,400           | \$48,760          | \$52,120            | \$55,480            |
| <b>MARIPOSA</b>   |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level  | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level  | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level  | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level  | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level  | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level  | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level  | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level  | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level  | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level  | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>MENDOCINO</b>  |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$69,900          | \$79,900          | \$89,900            | \$99,800           | \$107,800          | \$115,800         | \$123,800           | \$131,800           |
| 80% Income Level  | \$55,920          | \$63,920          | \$71,920            | \$79,840           | \$86,240           | \$92,640          | \$99,040            | \$105,440           |
| 70% Income Level  | \$48,930          | \$55,930          | \$62,930            | \$69,860           | \$75,460           | \$81,060          | \$86,660            | \$92,260            |
| 60% Income Level  | \$41,940          | \$47,940          | \$53,940            | \$59,880           | \$64,680           | \$69,480          | \$74,280            | \$79,080            |
| 55% Income Level  | \$38,445          | \$43,945          | \$49,445            | \$54,890           | \$59,290           | \$63,690          | \$68,090            | \$72,490            |
| 50% Income Level  | \$34,950          | \$39,950          | \$44,950            | \$49,900           | \$53,900           | \$57,900          | \$61,900            | \$65,900            |
| 45% Income Level  | \$31,455          | \$35,955          | \$40,455            | \$44,910           | \$48,510           | \$52,110          | \$55,710            | \$59,310            |
| 40% Income Level  | \$27,960          | \$31,960          | \$35,960            | \$39,920           | \$43,120           | \$46,320          | \$49,520            | \$52,720            |
| 35% Income Level  | \$24,465          | \$27,965          | \$31,465            | \$34,930           | \$37,730           | \$40,530          | \$43,330            | \$46,130            |
| 30% Income Level  | \$20,970          | \$23,970          | \$26,970            | \$29,940           | \$32,340           | \$34,740          | \$37,140            | \$39,540            |
| 20% Income Level  | \$13,980          | \$15,980          | \$17,980            | \$19,960           | \$21,560           | \$23,160          | \$24,760            | \$26,360            |
| <b>MERCED</b>     |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level  | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level  | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level  | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level  | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level  | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level  | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level  | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level  | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level  | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level  | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |
| <b>MODOC</b>      |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level  | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level  | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level  | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level  | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level  | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level  | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level  | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level  | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level  | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level  | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| <b>County</b>     | <b>One Person</b> | <b>Two Person</b> | <b>Three Person</b> | <b>Four Person</b> | <b>Five Person</b> | <b>Six Person</b> | <b>Seven Person</b> | <b>Eight Person</b> |
|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| <b>MONO</b>       |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$78,500          | \$89,800          | \$100,900           | \$112,300          | \$121,200          | \$130,200         | \$139,200           | \$148,100           |
| 80% Income Level  | \$62,800          | \$71,840          | \$80,720            | \$89,840           | \$96,960           | \$104,160         | \$111,360           | \$118,480           |
| 70% Income Level  | \$54,950          | \$62,860          | \$70,630            | \$78,610           | \$84,840           | \$91,140          | \$97,440            | \$103,670           |
| 60% Income Level  | \$47,100          | \$53,880          | \$60,540            | \$67,380           | \$72,720           | \$78,120          | \$83,520            | \$88,860            |
| 55% Income Level  | \$43,175          | \$49,390          | \$55,495            | \$61,765           | \$66,660           | \$71,610          | \$76,560            | \$81,455            |
| 50% Income Level  | \$39,250          | \$44,900          | \$50,450            | \$56,150           | \$60,600           | \$65,100          | \$69,600            | \$74,050            |
| 45% Income Level  | \$35,325          | \$40,410          | \$45,405            | \$50,535           | \$54,540           | \$58,590          | \$62,640            | \$66,645            |
| 40% Income Level  | \$31,400          | \$35,920          | \$40,360            | \$44,920           | \$48,480           | \$52,080          | \$55,680            | \$59,240            |
| 35% Income Level  | \$27,475          | \$31,430          | \$35,315            | \$39,305           | \$42,420           | \$45,570          | \$48,720            | \$51,835            |
| 30% Income Level  | \$23,550          | \$26,940          | \$30,270            | \$33,690           | \$36,360           | \$39,060          | \$41,760            | \$44,430            |
| 20% Income Level  | \$15,700          | \$17,960          | \$20,180            | \$22,460           | \$24,240           | \$26,040          | \$27,840            | \$29,620            |
| <b>MONTEREY</b>   |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$109,500         | \$125,200         | \$140,800           | \$156,400          | \$169,000          | \$181,500         | \$194,000           | \$206,500           |
| 80% Income Level  | \$87,600          | \$100,160         | \$112,640           | \$125,120          | \$135,200          | \$145,200         | \$155,200           | \$165,200           |
| 70% Income Level  | \$76,650          | \$87,640          | \$98,560            | \$109,480          | \$118,300          | \$127,050         | \$135,800           | \$144,550           |
| 60% Income Level  | \$65,700          | \$75,120          | \$84,480            | \$93,840           | \$101,400          | \$108,900         | \$116,400           | \$123,900           |
| 55% Income Level  | \$60,225          | \$68,860          | \$77,440            | \$86,020           | \$92,950           | \$99,825          | \$106,700           | \$113,575           |
| 50% Income Level  | \$54,750          | \$62,600          | \$70,400            | \$78,200           | \$84,500           | \$90,750          | \$97,000            | \$103,250           |
| 45% Income Level  | \$49,275          | \$56,340          | \$63,360            | \$70,380           | \$76,050           | \$81,675          | \$87,300            | \$92,925            |
| 40% Income Level  | \$43,800          | \$50,080          | \$56,320            | \$62,560           | \$67,600           | \$72,600          | \$77,600            | \$82,600            |
| 35% Income Level  | \$38,325          | \$43,820          | \$49,280            | \$54,740           | \$59,150           | \$63,525          | \$67,900            | \$72,275            |
| 30% Income Level  | \$32,850          | \$37,560          | \$42,240            | \$46,920           | \$50,700           | \$54,450          | \$58,200            | \$61,950            |
| 20% Income Level  | \$21,900          | \$25,040          | \$28,160            | \$31,280           | \$33,800           | \$36,300          | \$38,800            | \$41,300            |
