

## OREGON PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO 2010

YEAR	FILING STATUS	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6	Bracket 7
1930 -1932	Tax Rate	1.0%	2.0%	3.0%	4.0%	5.0%		
	Single and Separate	< 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	> 4,000		
	Joint and Head-of-Household	< 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	> 8,000		
1933 - 1938	Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
	Single and Separate	< 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000	
	Joint and Head-of-Household	< 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000	
1939 - 1946	Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
	Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	> 4,000	
	Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	> 8,000	
1947 - 1954	Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%
	Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
	Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
1955 - 1956	Tax Rate	2.90%	4.35%	5.80%	7.50%	8.70%	10.15%	11.60%
	Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
	Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
1957 - 1968	Tax Rate	3.0%	4.0%	5.0%	6.0%	7.0%	9.0%	9.5%
	Single and Separate	< 500	500 - 1,000	1,000 - 1,500	1,500 - 2,000	2,000 - 4,000	4,000 - 8,000	> 8,000
	Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 8,000	8,000 - 16,000	> 16,000
1969 - 1981	Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%
	Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
	Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
1982 - 1984	Tax Rate	4.2%	5.3%	6.5%	7.6%	8.7%	9.8%	10.8%
	Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
	Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
1985 - 1986	Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%
	Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
	Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
1985 - 1986	Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%
	Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
	Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
1987 - 1992	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,000	2,000 - 5,000	> 5,000				
	Joint and Head-of-Household	< 4,000	4,000 - 10,000	> 10,000				
1993*	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,050	2,050 - 5,150	> 5,150				
	Joint and Head-of-Household	< 4,100	4,100 - 10,300	> 10,300				
1994	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,100	2,100 - 5,250	> 5,250				
	Joint and Head-of-Household	< 4,200	4,200 - 10,500	> 10,500				
1995	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,150	2,150 - 5,400	> 5,400				
	Joint and Head-of-Household	< 4,300	4,300 - 10,800	> 10,800				
1996	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,200	2,200 - 5,550	> 5,550				
	Joint and Head-of-Household	< 4,400	4,400 - 11,100	> 11,100				
1997	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,250	2,250 - 5,700	> 5,700				
	Joint and Head-of-Household	< 4,500	4,500 - 11,400	> 11,400				
1998	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,300	2,300 - 5,800	> 5,800				
	Joint and Head-of-Household	< 4,600	4,600 - 11,600	> 11,600				
1999	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,350	2,350 - 5,900	> 5,900				
	Joint and Head-of-Household	< 4,700	4,700 - 11,800	> 11,800				
2000	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,450	2,450 - 6,100	> 6,100				
	Joint and Head-of-Household	< 4,900	4,900 - 12,200	> 12,200				
2001	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,500	2,500 - 6,300	> 6,300				
	Joint and Head-of-Household	< 5,000	5,000 - 12,600	> 12,600				
2002**	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,500	2,500 - 6,250	> 6,250				
	Joint and Head-of-Household	< 5,000	5,000 - 12,500	> 12,500				

\* Since 1993 the tax brackets have been indexed for inflation.

\*\* In 2002, the inflation index changed from the Portland CPI to the U.S. city average CPI.

YEAR	FILING STATUS	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6	Bracket 7
2003	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,550	2,550 - 6,350	> 6,350				
	Joint and Head-of-Household	< 5,100	5,100 - 12,700	> 12,700				
2004	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,600	2,600 - 6,500	> 6,500				
	Joint and Head-of-Household	< 5,200	5,200 - 13,000	> 13,000				
2005	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,650	2,650 - 6,650	> 6,650				
	Joint and Head-of-Household	< 5,300	5,300 - 13,300	> 13,300				
2006	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,750	2,750 - 6,850	> 6,850				
	Joint and Head-of-Household	< 5,500	5,500 - 13,700	> 13,700				
2007	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,850	2,850 - 7,150	> 7,150				
	Joint and Head-of-Household	< 5,700	5,700 - 14,300	> 14,300				
2008	Tax Rate	5.0%	7.0%	9.0%				
	Single and Separate	< 2,900	2,900 - 7,300	> 7,300				
	Joint and Head-of-Household	< 5,800	5,800 - 14,600	> 14,600				
2009	Tax Rate	5.0%	7.0%	9.0%	10.8%	11.0%		
	Single and Separate	< 3,050	3,050 - 7,600	7,600-125,000	125,000-250,000	> 250,000		
	Joint and Head-of-Household	< 6,100	6,100 - 15,200	15,200-250,000	250,000-500,000	> 500,000		
2010	Tax Rate	5.0%	7.0%	9.0%	10.8%	11.0%		
	Single and Separate	< 3,050	3,050 - 7,650	7,650-125,000	125,000-250,000	> 250,000		
	Joint and Head-of-Household	< 6,100	6,100 - 15,300	15,300-250,000	250,000-500,000	> 500,000		

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