



2021 Fee Scaling

Frequently Asked Questions & Answers (FAQs)

1. What are the criteria for fee scaling?

Any active status attorney who can demonstrate **total gross 2020 annual individual income from all sources of less than \$60,478.35** may qualify for a *25 percent reduction* in their annual license fee.

The State Bar may conduct a random audit of scaling applications during the billing year and applicants may be required to submit tax forms and other proof of financial condition.

2. How do I determine my total gross annual individual income?

Calculate your total gross annual individual income for 2020 using your W-2's, 1099's, and any other source of gross income that would be included in your federal tax return. You may refer to Total Income on Line 7b of your 1040 to determine if you are eligible. For example, if you use Schedule C to calculate profit or loss from your business, then the gross income amount on line 7 would be included in your total gross annual individual income.

3. Could my spouse's income affect my eligibility for fee scaling?

It depends. Do not include your spouse's wages and salary in the calculation of your total gross annual individual income. However, you must include 50 percent of any joint income (interest, dividends, business income, rent and royalties, for example) when determining your total gross annual individual income. If filing jointly, during an audit you will be required to provide all supporting documents including W-2's of spouses.

4. What proof will I need to provide if requested by the State Bar?

The State Bar of California does randomly audit the fee scaling program and if selected you will be required to provide the prior year 1040 tax return to support your declaration. If your documents don't support the deduction in fees, you will be responsible for the full fee plus a late fee of \$100.

5. Can I qualify for fee scaling if I'm on inactive status for part of 2021?

You must be on active status as of February 1, 2021 to qualify for fee scaling.

6. What is the deadline for scaling?

Payment and scaling declaration must be received by the State Bar of California no later than February 1, 2021, to qualify under the fee scaling criteria.

7. Do I need to sign a fee scaling declaration?

The fee scaling declaration is included online for attorneys in [My State Bar Profile](#).

If you have any additional questions, please email AttorneyRegulation@calbar.ca.gov.