| <b>NAPA</b>       |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$123,400         | \$141,000         | \$158,700           | \$176,300          | \$190,500          | \$204,600         | \$218,600           | \$232,700           |
| 80% Income Level  | \$98,720          | \$112,800         | \$126,960           | \$141,040          | \$152,400          | \$163,680         | \$174,880           | \$186,160           |
| 70% Income Level  | \$86,380          | \$98,700          | \$111,090           | \$123,410          | \$133,350          | \$143,220         | \$153,020           | \$162,890           |
| 60% Income Level  | \$74,040          | \$84,600          | \$95,220            | \$105,780          | \$114,300          | \$122,760         | \$131,160           | \$139,620           |
| 55% Income Level  | \$67,870          | \$77,550          | \$87,285            | \$96,965           | \$104,775          | \$112,530         | \$120,230           | \$127,985           |
| 50% Income Level  | \$61,700          | \$70,500          | \$79,350            | \$88,150           | \$95,250           | \$102,300         | \$109,300           | \$116,350           |
| 45% Income Level  | \$55,530          | \$63,450          | \$71,415            | \$79,335           | \$85,725           | \$92,070          | \$98,370            | \$104,715           |
| 40% Income Level  | \$49,360          | \$56,400          | \$63,480            | \$70,520           | \$76,200           | \$81,840          | \$87,440            | \$93,080            |
| 35% Income Level  | \$43,190          | \$49,350          | \$55,545            | \$61,705           | \$66,675           | \$71,610          | \$76,510            | \$81,445            |
| 30% Income Level  | \$37,020          | \$42,300          | \$47,610            | \$52,890           | \$57,150           | \$61,380          | \$65,580            | \$69,810            |
| 20% Income Level  | \$24,680          | \$28,200          | \$31,740            | \$35,260           | \$38,100           | \$40,920          | \$43,720            | \$46,540            |
| <b>NEVADA</b>     |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$87,600          | \$100,100         | \$112,600           | \$125,100          | \$135,100          | \$145,200         | \$155,200           | \$165,200           |
| 80% Income Level  | \$70,080          | \$80,080          | \$90,080            | \$100,080          | \$108,080          | \$116,160         | \$124,160           | \$132,160           |
| 70% Income Level  | \$61,320          | \$70,070          | \$78,820            | \$87,570           | \$94,570           | \$101,640         | \$108,640           | \$115,640           |
| 60% Income Level  | \$52,560          | \$60,060          | \$67,560            | \$75,060           | \$81,060           | \$87,120          | \$93,120            | \$99,120            |
| 55% Income Level  | \$48,180          | \$55,055          | \$61,930            | \$68,805           | \$74,305           | \$79,860          | \$85,360            | \$90,860            |
| 50% Income Level  | \$43,800          | \$50,050          | \$56,300            | \$62,550           | \$67,550           | \$72,600          | \$77,600            | \$82,600            |
| 45% Income Level  | \$39,420          | \$45,045          | \$50,670            | \$56,295           | \$60,795           | \$65,340          | \$69,840            | \$74,340            |
| 40% Income Level  | \$35,040          | \$40,040          | \$45,040            | \$50,040           | \$54,040           | \$58,080          | \$62,080            | \$66,080            |
| 35% Income Level  | \$30,660          | \$35,035          | \$39,410            | \$43,785           | \$47,285           | \$50,820          | \$54,320            | \$57,820            |
| 30% Income Level  | \$26,280          | \$30,030          | \$33,780            | \$37,530           | \$40,530           | \$43,560          | \$46,560            | \$49,560            |
| 20% Income Level  | \$17,520          | \$20,020          | \$22,520            | \$25,020           | \$27,020           | \$29,040          | \$31,040            | \$33,040            |
| <b>ORANGE</b>     |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$130,300         | \$148,900         | \$167,500           | \$186,100          | \$201,000          | \$215,900         | \$230,800           | \$245,700           |
| 80% Income Level  | \$104,240         | \$119,120         | \$134,000           | \$148,880          | \$160,800          | \$172,720         | \$184,640           | \$196,560           |
| 70% Income Level  | \$91,210          | \$104,230         | \$117,250           | \$130,270          | \$140,700          | \$151,130         | \$161,560           | \$171,990           |
| 60% Income Level  | \$78,180          | \$89,340          | \$100,500           | \$111,660          | \$120,600          | \$129,540         | \$138,480           | \$147,420           |
| 55% Income Level  | \$71,665          | \$81,895          | \$92,125            | \$102,355          | \$110,550          | \$118,745         | \$126,940           | \$135,135           |
| 50% Income Level  | \$65,150          | \$74,450          | \$83,750            | \$93,050           | \$100,500          | \$107,950         | \$115,400           | \$122,850           |
| 45% Income Level  | \$58,635          | \$67,005          | \$75,375            | \$83,745           | \$90,450           | \$97,155          | \$103,860           | \$110,565           |
| 40% Income Level  | \$52,120          | \$59,560          | \$67,000            | \$74,440           | \$80,400           | \$86,360          | \$92,320            | \$98,280            |
| 35% Income Level  | \$45,605          | \$52,115          | \$58,625            | \$65,135           | \$70,350           | \$75,565          | \$80,780            | \$85,995            |
| 30% Income Level  | \$39,090          | \$44,670          | \$50,250            | \$55,830           | \$60,300           | \$64,770          | \$69,240            | \$73,710            |
| 20% Income Level  | \$26,060          | \$29,780          | \$33,500            | \$37,220           | \$40,200           | \$43,180          | \$46,160            | \$49,140            |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| County            | One Person | Two Person | Three Person | Four Person | Five Person | Six Person | Seven Person | Eight Person |
|-------------------|------------|------------|--------------|-------------|-------------|------------|--------------|--------------|
| <b>PLACER</b>     |            |            |              |             |             |            |              |              |
| 100% Income Level | \$92,000   | \$105,200  | \$118,300    | \$131,400   | \$142,000   | \$152,500  | \$163,000    | \$173,500    |
| 80% Income Level  | \$73,600   | \$84,160   | \$94,640     | \$105,120   | \$113,600   | \$122,000  | \$130,400    | \$138,800    |
| 70% Income Level  | \$64,400   | \$73,640   | \$82,810     | \$91,980    | \$99,400    | \$106,750  | \$114,100    | \$121,450    |
| 60% Income Level  | \$55,200   | \$63,120   | \$70,980     | \$78,840    | \$85,200    | \$91,500   | \$97,800     | \$104,100    |
| 55% Income Level  | \$50,600   | \$57,860   | \$65,065     | \$72,270    | \$78,100    | \$83,875   | \$89,650     | \$95,425     |
| 50% Income Level  | \$46,000   | \$52,600   | \$59,150     | \$65,700    | \$71,000    | \$76,250   | \$81,500     | \$86,750     |
| 45% Income Level  | \$41,400   | \$47,340   | \$53,235     | \$59,130    | \$63,900    | \$68,625   | \$73,350     | \$78,075     |
| 40% Income Level  | \$36,800   | \$42,080   | \$47,320     | \$52,560    | \$56,800    | \$61,000   | \$65,200     | \$69,400     |
| 35% Income Level  | \$32,200   | \$36,820   | \$41,405     | \$45,990    | \$49,700    | \$53,375   | \$57,050     | \$60,725     |
| 30% Income Level  | \$27,600   | \$31,560   | \$35,490     | \$39,420    | \$42,600    | \$45,750   | \$48,900     | \$52,050     |
| 20% Income Level  | \$18,400   | \$21,040   | \$23,660     | \$26,280    | \$28,400    | \$30,500   | \$32,600     | \$34,700     |
| <b>PLUMAS</b>     |            |            |              |             |             |            |              |              |
| 100% Income Level | \$68,000   | \$77,700   | \$87,400     | \$97,100    | \$104,900   | \$112,700  | \$120,500    | \$128,200    |
| 80% Income Level  | \$54,400   | \$62,160   | \$69,920     | \$77,680    | \$83,920    | \$90,160   | \$96,400     | \$102,560    |
