

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

Maximum Income Levels
For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
ALAMEDA								
100% Income Level	\$118,800	\$135,800	\$152,800	\$169,700	\$183,300	\$196,900	\$210,500	\$224,100
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
ALPINE								
100% Income Level	\$87,400	\$99,900	\$112,400	\$124,800	\$134,800	\$144,800	\$154,800	\$164,800
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
AMADOR								
100% Income Level	\$77,400	\$88,400	\$99,500	\$110,500	\$119,400	\$128,200	\$137,100	\$145,900
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
BUTTE								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
CALAVERAS								
100% Income Level	\$71,900	\$82,100	\$92,400	\$102,600	\$110,900	\$119,100	\$127,300	\$135,500
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
COLUSA								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

Maximum Income Levels
For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
CONTRA COSTA								
100% Income Level	\$118,800	\$135,800	\$152,800	\$169,700	\$183,300	\$196,900	\$210,500	\$224,100
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
DEL NORTE								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
EL DORADO								
100% Income Level	\$92,000	\$105,200	\$118,300	\$131,400	\$142,000	\$152,500	\$163,000	\$173,500
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
FRESNO								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
GLENN								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
HUMBOLDT								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

Maximum Income Levels
For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
IMPERIAL								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
INYO								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
KERN								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
KINGS								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
LAKE								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
LASSEN								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

**Maximum Income Levels
For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits**

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
LOS ANGELES								
100% Income Level	\$116,600	\$133,300	\$149,900	\$166,600	\$179,900	\$193,200	\$206,500	\$220,000
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
MADERA								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
MARIN - HERA Special								
100% Income Level	\$168,600	\$192,700	\$216,800	\$240,800	\$260,100	\$279,400	\$298,600	\$317,900
60% Income Level	\$101,160	\$115,620	\$130,080	\$144,480	\$156,060	\$167,640	\$179,160	\$190,740
55% Income Level	\$92,730	\$105,985	\$119,240	\$132,440	\$143,055	\$153,670	\$164,230	\$174,845
50% Income Level	\$84,300	\$96,350	\$108,400	\$120,400	\$130,050	\$139,700	\$149,300	\$158,950
45% Income Level	\$75,870	\$86,715	\$97,560	\$108,360	\$117,045	\$125,730	\$134,370	\$143,055
40% Income Level	\$67,440	\$77,080	\$86,720	\$96,320	\$104,040	\$111,760	\$119,440	\$127,160
35% Income Level	\$59,010	\$67,445	\$75,880	\$84,280	\$91,035	\$97,790	\$104,510	\$111,265
30% Income Level	\$50,580	\$57,810	\$65,040	\$72,240	\$78,030	\$83,820	\$89,580	\$95,370
MARIPOSA								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
MENDOCINO								
100% Income Level	\$69,900	\$79,900	\$89,900	\$99,800	\$107,800	\$115,800	\$123,800	\$131,800
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
MERCED								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

Maximum Income Levels
*For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits*

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
MODOC								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
MONO								
100% Income Level	\$78,500	\$89,800	\$100,900	\$112,300	\$121,200	\$130,200	\$139,200	\$148,100
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
MONTEREY								
100% Income Level	\$109,500	\$125,200	\$140,800	\$156,400	\$169,000	\$181,500	\$194,000	\$206,500
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
NAPA								
100% Income Level	\$123,400	\$141,000	\$158,700	\$176,300	\$190,500	\$204,600	\$218,600	\$232,700
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
NEVADA - HERA Special								
100% Income Level	\$99,000	\$113,100	\$127,200	\$141,300	\$152,700	\$164,000	\$175,300	\$186,600
60% Income Level	\$59,400	\$67,860	\$76,320	\$84,780	\$91,620	\$98,400	\$105,180	\$111,960
55% Income Level	\$54,450	\$62,205	\$69,960	\$77,715	\$83,985	\$90,200	\$96,415	\$102,630
50% Income Level	\$49,500	\$56,550	\$63,600	\$70,650	\$76,350	\$82,000	\$87,650	\$93,300
45% Income Level	\$44,550	\$50,895	\$57,240	\$63,585	\$68,715	\$73,800	\$78,885	\$83,970
40% Income Level	\$39,600	\$45,240	\$50,880	\$56,520	\$61,080	\$65,600	\$70,120	\$74,640
35% Income Level	\$34,650	\$39,585	\$44,520	\$49,455	\$53,445	\$57,400	\$61,355	\$65,310
30% Income Level	\$29,700	\$33,930	\$38,160	\$42,390	\$45,810	\$49,200	\$52,590	\$55,980
ORANGE								
100% Income Level	\$130,300	\$148,900	\$167,500	\$186,100	\$201,000	\$215,900	\$230,800	\$245,700
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

