

	Worker's Annual Salary (Gross)*	Worker's Hourly Rate	Weekly Gross @ 40 Hours per Week	Federal Effective Tax Rate (2024)	Oregon Effective Tax Rate (2024)	FICA Taxes	Total Effective Tax Rate	Weekly Take-home	Rate per Week for Full Temporary Disability	Difference
Worker 1 (Single)	\$28,496	\$13.70	\$548.00	5.04%	6.42%	7.65%	19.11%	\$ 443.30	\$365.35	\$ 77.95
Worker 2 (Married; 2 kids)**				0.00%	4.97%		12.62%	\$ 478.85		\$ 113.50
Worker 2 (Single)	\$29,120	\$14.00	\$560.00	5.19%	6.43%		19.27%	\$ 452.09	\$373.35	\$ 78.74
Worker 2 (Married; 2 kids)**				0.00%	5.04%		12.69%	\$ 488.93		\$ 115.58
Worker 3 (Single)	\$37,440	\$18.00	\$720.00	6.70%	6.71%		21.06%	\$ 568.37	\$480.02	\$ 88.35
Worker 3 (Married; 2 kids)**				2.20%	5.67%		15.52%	\$ 608.23		\$ 128.21
Worker 4 (Single)	\$58,240	\$28.00	\$1,120.00	8.59%	7.07%		23.31%	\$ 858.92	\$746.70	\$ 112.22
Worker 4 (Married; 2 kids)**				5.19%	6.37%		19.20%	\$ 904.92		\$ 158.22
State Average (Single)	\$69,503	\$33.28	\$1,331.48	10.26%	7.07%		24.98%	\$ 998.84	\$887.69	\$ 111.15
State Average (Married; 2 kids)**				6.29%	6.67%		20.62%	\$ 1,056.99		\$ 169.30
Worker 5 (Single)	\$83,200	\$40.00	\$1,600.00	12.19%	7.23%		27.07%	\$ 1,166.81	\$1,066.72	\$ 100.09
Worker 5 (Married; 2 kids)**				7.23%	7.02%		21.90%	\$ 1,249.65		\$ 182.93

*\*Illustrative workers' Gross Annual Salaries calculated as Weekly Gross (40 hours) multiplied by 52 weeks.  
In practice, a worker's weekly and annual wages can vary greatly due to fluctuations in hours actually worked,  
inclusion of overtime, shift differentials, or other types of pay.*

*\*\*calculated as sole provider*

	Worker's Annual Salary (Gross)*	Federal Tax (Effective Rate)	Oregon Tax (Effective Rate)	FICA	Total Effective Tax Rate
Worker 1 (Single)	\$28,496	5.04%	6.42%	7.65%	19.11%
Worker 2 (Married; 2 kids)**		0.00%	4.97%		12.62%
Worker 2 (Single)	\$29,120	5.19%	6.43%		19.27%
Worker 2 (Married; 2 kids)**		0.00%	5.04%		12.69%
Worker 3 (Single)	\$37,440	6.70%	6.71%		21.06%
Worker 3 (Married; 2 kids)**		2.20%	5.67%		15.52%
Worker 4 (Single)	\$58,240	8.59%	7.07%		23.31%
Worker 4 (Married; 2 kids)**		5.19%	6.37%		19.20%
SAWW (Single)	\$69,503	10.26%	7.07%		24.98%
SAWW (Married; 2 kids)**		6.29%	6.67%		20.62%
Worker 5 (Single)	\$83,200	12.19%	7.23%		27.07%
Worker 5 (Married; 2 kids)**		7.23%	7.02%		21.90%

Unweighted Effective Tax Rates				
	Federal Tax (Effective Rate)	Oregon Tax (Effective Rate)	FICA	Total Effective Tax Rate
Single	8.00%	6.82%	7.65%	21.96%
Married (2 kids)	3.48%	5.96%	7.65%	16.39%
Total	5.74%	6.39%	7.65%	19.78%

Gross Income	Standard Deduction (Fed)	Taxable Income	Fed Tax (2024 Brackets)	Fed Effective Rate (Tax/Gross Income)
\$ 28,496	\$ 14,600	\$ 13,896	\$ 1,436	5.04%
\$ 28,496	\$ 29,200	\$ -	\$ -	0.00%
\$ 29,120	\$ 14,600	\$ 14,520	\$ 1,510	5.19%
\$ 29,120	\$ 29,200	\$ -	\$ -	0.00%
\$ 37,440	\$ 14,600	\$ 22,840	\$ 2,509	6.70%
\$ 37,440	\$ 29,200	\$ 8,240	\$ 824	2.20%
\$ 58,240	\$ 14,600	\$ 43,640	\$ 5,005	8.59%
\$ 58,240	\$ 29,200	\$ 29,040	\$ 3,021	5.19%
\$ 69,503	\$ 14,600	\$ 54,903	\$ 7,132	10.26%
\$ 69,503	\$ 29,200	\$ 40,303	\$ 4,372	6.29%
\$ 83,200	\$ 14,600	\$ 68,600	\$ 10,145	12.19%
\$ 83,200	\$ 29,200	\$ 54,000	\$ 6,016	7.23%

Social Security Tax	Medicare Tax	FICA Taxes
0.06%	1.45%	7.65%

OR Income (Gross-Fed Tax*)	Standard Deduction (OR)	Taxable Income	OR Tax (OR-40 Tax Tables)	OR Effective Rate (Tax/Gross Income)
\$ 27,060	\$ 2,745	\$ 24,315	\$ 1,829	6.42%
\$ 28,496	\$ 5,495	\$ 23,001	\$ 1,416	4.97%
\$ 27,610	\$ 2,745	\$ 24,865	\$ 1,873	6.43%
\$ 29,120	\$ 5,495	\$ 23,625	\$ 1,468	5.04%
\$ 34,931	\$ 2,745	\$ 32,186	\$ 2,512	6.71%
\$ 36,616	\$ 5,495	\$ 31,121	\$ 2,124	5.67%
\$ 53,235	\$ 2,745	\$ 50,490	\$ 4,116	7.07%
\$ 55,219	\$ 5,495	\$ 49,724	\$ 3,708	6.37%
\$ 62,371	\$ 2,745	\$ 59,626	\$ 4,915	7.07%
\$ 65,378	\$ 5,495	\$ 59,883	\$ 4,639	6.67%
\$ 74,950	\$ 2,745	\$ 72,205	\$ 6,016	7.23%
\$ 79,075	\$ 5,495	\$ 73,580	\$ 5,837	7.02%

\*up to maximum subtraction limit (see info)

Oregon		
Oregon Standard Deduction: 2,745 Single; 5,495 Married		
Oregon Taxable income (line 19): Gross - Federal* - Standard Deduction		
*Fed Subtraction Limits:8250 Single; 4125 Married		
Oregon Taxes from OR-40 Tax Tables		
Federal		
Federal Standard Deduction: 14,600 Single; 29,200 Married		
2024 tax brackets		
Tax rate	Single filers	Married couples filing jointly
	10% \$11,600 or less	\$23,200 or less
	12% \$11,601 to \$47,150	\$23,201 to \$94,300
	22% \$47,151 to \$100,525	\$94,301 to \$201,050
	24% \$100,526 to \$191,950	\$201,051 to \$383,900
	32% \$191,951 to \$243,725	\$383,901 to \$487,450
	35% \$243,726 to \$609,350	\$487,451 to \$731,200
	37% \$609,351 or more	\$731,201 or more
FICA		
FICA - 7.65%; Social Security-6.2%; Medicare-1.45%		