| 70% Income Level  | \$47,600   | \$54,390   | \$61,180     | \$67,970    | \$73,430    | \$78,890   | \$84,350     | \$89,740     |
| 60% Income Level  | \$40,800   | \$46,620   | \$52,440     | \$58,260    | \$62,940    | \$67,620   | \$72,300     | \$76,920     |
| 55% Income Level  | \$37,400   | \$42,735   | \$48,070     | \$53,405    | \$57,695    | \$61,985   | \$66,275     | \$70,510     |
| 50% Income Level  | \$34,000   | \$38,850   | \$43,700     | \$48,550    | \$52,450    | \$56,350   | \$60,250     | \$64,100     |
| 45% Income Level  | \$30,600   | \$34,965   | \$39,330     | \$43,695    | \$47,205    | \$50,715   | \$54,225     | \$57,690     |
| 40% Income Level  | \$27,200   | \$31,080   | \$34,960     | \$38,840    | \$41,960    | \$45,080   | \$48,200     | \$51,280     |
| 35% Income Level  | \$23,800   | \$27,195   | \$30,590     | \$33,985    | \$36,715    | \$39,445   | \$42,175     | \$44,870     |
| 30% Income Level  | \$20,400   | \$23,310   | \$26,220     | \$29,130    | \$31,470    | \$33,810   | \$36,150     | \$38,460     |
| 20% Income Level  | \$13,600   | \$15,540   | \$17,480     | \$19,420    | \$20,980    | \$22,540   | \$24,100     | \$25,640     |
| <b>RIVERSIDE</b>  |            |            |              |             |             |            |              |              |
| 100% Income Level | \$86,100   | \$98,400   | \$110,700    | \$123,000   | \$132,900   | \$142,700  | \$152,600    | \$162,400    |
| 80% Income Level  | \$68,880   | \$78,720   | \$88,560     | \$98,400    | \$106,320   | \$114,160  | \$122,080    | \$129,920    |
| 70% Income Level  | \$60,270   | \$68,880   | \$77,490     | \$86,100    | \$93,030    | \$99,890   | \$106,820    | \$113,680    |
| 60% Income Level  | \$51,660   | \$59,040   | \$66,420     | \$73,800    | \$79,740    | \$85,620   | \$91,560     | \$97,440     |
| 55% Income Level  | \$47,355   | \$54,120   | \$60,885     | \$67,650    | \$73,095    | \$78,485   | \$83,930     | \$89,320     |
| 50% Income Level  | \$43,050   | \$49,200   | \$55,350     | \$61,500    | \$66,450    | \$71,350   | \$76,300     | \$81,200     |
| 45% Income Level  | \$38,745   | \$44,280   | \$49,815     | \$55,350    | \$59,805    | \$64,215   | \$68,670     | \$73,080     |
| 40% Income Level  | \$34,440   | \$39,360   | \$44,280     | \$49,200    | \$53,160    | \$57,080   | \$61,040     | \$64,960     |
| 35% Income Level  | \$30,135   | \$34,440   | \$38,745     | \$43,050    | \$46,515    | \$49,945   | \$53,410     | \$56,840     |
| 30% Income Level  | \$25,830   | \$29,520   | \$33,210     | \$36,900    | \$39,870    | \$42,810   | \$45,780     | \$48,720     |
| 20% Income Level  | \$17,220   | \$19,680   | \$22,140     | \$24,600    | \$26,580    | \$28,540   | \$30,520     | \$32,480     |
| <b>SACRAMENTO</b> |            |            |              |             |             |            |              |              |
| 100% Income Level | \$92,000   | \$105,200  | \$118,300    | \$131,400   | \$142,000   | \$152,500  | \$163,000    | \$173,500    |
| 80% Income Level  | \$73,600   | \$84,160   | \$94,640     | \$105,120   | \$113,600   | \$122,000  | \$130,400    | \$138,800    |
| 70% Income Level  | \$64,400   | \$73,640   | \$82,810     | \$91,980    | \$99,400    | \$106,750  | \$114,100    | \$121,450    |
| 60% Income Level  | \$55,200   | \$63,120   | \$70,980     | \$78,840    | \$85,200    | \$91,500   | \$97,800     | \$104,100    |
| 55% Income Level  | \$50,600   | \$57,860   | \$65,065     | \$72,270    | \$78,100    | \$83,875   | \$89,650     | \$95,425     |
| 50% Income Level  | \$46,000   | \$52,600   | \$59,150     | \$65,700    | \$71,000    | \$76,250   | \$81,500     | \$86,750     |
| 45% Income Level  | \$41,400   | \$47,340   | \$53,235     | \$59,130    | \$63,900    | \$68,625   | \$73,350     | \$78,075     |
| 40% Income Level  | \$36,800   | \$42,080   | \$47,320     | \$52,560    | \$56,800    | \$61,000   | \$65,200     | \$69,400     |
| 35% Income Level  | \$32,200   | \$36,820   | \$41,405     | \$45,990    | \$49,700    | \$53,375   | \$57,050     | \$60,725     |
| 30% Income Level  | \$27,600   | \$31,560   | \$35,490     | \$39,420    | \$42,600    | \$45,750   | \$48,900     | \$52,050     |
| 20% Income Level  | \$18,400   | \$21,040   | \$23,660     | \$26,280    | \$28,400    | \$30,500   | \$32,600     | \$34,700     |
| <b>SAN BENITO</b> |            |            |              |             |             |            |              |              |
| 100% Income Level | \$102,900  | \$117,500  | \$132,300    | \$146,900   | \$158,700   | \$170,500  | \$182,200    | \$194,000    |
| 80% Income Level  | \$82,320   | \$94,000   | \$105,840    | \$117,520   | \$126,960   | \$136,400  | \$145,760    | \$155,200    |
| 70% Income Level  | \$72,030   | \$82,250   | \$92,610     | \$102,830   | \$111,090   | \$119,350  | \$127,540    | \$135,800    |
| 60% Income Level  | \$61,740   | \$70,500   | \$79,380     | \$88,140    | \$95,220    | \$102,300  | \$109,320    | \$116,400    |
| 55% Income Level  | \$56,595   | \$64,625   | \$72,765     | \$80,795    | \$87,285    | \$93,775   | \$100,210    | \$106,700    |
| 50% Income Level  | \$51,450   | \$58,750   | \$66,150     | \$73,450    | \$79,350    | \$85,250   | \$91,100     | \$97,000     |
| 45% Income Level  | \$46,305   | \$52,875   | \$59,535     | \$66,105    | \$71,415    | \$76,725   | \$81,990     | \$87,300     |
| 40% Income Level  | \$41,160   | \$47,000   | \$52,920     | \$58,760    | \$63,480    | \$68,200   | \$72,880     | \$77,600     |
| 35% Income Level  | \$36,015   | \$41,125   | \$46,305     | \$51,415    | \$55,545    | \$59,675   | \$63,770     | \$67,900     |
| 30% Income Level  | \$30,870   | \$35,250   | \$39,690     | \$44,070    | \$47,610    | \$51,150   | \$54,660     | \$58,200     |
| 20% Income Level  | \$20,580   | \$23,500   | \$26,460     | \$29,380    | \$31,740    | \$34,100   | \$36,440     | \$38,800     |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| <b>County</b>          | <b>One Person</b> | <b>Two Person</b> | <b>Three Person</b> | <b>Four Person</b> | <b>Five Person</b> | <b>Six Person</b> | <b>Seven Person</b> | <b>Eight Person</b> |
|------------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| <b>SAN BERNARDINO</b>  |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level      | \$86,100          | \$98,400          | \$110,700           | \$123,000          | \$132,900          | \$142,700         | \$152,600           | \$162,400           |
| 80% Income Level       | \$68,880          | \$78,720          | \$88,560            | \$98,400           | \$106,320          | \$114,160         | \$122,080           | \$129,920           |
| 70% Income Level       | \$60,270          | \$68,880          | \$77,490            | \$86,100           | \$93,030           | \$99,890          | \$106,820           | \$113,680           |
| 60% Income Level       | \$51,660          | \$59,040          | \$66,420            | \$73,800           | \$79,740           | \$85,620          | \$91,560            | \$97,440            |
| 55% Income Level       | \$47,355          | \$54,120          | \$60,885            | \$67,650           | \$73,095           | \$78,485          | \$83,930            | \$89,320            |
| 50% Income Level       | \$43,050          | \$49,200          | \$55,350            | \$61,500           | \$66,450           | \$71,350          | \$76,300            | \$81,200            |
| 45% Income Level       | \$38,745          | \$44,280          | \$49,815            | \$55,350           | \$59,805           | \$64,215          | \$68,670            | \$73,080            |
| 40% Income Level       | \$34,440          | \$39,360          | \$44,280            | \$49,200           | \$53,160           | \$57,080          | \$61,040            | \$64,960            |
| 35% Income Level       | \$30,135          | \$34,440          | \$38,745            | \$43,050           | \$46,515           | \$49,945          | \$53,410            | \$56,840            |
| 30% Income Level       | \$25,830          | \$29,520          | \$33,210            | \$36,900           | \$39,870           | \$42,810          | \$45,780            | \$48,720            |
| 20% Income Level       | \$17,220          | \$19,680          | \$22,140            | \$24,600           | \$26,580           | \$28,540          | \$30,520            | \$32,480            |
| <b>SAN DIEGO</b>       |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level      | \$122,500         | \$140,000         | \$157,500           | \$174,900          | \$188,900          | \$202,900         | \$216,900           | \$230,900           |