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

**Maximum Income Levels
For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits**

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
PLACER								
100% Income Level	\$92,000	\$105,200	\$118,300	\$131,400	\$142,000	\$152,500	\$163,000	\$173,500
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
PLUMAS								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
RIVERSIDE								
100% Income Level	\$86,100	\$98,400	\$110,700	\$123,000	\$132,900	\$142,700	\$152,600	\$162,400
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
SACRAMENTO								
100% Income Level	\$92,000	\$105,200	\$118,300	\$131,400	\$142,000	\$152,500	\$163,000	\$173,500
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
SAN BENITO								
100% Income Level	\$102,900	\$117,500	\$132,300	\$146,900	\$158,700	\$170,500	\$182,200	\$194,000
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
SAN BERNARDINO								
100% Income Level	\$86,100	\$98,400	\$110,700	\$123,000	\$132,900	\$142,700	\$152,600	\$162,400
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

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

**Maximum Income Levels
For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits**

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
SAN DIEGO								
100% Income Level	\$122,500	\$140,000	\$157,500	\$174,900	\$188,900	\$202,900	\$216,900	\$230,900
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	\$63,000	\$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
SAN FRANCISCO - HERA Special								
100% Income Level	\$168,600	\$192,700	\$216,800	\$240,800	\$260,100	\$279,400	\$298,600	\$317,900
60% Income Level	\$101,160	\$115,620	\$130,080	\$144,480	\$156,060	\$167,640	\$179,160	\$190,740
55% Income Level	\$92,730	\$105,985	\$119,240	\$132,440	\$143,055	\$153,670	\$164,230	\$174,845
50% Income Level	\$84,300	\$96,350	\$108,400	\$120,400	\$130,050	\$139,700	\$149,300	\$158,950
45% Income Level	\$75,870	\$86,715	\$97,560	\$108,360	\$117,045	\$125,730	\$134,370	\$143,055
40% Income Level	\$67,440	\$77,080	\$86,720	\$96,320	\$104,040	\$111,760	\$119,440	\$127,160
35% Income Level	\$59,010	\$67,445	\$75,880	\$84,280	\$91,035	\$97,790	\$104,510	\$111,265
30% Income Level	\$50,580	\$57,810	\$65,040	\$72,240	\$78,030	\$83,820	\$89,580	\$95,370
SAN JOAQUIN								
100% Income Level	\$75,700	\$86,500	\$97,300	\$108,100	\$116,800	\$125,400	\$134,100	\$142,700
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
SAN LUIS OBISPO								
100% Income Level	\$107,000	\$122,300	\$136,000	\$152,900	\$165,100	\$177,400	\$189,600	\$201,800
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
SAN MATEO - HERA Special								
100% Income Level	\$168,600	\$192,700	\$216,800	\$240,800	\$260,100	\$279,400	\$298,600	\$317,900
60% Income Level	\$101,160	\$115,620	\$130,080	\$144,480	\$156,060	\$167,640	\$179,160	\$190,740
55% Income Level	\$92,730	\$105,985	\$119,240	\$132,440	\$143,055	\$153,670	\$164,230	\$174,845
50% Income Level	\$84,300	\$96,350	\$108,400	\$120,400	\$130,050	\$139,700	\$149,300	\$158,950
45% Income Level	\$75,870	\$86,715	\$97,560	\$108,360	\$117,045	\$125,730	\$134,370	\$143,055
40% Income Level	\$67,440	\$77,080	\$86,720	\$96,320	\$104,040	\$111,760	\$119,440	\$127,160
35% Income Level	\$59,010	\$67,445	\$75,880	\$84,280	\$91,035	\$97,790	\$104,510	\$111,265
30% Income Level	\$50,580	\$57,810	\$65,040	\$72,240	\$78,030	\$83,820	\$89,580	\$95,370
SANTA BARBARA								
100% Income Level	\$127,500	\$145,700	\$163,900	\$182,100	\$196,700	\$211,300	\$225,900	\$240,400
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