| 80% Income Level       | \$98,000          | \$112,000         | \$126,000           | \$139,920          | \$151,120          | \$162,320         | \$173,520           | \$184,720           |
| 70% Income Level       | \$85,750          | \$98,000          | \$110,250           | \$122,430          | \$132,230          | \$142,030         | \$151,830           | \$161,630           |
| 60% Income Level       | \$73,500          | \$84,000          | \$94,500            | \$104,940          | \$113,340          | \$121,740         | \$130,140           | \$138,540           |
| 55% Income Level       | \$67,375          | \$77,000          | \$86,625            | \$96,195           | \$103,895          | \$111,595         | \$119,295           | \$126,995           |
| 50% Income Level       | \$61,250          | \$70,000          | \$78,750            | \$87,450           | \$94,450           | \$101,450         | \$108,450           | \$115,450           |
| 45% Income Level       | \$55,125          | \$59,535          | \$70,875            | \$78,705           | \$85,005           | \$91,305          | \$97,605            | \$103,905           |
| 40% Income Level       | \$49,000          | \$56,000          | \$63,000            | \$69,960           | \$75,560           | \$81,160          | \$86,760            | \$92,360            |
| 35% Income Level       | \$42,875          | \$49,000          | \$55,125            | \$61,215           | \$66,115           | \$71,015          | \$75,915            | \$80,815            |
| 30% Income Level       | \$36,750          | \$42,000          | \$47,250            | \$52,470           | \$56,670           | \$60,870          | \$65,070            | \$69,270            |
| 20% Income Level       | \$24,500          | \$28,000          | \$31,500            | \$34,980           | \$37,780           | \$40,580          | \$43,380            | \$46,180            |
| <b>SAN FRANCISCO</b>   |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level      | \$147,100         | \$168,100         | \$189,100           | \$210,100          | \$227,000          | \$243,800         | \$260,600           | \$277,400           |
| 80% Income Level       | \$117,680         | \$134,480         | \$151,280           | \$168,080          | \$181,600          | \$195,040         | \$208,480           | \$221,920           |
| 70% Income Level       | \$102,970         | \$117,670         | \$132,370           | \$147,070          | \$158,900          | \$170,660         | \$182,420           | \$194,180           |
| 60% Income Level       | \$88,260          | \$100,860         | \$113,460           | \$126,060          | \$136,200          | \$146,280         | \$156,360           | \$166,440           |
| 55% Income Level       | \$80,905          | \$92,455          | \$104,005           | \$115,555          | \$124,850          | \$134,090         | \$143,330           | \$152,570           |
| 50% Income Level       | \$73,550          | \$84,050          | \$94,550            | \$105,050          | \$113,500          | \$121,900         | \$130,300           | \$138,700           |
| 45% Income Level       | \$66,195          | \$75,645          | \$85,095            | \$94,545           | \$102,150          | \$109,710         | \$117,270           | \$124,830           |
| 40% Income Level       | \$58,840          | \$67,240          | \$75,640            | \$84,040           | \$90,800           | \$97,520          | \$104,240           | \$110,960           |
| 35% Income Level       | \$51,485          | \$58,835          | \$66,185            | \$73,535           | \$79,450           | \$85,330          | \$91,210            | \$97,090            |
| 30% Income Level       | \$44,130          | \$50,430          | \$56,730            | \$63,030           | \$68,100           | \$73,140          | \$78,180            | \$83,220            |
| 20% Income Level       | \$29,420          | \$33,620          | \$37,820            | \$42,020           | \$45,400           | \$48,760          | \$52,120            | \$55,480            |
| <b>SAN JOAQUIN</b>     |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level      | \$75,700          | \$86,500          | \$97,300            | \$108,100          | \$116,800          | \$125,400         | \$134,100           | \$142,700           |
| 80% Income Level       | \$60,560          | \$69,200          | \$77,840            | \$86,480           | \$93,440           | \$100,320         | \$107,280           | \$114,160           |
| 70% Income Level       | \$52,990          | \$60,550          | \$68,110            | \$75,670           | \$81,760           | \$87,780          | \$93,870            | \$99,890            |
| 60% Income Level       | \$45,420          | \$51,900          | \$58,380            | \$64,860           | \$70,080           | \$75,240          | \$80,460            | \$85,620            |
| 55% Income Level       | \$41,635          | \$47,575          | \$53,515            | \$59,455           | \$64,240           | \$68,970          | \$73,755            | \$78,485            |
| 50% Income Level       | \$37,850          | \$43,250          | \$48,650            | \$54,050           | \$58,400           | \$62,700          | \$67,050            | \$71,350            |
| 45% Income Level       | \$34,065          | \$38,925          | \$43,785            | \$48,645           | \$52,560           | \$56,430          | \$60,345            | \$64,215            |
| 40% Income Level       | \$30,280          | \$34,600          | \$38,920            | \$43,240           | \$46,720           | \$50,160          | \$53,640            | \$57,080            |
| 35% Income Level       | \$26,495          | \$30,275          | \$34,055            | \$37,835           | \$40,880           | \$43,890          | \$46,935            | \$49,945            |
| 30% Income Level       | \$22,710          | \$25,950          | \$29,190            | \$32,430           | \$35,040           | \$37,620          | \$40,230            | \$42,810            |
| 20% Income Level       | \$15,140          | \$17,300          | \$19,460            | \$21,620           | \$23,360           | \$25,080          | \$26,820            | \$28,540            |
| <b>SAN LUIS OBISPO</b> |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level      | \$107,000         | \$122,300         | \$136,000           | \$152,900          | \$165,100          | \$177,400         | \$189,600           | \$201,800           |
| 80% Income Level       | \$85,600          | \$97,840          | \$108,800           | \$122,320          | \$132,080          | \$141,920         | \$151,680           | \$161,440           |
| 70% Income Level       | \$74,900          | \$85,610          | \$95,200            | \$107,030          | \$115,570          | \$124,180         | \$132,720           | \$141,260           |
| 60% Income Level       | \$64,200          | \$73,380          | \$81,600            | \$91,740           | \$99,060           | \$106,440         | \$113,760           | \$121,080           |
| 55% Income Level       | \$58,850          | \$67,265          | \$74,800            | \$84,095           | \$90,805           | \$97,570          | \$104,280           | \$110,990           |
| 50% Income Level       | \$53,500          | \$61,150          | \$68,000            | \$76,450           | \$82,550           | \$88,700          | \$94,800            | \$100,900           |
| 45% Income Level       | \$48,150          | \$55,035          | \$61,200            | \$68,805           | \$74,295           | \$79,830          | \$85,320            | \$90,810            |
| 40% Income Level       | \$42,800          | \$48,920          | \$54,400            | \$61,160           | \$66,040           | \$70,960          | \$75,840            | \$80,720            |
| 35% Income Level       | \$37,450          | \$42,805          | \$47,600            | \$53,515           | \$57,785           | \$62,090          | \$66,360            | \$70,630            |
| 30% Income Level       | \$32,100          | \$36,690          | \$40,800            | \$45,870           | \$49,530           | \$53,220          | \$56,880            | \$60,540            |
| 20% Income Level       | \$21,400          | \$24,460          | \$27,200            | \$30,580           | \$33,020           | \$35,480          | \$37,920            | \$40,360            |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| <b>County</b>        | <b>One Person</b> | <b>Two Person</b> | <b>Three Person</b> | <b>Four Person</b> | <b>Five Person</b> | <b>Six Person</b> | <b>Seven Person</b> | <b>Eight Person</b> |
|----------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| <b>SAN MATEO</b>     |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level    | \$147,100         | \$168,100         | \$189,100           | \$210,100          | \$227,000          | \$243,800         | \$260,600           | \$277,400           |
| 80% Income Level     | \$117,680         | \$134,480         | \$151,280           | \$168,080          | \$181,600          | \$195,040         | \$208,480           | \$221,920           |
| 70% Income Level     | \$102,970         | \$117,670         | \$132,370           | \$147,070          | \$158,900          | \$170,660         | \$182,420           | \$194,180           |
| 60% Income Level     | \$88,260          | \$100,860         | \$113,460           | \$126,060          | \$136,200          | \$146,280         | \$156,360           | \$166,440           |
| 55% Income Level     | \$80,905          | \$92,455          | \$104,005           | \$115,555          | \$124,850          | \$134,090         | \$143,330           | \$152,570           |
| 50% Income Level     | \$73,550          | \$84,050          | \$94,550            | \$105,050          | \$113,500          | \$121,900         | \$130,300           | \$138,700           |
| 45% Income Level     | \$66,195          | \$75,645          | \$85,095            | \$94,545           | \$102,150          | \$109,710         | \$117,270           | \$124,830           |
| 40% Income Level     | \$58,840          | \$67,240          | \$75,640            | \$84,040           | \$90,800           | \$97,520          | \$104,240           | \$110,960           |
| 35% Income Level     | \$51,485          | \$58,835          | \$66,185            | \$73,535           | \$79,450           | \$85,330          | \$91,210            | \$97,090            |
| 30% Income Level     | \$44,130          | \$50,430          | \$56,730            | \$63,030           | \$68,100           | \$73,140          | \$78,180            | \$83,220            |
| 20% Income Level     | \$29,420          | \$33,620          | \$37,820            | \$42,020           | \$45,400           | \$48,760          | \$52,120            | \$55,480            |
| <b>SANTA BARBARA</b> |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level    | \$127,500         | \$145,700         | \$163,900           | \$182,100          | \$196,700          | \$211,300         | \$225,900           | \$240,400           |
| 80% Income Level     | \$102,000         | \$116,560         | \$131,120           | \$145,680          | \$157,360          | \$169,040         | \$180,720           | \$192,320           |
| 70% Income Level     | \$89,250          | \$101,990         | \$114,730           | \$127,470          | \$137,690          | \$147,910         | \$158,130           | \$168,280           |
| 60% Income Level     | \$76,500          | \$87,420          | \$98,340            | \$109,260          | \$118,020          | \$126,780         | \$135,540           | \$144,240           |
| 55% Income Level     | \$70,125          | \$80,135          | \$90,145            | \$100,155          | \$108,185          | \$116,215         | \$124,245           | \$132,220           |
| 50% Income Level     | \$63,750          | \$72,850          | \$81,950            | \$91,050           | \$98,350           | \$105,650         | \$112,950           | \$120,200           |
| 45% Income Level     | \$57,375          | \$65,565          | \$73,755            | \$81,945           | \$88,515           | \$95,085          | \$101,655           | \$108,180           |
| 40% Income Level     | \$51,000          | \$58,280          | \$65,560            | \$72,840           | \$78,680           | \$84,520          | \$90,360            | \$96,160            |
| 35% Income Level     | \$44,625          | \$50,995          | \$57,365            | \$63,735           | \$68,845           | \$73,955          | \$79,065            | \$84,140            |
| 30% Income Level     | \$38,250          | \$43,710          | \$49,170            | \$54,630           | \$59,010           | \$63,390          | \$67,770            | \$72,120            |
| 20% Income Level     | \$25,500          | \$29,140          | \$32,780            | \$36,420           | \$39,340           | \$42,260          | \$45,180            | \$48,080            |
| <b>SANTA CLARA</b>   |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level    | \$143,900         | \$164,400         | \$185,000           | \$205,500          | \$222,000          | \$238,400         | \$254,900           | \$271,300           |
| 80% Income Level     | \$115,120         | \$131,520         | \$148,000           | \$164,400          | \$177,600          | \$190,720         | \$203,920           | \$217,040           |
| 70% Income Level     | \$100,730         | \$115,080         | \$129,500           | \$143,850          | \$155,400          | \$166,880         | \$178,430           | \$189,910           |
| 60% Income Level     | \$86,340          | \$98,640          | \$111,000           | \$123,300          | \$133,200          | \$143,040         | \$152,940           | \$162,780           |
| 55% Income Level     | \$79,145          | \$90,420          | \$101,750           | \$113,025          | \$122,100          | \$131,120         | \$140,195           | \$149,215           |
| 50% Income Level     | \$71,950          | \$82,200          | \$92,500            | \$102,750          | \$111,000          | \$119,200         | \$127,450           | \$135,650           |
| 45% Income Level     | \$64,755          | \$73,980          | \$83,250            | \$92,475           | \$99,900           | \$107,280         | \$114,705           | \$122,085           |
| 40% Income Level     | \$57,560          | \$65,760          | \$74,000            | \$82,200           | \$88,800           | \$95,360          | \$101,960           | \$108,520           |
| 35% Income Level     | \$50,365          | \$57,540          | \$64,750            | \$71,925           | \$77,700           | \$83,440          | \$89,215            | \$94,955            |
| 30% Income Level     | \$43,170          | \$49,320          | \$55,500            | \$61,650           | \$66,600           | \$71,520          | \$76,470            | \$81,390            |
| 20% Income Level     | \$28,780          | \$32,880          | \$37,000            | \$41,100           | \$44,400           | \$47,680          | \$50,980            | \$54,260            |
| <b>SANTA CRUZ</b>    |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level    | \$152,300         | \$174,000         | \$195,800           | \$217,500          | \$234,900          | \$252,300         | \$269,700           | \$287,100           |
| 80% Income Level     | \$121,840         | \$139,200         | \$156,640           | \$174,000          | \$187,920          | \$201,840         | \$215,760           | \$229,680           |
| 70% Income Level     | \$106,610         | \$121,800         | \$137,060           | \$152,250          | \$164,430          | \$176,610         | \$188,790           | \$200,970           |
| 60% Income Level     | \$91,380          | \$104,400         | \$117,480           | \$130,500          | \$140,940          | \$151,380         | \$161,820           | \$172,260           |
| 55% Income Level     | \$83,765          | \$95,700          | \$107,690           | \$119,625          | \$129,195          | \$138,765         | \$148,335           | \$157,905           |
| 50% Income Level     | \$76,150          | \$87,000          | \$97,900            | \$108,750          | \$117,450          | \$126,150         | \$134,850           | \$143,550           |
| 45% Income Level     | \$68,535          | \$78,300          | \$88,110            | \$97,875           | \$105,705          | \$113,535         | \$121,365           | \$129,195           |
| 40% Income Level     | \$60,920          | \$69,600          | \$78,320            | \$87,000           | \$93,960           | \$100,920         | \$107,880           | \$114,840           |
| 35% Income Level     | \$53,305          | \$60,900          | \$68,530            | \$76,125           | \$82,215           | \$88,305          | \$94,395            | \$100,485           |
| 30% Income Level     | \$45,690          | \$52,200          | \$58,740            | \$65,250           | \$70,470           | \$75,690          | \$80,910            | \$86,130            |