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

**Maximum Income Levels
For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits**

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
SANTA CLARA - HERA Special								
100% Income Level	\$156,100	\$178,400	\$200,700	\$222,900	\$240,800	\$258,600	\$276,400	\$294,300
60% Income Level	\$93,660	\$107,040	\$120,420	\$133,740	\$144,480	\$155,160	\$165,840	\$176,580
55% Income Level	\$85,855	\$98,120	\$110,385	\$122,595	\$132,440	\$142,230	\$152,020	\$161,865
50% Income Level	\$78,050	\$89,200	\$100,350	\$111,450	\$120,400	\$129,300	\$138,200	\$147,150
45% Income Level	\$70,245	\$80,280	\$90,315	\$100,305	\$108,360	\$116,370	\$124,380	\$132,435
40% Income Level	\$62,440	\$71,360	\$80,280	\$89,160	\$96,320	\$103,440	\$110,560	\$117,720
35% Income Level	\$54,635	\$62,440	\$70,245	\$78,015	\$84,280	\$90,510	\$96,740	\$103,005
30% Income Level	\$46,830	\$53,520	\$60,210	\$66,870	\$72,240	\$77,580	\$82,920	\$88,290
SANTA CRUZ								
100% Income Level	\$152,300	\$174,000	\$195,800	\$217,500	\$234,900	\$252,300	\$269,700	\$287,100
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
SHASTA								
100% Income Level	\$68,100	\$77,800	\$87,600	\$97,300	\$105,100	\$112,900	\$120,700	\$128,500
60% Income Level	\$40,860	\$46,680	\$52,560	\$58,380	\$63,060	\$67,740	\$72,420	\$77,100
55% Income Level	\$37,455	\$42,790	\$48,180	\$53,515	\$57,805	\$62,095	\$66,385	\$70,675
50% Income Level	\$34,050	\$38,900	\$43,800	\$48,650	\$52,550	\$56,450	\$60,350	\$64,250
45% Income Level	\$30,645	\$35,010	\$39,420	\$43,785	\$47,295	\$50,805	\$54,315	\$57,825
40% Income Level	\$27,240	\$31,120	\$35,040	\$38,920	\$42,040	\$45,160	\$48,280	\$51,400
35% Income Level	\$23,835	\$27,230	\$30,660	\$34,055	\$36,785	\$39,515	\$42,245	\$44,975
30% Income Level	\$20,430	\$23,340	\$26,280	\$29,190	\$31,530	\$33,870	\$36,210	\$38,550
SIERRA								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
SISKIYOU								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
SOLANO - HERA Special								
100% Income Level	\$96,200	\$110,000	\$123,700	\$137,400	\$148,400	\$159,400	\$170,400	\$181,400
60% Income Level	\$57,720	\$66,000	\$74,220	\$82,440	\$89,040	\$95,640	\$102,240	\$108,840
55% Income Level	\$52,910	\$60,500	\$68,035	\$75,570	\$81,620	\$87,670	\$93,720	\$99,770
50% Income Level	\$48,100	\$55,000	\$61,850	\$68,700	\$74,200	\$79,700	\$85,200	\$90,700
45% Income Level	\$43,290	\$49,500	\$55,665	\$61,830	\$66,780	\$71,730	\$76,680	\$81,630
40% Income Level	\$38,480	\$44,000	\$49,480	\$54,960	\$59,360	\$63,760	\$68,160	\$72,560
35% Income Level	\$33,670	\$38,500	\$43,295	\$48,090	\$51,940	\$55,790	\$59,640	\$63,490
30% Income Level	\$28,860	\$33,000	\$37,110	\$41,220	\$44,520	\$47,820	\$51,120	\$54,420

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

Maximum Income Levels
For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
SONOMA								
100% Income Level	\$115,400	\$131,900	\$148,400	\$164,800	\$178,000	\$191,200	\$204,400	\$217,600
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
STANISLAUS								
100% Income Level	\$71,800	\$82,000	\$92,300	\$102,500	\$110,700	\$118,900	\$127,100	\$135,300
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
SUTTER								
100% Income Level	\$71,400	\$81,600	\$91,800	\$101,900	\$110,100	\$118,300	\$126,400	\$134,600
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
TEHAMA								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
TRINITY								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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
TULARE								
100% Income Level	\$68,000	\$77,700	\$87,400	\$97,100	\$104,900	\$112,700	\$120,500	\$128,200
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

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

Maximum Income Levels
For Projects Placed in Service on or before 12/31/2008
Including HERA Special Limits

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
TUOLUMNE								
100% Income Level	\$71,600	\$81,800	\$92,000	\$102,200	\$110,400	\$118,600	\$126,800	\$135,000
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
VENTURA								
100% Income Level	\$109,900	\$125,600	\$141,300	\$157,000	\$169,600	\$182,200	\$194,700	\$207,300
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
YOLO								
100% Income Level	\$90,800	\$103,700	\$116,700	\$129,600	\$140,000	\$150,400	\$160,800	\$171,100
60% Income Level	\$54,480	\$62,220	\$70,020	\$77,760	\$84,000	\$90,240	\$96,480	\$102,660
55% Income Level	\$49,940	\$57,035	\$64,185	\$71,280	\$77,000	\$82,720	\$88,440	\$94,105
50% Income Level	\$45,400	\$51,850	\$58,350	\$64,800	\$70,000	\$75,200	\$80,400	\$85,550
45% Income Level	\$40,860	\$46,665	\$52,515	\$58,320	\$63,000	\$67,680	\$72,360	\$76,995
40% Income Level	\$36,320	\$41,480	\$46,680	\$51,840	\$56,000	\$60,160	\$64,320	\$68,440
35% Income Level	\$31,780	\$36,295	\$40,845	\$45,360	\$49,000	\$52,640	\$56,280	\$59,885
30% Income Level	\$27,240	\$31,110	\$35,010	\$38,880	\$42,000	\$45,120	\$48,240	\$51,330
YUBA								
100% Income Level	\$71,400	\$81,600	\$91,800	\$101,900	\$110,100	\$118,300	\$126,400	\$134,600
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

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