| 20% Income Level     | \$30,460          | \$34,800          | \$39,160            | \$43,500           | \$46,980           | \$50,460          | \$53,940            | \$57,420            |
| <b>SHASTA</b>        |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level    | \$68,000          | \$77,700          | \$87,400            | \$97,100           | \$104,900          | \$112,700         | \$120,500           | \$128,200           |
| 80% Income Level     | \$54,400          | \$62,160          | \$69,920            | \$77,680           | \$83,920           | \$90,160          | \$96,400            | \$102,560           |
| 70% Income Level     | \$47,600          | \$54,390          | \$61,180            | \$67,970           | \$73,430           | \$78,890          | \$84,350            | \$89,740            |
| 60% Income Level     | \$40,800          | \$46,620          | \$52,440            | \$58,260           | \$62,940           | \$67,620          | \$72,300            | \$76,920            |
| 55% Income Level     | \$37,400          | \$42,735          | \$48,070            | \$53,405           | \$57,695           | \$61,985          | \$66,275            | \$70,510            |
| 50% Income Level     | \$34,000          | \$38,850          | \$43,700            | \$48,550           | \$52,450           | \$56,350          | \$60,250            | \$64,100            |
| 45% Income Level     | \$30,600          | \$34,965          | \$39,330            | \$43,695           | \$47,205           | \$50,715          | \$54,225            | \$57,690            |
| 40% Income Level     | \$27,200          | \$31,080          | \$34,960            | \$38,840           | \$41,960           | \$45,080          | \$48,200            | \$51,280            |
| 35% Income Level     | \$23,800          | \$27,195          | \$30,590            | \$33,985           | \$36,715           | \$39,445          | \$42,175            | \$44,870            |
| 30% Income Level     | \$20,400          | \$23,310          | \$26,220            | \$29,130           | \$31,470           | \$33,810          | \$36,150            | \$38,460            |
| 20% Income Level     | \$13,600          | \$15,540          | \$17,480            | \$19,420           | \$20,980           | \$22,540          | \$24,100            | \$25,640            |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| County            | One Person | Two Person | Three Person | Four Person | Five Person | Six Person | Seven Person | Eight Person |
|-------------------|------------|------------|--------------|-------------|-------------|------------|--------------|--------------|
| <b>SIERRA</b>     |            |            |              |             |             |            |              |              |
| 100% Income Level | \$68,000   | \$77,700   | \$87,400     | \$97,100    | \$104,900   | \$112,700  | \$120,500    | \$128,200    |
| 80% Income Level  | \$54,400   | \$62,160   | \$69,920     | \$77,680    | \$83,920    | \$90,160   | \$96,400     | \$102,560    |
| 70% Income Level  | \$47,600   | \$54,390   | \$61,180     | \$67,970    | \$73,430    | \$78,890   | \$84,350     | \$89,740     |
| 60% Income Level  | \$40,800   | \$46,620   | \$52,440     | \$58,260    | \$62,940    | \$67,620   | \$72,300     | \$76,920     |
| 55% Income Level  | \$37,400   | \$42,735   | \$48,070     | \$53,405    | \$57,695    | \$61,985   | \$66,275     | \$70,510     |
| 50% Income Level  | \$34,000   | \$38,850   | \$43,700     | \$48,550    | \$52,450    | \$56,350   | \$60,250     | \$64,100     |
| 45% Income Level  | \$30,600   | \$34,965   | \$39,330     | \$43,695    | \$47,205    | \$50,715   | \$54,225     | \$57,690     |
| 40% Income Level  | \$27,200   | \$31,080   | \$34,960     | \$38,840    | \$41,960    | \$45,080   | \$48,200     | \$51,280     |
| 35% Income Level  | \$23,800   | \$27,195   | \$30,590     | \$33,985    | \$36,715    | \$39,445   | \$42,175     | \$44,870     |
| 30% Income Level  | \$20,400   | \$23,310   | \$26,220     | \$29,130    | \$31,470    | \$33,810   | \$36,150     | \$38,460     |
| 20% Income Level  | \$13,600   | \$15,540   | \$17,480     | \$19,420    | \$20,980    | \$22,540   | \$24,100     | \$25,640     |
| <b>SISKIYOU</b>   |            |            |              |             |             |            |              |              |
| 100% Income Level | \$68,000   | \$77,700   | \$87,400     | \$97,100    | \$104,900   | \$112,700  | \$120,500    | \$128,200    |
| 80% Income Level  | \$54,400   | \$62,160   | \$69,920     | \$77,680    | \$83,920    | \$90,160   | \$96,400     | \$102,560    |
| 70% Income Level  | \$47,600   | \$54,390   | \$61,180     | \$67,970    | \$73,430    | \$78,890   | \$84,350     | \$89,740     |
| 60% Income Level  | \$40,800   | \$46,620   | \$52,440     | \$58,260    | \$62,940    | \$67,620   | \$72,300     | \$76,920     |
| 55% Income Level  | \$37,400   | \$42,735   | \$48,070     | \$53,405    | \$57,695    | \$61,985   | \$66,275     | \$70,510     |
| 50% Income Level  | \$34,000   | \$38,850   | \$43,700     | \$48,550    | \$52,450    | \$56,350   | \$60,250     | \$64,100     |
| 45% Income Level  | \$30,600   | \$34,965   | \$39,330     | \$43,695    | \$47,205    | \$50,715   | \$54,225     | \$57,690     |
| 40% Income Level  | \$27,200   | \$31,080   | \$34,960     | \$38,840    | \$41,960    | \$45,080   | \$48,200     | \$51,280     |
| 35% Income Level  | \$23,800   | \$27,195   | \$30,590     | \$33,985    | \$36,715    | \$39,445   | \$42,175     | \$44,870     |
| 30% Income Level  | \$20,400   | \$23,310   | \$26,220     | \$29,130    | \$31,470    | \$33,810   | \$36,150     | \$38,460     |
| 20% Income Level  | \$13,600   | \$15,540   | \$17,480     | \$19,420    | \$20,980    | \$22,540   | \$24,100     | \$25,640     |
| <b>SOLANO</b>     |            |            |              |             |             |            |              |              |
| 100% Income Level | \$91,500   | \$104,500  | \$117,600    | \$130,600   | \$141,100   | \$151,500  | \$162,000    | \$172,400    |
| 80% Income Level  | \$73,200   | \$83,600   | \$94,080     | \$104,480   | \$112,880   | \$121,200  | \$129,600    | \$137,920    |
| 70% Income Level  | \$64,050   | \$73,150   | \$82,320     | \$91,420    | \$98,770    | \$106,050  | \$113,400    | \$120,680    |
| 60% Income Level  | \$54,900   | \$62,700   | \$70,560     | \$78,360    | \$84,660    | \$90,900   | \$97,200     | \$103,440    |
| 55% Income Level  | \$50,325   | \$57,475   | \$64,680     | \$71,830    | \$77,605    | \$83,325   | \$89,100     | \$94,820     |
| 50% Income Level  | \$45,750   | \$52,250   | \$58,800     | \$65,300    | \$70,550    | \$75,750   | \$81,000     | \$86,200     |
| 45% Income Level  | \$41,175   | \$47,025   | \$52,920     | \$58,770    | \$63,495    | \$68,175   | \$72,900     | \$77,580     |
| 40% Income Level  | \$36,600   | \$41,800   | \$47,040     | \$52,240    | \$56,440    | \$60,600   | \$64,800     | \$68,960     |
| 35% Income Level  | \$32,025   | \$36,575   | \$41,160     | \$45,710    | \$49,385    | \$53,025   | \$56,700     | \$60,340     |
| 30% Income Level  | \$27,450   | \$31,350   | \$35,280     | \$39,180    | \$42,330    | \$45,450   | \$48,600     | \$51,720     |
| 20% Income Level  | \$18,300   | \$20,900   | \$23,520     | \$26,120    | \$28,220    | \$30,300   | \$32,400     | \$34,480     |
| <b>SONOMA</b>     |            |            |              |             |             |            |              |              |
| 100% Income Level | \$115,400  | \$131,900  | \$148,400    | \$164,800   | \$178,000   | \$191,200  | \$204,400    | \$217,600    |
| 80% Income Level  | \$92,320   | \$105,520  | \$118,720    | \$131,840   | \$142,400   | \$152,960  | \$163,520    | \$174,080    |
| 70% Income Level  | \$80,780   | \$92,330   | \$103,880    | \$115,360   | \$124,600   | \$133,840  | \$143,080    | \$152,320    |
| 60% Income Level  | \$69,240   | \$79,140   | \$89,040     | \$98,880    | \$106,800   | \$114,720  | \$122,640    | \$130,560    |
| 55% Income Level  | \$63,470   | \$72,545   | \$81,620     | \$90,640    | \$97,900    | \$105,160  | \$112,420    | \$119,680    |
| 50% Income Level  | \$57,700   | \$65,950   | \$74,200     | \$82,400    | \$89,000    | \$95,600   | \$102,200    | \$108,800    |
| 45% Income Level  | \$51,930   | \$59,355   | \$66,780     | \$74,160    | \$80,100    | \$86,040   | \$91,980     | \$97,920     |
| 40% Income Level  | \$46,160   | \$52,760   | \$59,360     | \$65,920    | \$71,200    | \$76,480   | \$81,760     | \$87,040     |
| 35% Income Level  | \$40,390   | \$46,165   | \$51,940     | \$57,680    | \$62,300    | \$66,920   | \$71,540     | \$76,160     |
| 30% Income Level  | \$34,620   | \$39,570   | \$44,520     | \$49,440    | \$53,400    | \$57,360   | \$61,320     | \$65,280     |
| 20% Income Level  | \$23,080   | \$26,380   | \$29,680     | \$32,960    | \$35,600    | \$38,240   | \$40,880     | \$43,520     |
| <b>STANISLAUS</b> |            |            |              |             |             |            |              |              |
| 100% Income Level | \$71,800   | \$82,000   | \$92,300     | \$102,500   | \$110,700   | \$118,900  | \$127,100    | \$135,300    |
| 80% Income Level  | \$57,440   | \$65,600   | \$73,840     | \$82,000    | \$88,560    | \$95,120   | \$101,680    | \$108,240    |
| 70% Income Level  | \$50,260   | \$57,400   | \$64,610     | \$71,750    | \$77,490    | \$83,230   | \$88,970     | \$94,710     |
| 60% Income Level  | \$43,080   | \$49,200   | \$55,380     | \$61,500    | \$66,420    | \$71,340   | \$76,260     | \$81,180     |
| 55% Income Level  | \$39,490   | \$45,100   | \$50,765     | \$56,375    | \$60,885    | \$65,395   | \$69,905     | \$74,415     |
| 50% Income Level  | \$35,900   | \$41,000   | \$46,150     | \$51,250    | \$55,350    | \$59,450   | \$63,550     | \$67,650     |
| 45% Income Level  | \$32,310   | \$36,900   | \$41,535     | \$46,125    | \$49,815    | \$53,505   | \$57,195     | \$60,885     |
| 40% Income Level  | \$28,720   | \$32,800   | \$36,920     | \$41,000    | \$44,280    | \$47,560   | \$50,840     | \$54,120     |
| 35% Income Level  | \$25,130   | \$28,700   | \$32,305     | \$35,875    | \$38,745    | \$41,615   | \$44,485     | \$47,355     |
| 30% Income Level  | \$21,540   | \$24,600   | \$27,690     | \$30,750    | \$33,210    | \$35,670   | \$38,130     | \$40,590     |
| 20% Income Level  | \$14,360   | \$16,400   | \$18,460     | \$20,500    | \$22,140    | \$23,780   | \$25,420     | \$27,060     |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| County            | One Person | Two Person | Three Person | Four Person | Five Person | Six Person | Seven Person | Eight Person |
|-------------------|------------|------------|--------------|-------------|-------------|------------|--------------|--------------|
| <b>SUTTER</b>     |            |            |              |             |             |            |              |              |
| 100% Income Level | \$71,400   | \$81,600   | \$91,800     | \$101,900   | \$110,100   | \$118,300  | \$126,400    | \$134,600    |
| 80% Income Level  | \$57,120   | \$65,280   | \$73,440     | \$81,520    | \$88,080    | \$94,640   | \$101,120    | \$107,680    |
| 70% Income Level  | \$49,980   | \$57,120   | \$64,260     | \$71,330    | \$77,070    | \$82,810   | \$88,480     | \$94,220     |
| 60% Income Level  | \$42,840   | \$48,960   | \$55,080     | \$61,140    | \$66,060    | \$70,980   | \$75,840     | \$80,760     |
| 55% Income Level  | \$39,270   | \$44,880   | \$50,490     | \$56,045    | \$60,555    | \$65,065   | \$69,520     | \$74,030     |
| 50% Income Level  | \$35,700   | \$40,800   | \$45,900     | \$50,950    | \$55,050    | \$59,150   | \$63,200     | \$67,300     |
| 45% Income Level  | \$32,130   | \$36,720   | \$41,310     | \$45,855    | \$49,545    | \$53,235   | \$56,880     | \$60,570     |
| 40% Income Level  | \$28,560   | \$32,640   | \$36,720     | \$40,760    | \$44,040    | \$47,320   | \$50,560     | \$53,840     |
| 35% Income Level  | \$24,990   | \$28,560   | \$32,130     | \$35,665    | \$38,535    | \$41,405   | \$44,240     | \$47,110     |
| 30% Income Level  | \$21,420   | \$24,480   | \$27,540     | \$30,570    | \$33,030    | \$35,490   | \$37,920     | \$40,380     |
| 20% Income Level  | \$14,280   | \$16,320   | \$18,360     | \$20,380    | \$22,020    | \$23,660   | \$25,280     | \$26,920     |
| <b>TEHAMA</b>     |            |            |              |             |             |            |              |              |
| 100% Income Level | \$68,000   | \$77,700   | \$87,400     | \$97,100    | \$104,900   | \$112,700  | \$120,500    | \$128,200    |
| 80% Income Level  | \$54,400   | \$62,160   | \$69,920     | \$77,680    | \$83,920    | \$90,160   | \$96,400     | \$102,560    |
| 70% Income Level  | \$47,600   | \$54,390   | \$61,180     | \$67,970    | \$73,430    | \$78,890   | \$84,350     | \$89,740     |
| 60% Income Level  | \$40,800   | \$46,620   | \$52,440     | \$58,260    | \$62,940    | \$67,620   | \$72,300     | \$76,920     |
| 55% Income Level  | \$37,400   | \$42,735   | \$48,070     | \$53,405    | \$57,695    | \$61,985   | \$66,275     | \$70,510     |
| 50% Income Level  | \$34,000   | \$38,850   | \$43,700     | \$48,550    | \$52,450    | \$56,350   | \$60,250     | \$64,100     |
| 45% Income Level  | \$30,600   | \$34,965   | \$39,330     | \$43,695    | \$47,205    | \$50,715   | \$54,225     | \$57,690     |
| 40% Income Level  | \$27,200   | \$31,080   | \$34,960     | \$38,840    | \$41,960    | \$45,080   | \$48,200     | \$51,280     |
| 35% Income Level  | \$23,800   | \$27,195   | \$30,590     | \$33,985    | \$36,715    | \$39,445   | \$42,175     | \$44,870     |
| 30% Income Level  | \$20,400   | \$23,310   | \$26,220     | \$29,130    | \$31,470    | \$33,810   | \$36,150     | \$38,460     |
| 20% Income Level  | \$13,600   | \$15,540   | \$17,480     | \$19,420    | \$20,980    | \$22,540   | \$24,100     | \$25,640     |
| <b>TRINITY</b>    |            |            |              |             |             |            |              |              |
| 100% Income Level | \$68,000   | \$77,700   | \$87,400     | \$97,100    | \$104,900   | \$112,700  | \$120,500    | \$128,200    |
| 80% Income Level  | \$54,400   | \$62,160   | \$69,920     | \$77,680    | \$83,920    | \$90,160   | \$96,400     | \$102,560    |
| 70% Income Level  | \$47,600   | \$54,390   | \$61,180     | \$67,970    | \$73,430    | \$78,890   | \$84,350     | \$89,740     |
| 60% Income Level  | \$40,800   | \$46,620   | \$52,440     | \$58,260    | \$62,940    | \$67,620   | \$72,300     | \$76,920     |
| 55% Income Level  | \$37,400   | \$42,735   | \$48,070     | \$53,405    | \$57,695    | \$61,985   | \$66,275     | \$70,510     |
| 50% Income Level  | \$34,000   | \$38,850   | \$43,700     | \$48,550    | \$52,450    | \$56,350   | \$60,250     | \$64,100     |
| 45% Income Level  | \$30,600   | \$34,965   | \$39,330     | \$43,695    | \$47,205    | \$50,715   | \$54,225     | \$57,690     |
| 40% Income Level  | \$27,200   | \$31,080   | \$34,960     | \$38,840    | \$41,960    | \$45,080   | \$48,200     | \$51,280     |
| 35% Income Level  | \$23,800   | \$27,195   | \$30,590     | \$33,985    | \$36,715    | \$39,445   | \$42,175     | \$44,870     |
| 30% Income Level  | \$20,400   | \$23,310   | \$26,220     | \$29,130    | \$31,470    | \$33,810   | \$36,150     | \$38,460     |
| 20% Income Level  | \$13,600   | \$15,540   | \$17,480     | \$19,420    | \$20,980    | \$22,540   | \$24,100     | \$25,640     |
| <b>TULARE</b>     |            |            |              |             |             |            |              |              |
| 100% Income Level | \$68,000   | \$77,700   | \$87,400     | \$97,100    | \$104,900   | \$112,700  | \$120,500    | \$128,200    |
| 80% Income Level  | \$54,400   | \$62,160   | \$69,920     | \$77,680    | \$83,920    | \$90,160   | \$96,400     | \$102,560    |
| 70% Income Level  | \$47,600   | \$54,390   | \$61,180     | \$67,970    | \$73,430    | \$78,890   | \$84,350     | \$89,740     |
| 60% Income Level  | \$40,800   | \$46,620   | \$52,440     | \$58,260    | \$62,940    | \$67,620   | \$72,300     | \$76,920     |
| 55% Income Level  | \$37,400   | \$42,735   | \$48,070     | \$53,405    | \$57,695    | \$61,985   | \$66,275     | \$70,510     |
| 50% Income Level  | \$34,000   | \$38,850   | \$43,700     | \$48,550    | \$52,450    | \$56,350   | \$60,250     | \$64,100     |
| 45% Income Level  | \$30,600   | \$34,965   | \$39,330     | \$43,695    | \$47,205    | \$50,715   | \$54,225     | \$57,690     |
| 40% Income Level  | \$27,200   | \$31,080   | \$34,960     | \$38,840    | \$41,960    | \$45,080   | \$48,200     | \$51,280     |
| 35% Income Level  | \$23,800   | \$27,195   | \$30,590     | \$33,985    | \$36,715    | \$39,445   | \$42,175     | \$44,870     |
| 30% Income Level  | \$20,400   | \$23,310   | \$26,220     | \$29,130    | \$31,470    | \$33,810   | \$36,150     | \$38,460     |
| 20% Income Level  | \$13,600   | \$15,540   | \$17,480     | \$19,420    | \$20,980    | \$22,540   | \$24,100     | \$25,640     |
| <b>TUOLUMNE</b>   |            |            |              |             |             |            |              |              |
| 100% Income Level | \$71,600   | \$81,800   | \$92,000     | \$102,200   | \$110,400   | \$118,600  | \$126,800    | \$135,000    |
| 80% Income Level  | \$57,280   | \$65,440   | \$73,600     | \$81,760    | \$88,320    | \$94,880   | \$101,440    | \$108,000    |
| 70% Income Level  | \$50,120   | \$57,260   | \$64,400     | \$71,540    | \$77,280    | \$83,020   | \$88,760     | \$94,500     |
| 60% Income Level  | \$42,960   | \$49,080   | \$55,200     | \$61,320    | \$66,240    | \$71,160   | \$76,080     | \$81,000     |
| 55% Income Level  | \$39,380   | \$44,990   | \$50,600     | \$56,210    | \$60,720    | \$65,230   | \$69,740     | \$74,250     |
| 50% Income Level  | \$35,800   | \$40,900   | \$46,000     | \$51,100    | \$55,200    | \$59,300   | \$63,400     | \$67,500     |
| 45% Income Level  | \$32,220   | \$36,810   | \$41,400     | \$45,990    | \$49,680    | \$53,370   | \$57,060     | \$60,750     |
| 40% Income Level  | \$28,640   | \$32,720   | \$36,800     | \$40,880    | \$44,160    | \$47,440   | \$50,720     | \$54,000     |
| 35% Income Level  | \$25,060   | \$28,630   | \$32,200     | \$35,770    | \$38,640    | \$41,510   | \$44,380     | \$47,250     |
| 30% Income Level  | \$21,480   | \$24,540   | \$27,600     | \$30,660    | \$33,120    | \$35,580   | \$38,040     | \$40,500     |
| 20% Income Level  | \$14,320   | \$16,360   | \$18,400     | \$20,440    | \$22,080    | \$23,720   | \$25,360     | \$27,000     |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE  
2026**

**Maximum Income Levels**  
*For Projects that Place in Service on or after May 1, 2026*

| <b>County</b>     | <b>One Person</b> | <b>Two Person</b> | <b>Three Person</b> | <b>Four Person</b> | <b>Five Person</b> | <b>Six Person</b> | <b>Seven Person</b> | <b>Eight Person</b> |
|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| <b>VENTURA</b>    |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$109,900         | \$125,600         | \$141,300           | \$157,000          | \$169,600          | \$182,200         | \$194,700           | \$207,300           |
| 80% Income Level  | \$87,920          | \$100,480         | \$113,040           | \$125,600          | \$135,680          | \$145,760         | \$155,760           | \$165,840           |
| 70% Income Level  | \$76,930          | \$87,920          | \$98,910            | \$109,900          | \$118,720          | \$127,540         | \$136,290           | \$145,110           |
| 60% Income Level  | \$65,940          | \$75,360          | \$84,780            | \$94,200           | \$101,760          | \$109,320         | \$116,820           | \$124,380           |
| 55% Income Level  | \$60,445          | \$69,080          | \$77,715            | \$86,350           | \$93,280           | \$100,210         | \$107,085           | \$114,015           |
| 50% Income Level  | \$54,950          | \$62,800          | \$70,650            | \$78,500           | \$84,800           | \$91,100          | \$97,350            | \$103,650           |
| 45% Income Level  | \$49,455          | \$56,520          | \$63,585            | \$70,650           | \$76,320           | \$81,990          | \$87,615            | \$93,285            |
| 40% Income Level  | \$43,960          | \$50,240          | \$56,520            | \$62,800           | \$67,840           | \$72,880          | \$77,880            | \$82,920            |
| 35% Income Level  | \$38,465          | \$43,960          | \$49,455            | \$54,950           | \$59,360           | \$63,770          | \$68,145            | \$72,555            |
| 30% Income Level  | \$32,970          | \$37,680          | \$42,390            | \$47,100           | \$50,880           | \$54,660          | \$58,410            | \$62,190            |
| 20% Income Level  | \$21,980          | \$25,120          | \$28,260            | \$31,400           | \$33,920           | \$36,440          | \$38,940            | \$41,460            |
| <b>YOLO</b>       |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$90,200          | \$103,700         | \$116,700           | \$129,600          | \$140,000          | \$150,400         | \$160,800           | \$171,100           |
| 80% Income Level  | \$72,160          | \$82,960          | \$93,360            | \$103,680          | \$112,000          | \$120,320         | \$128,640           | \$136,880           |
| 70% Income Level  | \$63,140          | \$72,590          | \$81,690            | \$90,720           | \$98,000           | \$105,280         | \$112,560           | \$119,770           |
| 60% Income Level  | \$54,120          | \$62,220          | \$70,020            | \$77,760           | \$84,000           | \$90,240          | \$96,480            | \$102,660           |
| 55% Income Level  | \$49,610          | \$57,035          | \$64,185            | \$71,280           | \$77,000           | \$82,720          | \$88,440            | \$94,105            |
| 50% Income Level  | \$45,100          | \$51,850          | \$58,350            | \$64,800           | \$70,000           | \$75,200          | \$80,400            | \$85,550            |
| 45% Income Level  | \$40,590          | \$46,665          | \$52,515            | \$58,320           | \$63,000           | \$67,680          | \$72,360            | \$76,995            |
| 40% Income Level  | \$36,080          | \$41,480          | \$46,680            | \$51,840           | \$56,000           | \$60,160          | \$64,320            | \$68,440            |
| 35% Income Level  | \$31,570          | \$36,295          | \$40,845            | \$45,360           | \$49,000           | \$52,640          | \$56,280            | \$59,885            |
| 30% Income Level  | \$27,060          | \$31,110          | \$35,010            | \$38,880           | \$42,000           | \$45,120          | \$48,240            | \$51,330            |
| 20% Income Level  | \$18,040          | \$20,740          | \$23,340            | \$25,920           | \$28,000           | \$30,080          | \$32,160            | \$34,220            |
| <b>YUBA</b>       |                   |                   |                     |                    |                    |                   |                     |                     |
| 100% Income Level | \$71,400          | \$81,600          | \$91,800            | \$101,900          | \$110,100          | \$118,300         | \$126,400           | \$134,600           |
| 80% Income Level  | \$57,120          | \$65,280          | \$73,440            | \$81,520           | \$88,080           | \$94,640          | \$101,120           | \$107,680           |
| 70% Income Level  | \$49,980          | \$57,120          | \$64,260            | \$71,330           | \$77,070           | \$82,810          | \$88,480            | \$94,220            |
| 60% Income Level  | \$42,840          | \$48,960          | \$55,080            | \$61,140           | \$66,060           | \$70,980          | \$75,840            | \$80,760            |
| 55% Income Level  | \$39,270          | \$44,880          | \$50,490            | \$56,045           | \$60,555           | \$65,065          | \$69,520            | \$74,030            |
| 50% Income Level  | \$35,700          | \$40,800          | \$45,900            | \$50,950           | \$55,050           | \$59,150          | \$63,200            | \$67,300            |
| 45% Income Level  | \$32,130          | \$36,720          | \$41,310            | \$45,855           | \$49,545           | \$53,235          | \$56,880            | \$60,570            |
| 40% Income Level  | \$28,560          | \$32,640          | \$36,720            | \$40,760           | \$44,040           | \$47,320          | \$50,560            | \$53,840            |
| 35% Income Level  | \$24,990          | \$28,560          | \$32,130            | \$35,665           | \$38,535           | \$41,405          | \$44,240            | \$47,110            |
| 30% Income Level  | \$21,420          | \$24,480          | \$27,540            | \$30,570           | \$33,030           | \$35,490          | \$37,920            | \$40,380            |
| 20% Income Level  | \$14,280          | \$16,320          | \$18,360            | \$20,380           | \$22,020           | \$23,660          | \$25,280            | \$26,920            |

Income Levels are based on those issued by HUD on May 1, 2026.  
<http://www.huduser.org/portal/datasets/il.html>