

Oregon Tax and Temporary Disability Payout Scenarios 2024 and 1971

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2024 to 1971 Example Workers

	2024 Annual Salary (Gross)	2024 Weekly Gross @ 40 Hours per Week	2024 Hourly Wage	1971 Annual Salary (Gross)	1971 Weekly Gross @ 40 Hours per Week	1971 Hourly Wage
1971 Oregon Minimum Wage	\$20,148	\$387.46	\$9.69	\$2,600	\$50.00	\$1.25
Worker 1; 2024 Oregon Minimum Wage	\$28,496	\$548.00	\$13.70	\$3,677	\$70.71	\$1.77
Worker 2	\$29,120	\$560.00	\$14.00	\$3,758	\$72.27	\$1.81
Worker 3	\$37,440	\$720.00	\$18.00	\$4,831	\$92.90	\$2.32
Worker 4	\$58,240	\$1,120.00	\$28.00	\$7,516	\$144.54	\$3.61
Oregon State Average*	\$69,503	\$1,331.20	\$33.28	\$7,124	\$137.00	\$3.43
Worker 5	\$83,200	\$1,600.00	\$40.00	\$10,737	\$206.48	\$5.16

Example workers set to match information previously provided to MLAC 2/20/2025.

Salaries adjusted for inflation at annual level using [bls.gov](https://www.bls.gov/inflation-calculator/) CPI inflation calculator.

**State average salaries unadjusted from reference year*

Wage amounts in the table were set at 40 hours worked per week for illustration purposes. In practice, a worker's weekly wage for a given hourly rate can vary greatly due to fluctuations in hours actually worked and the inclusion of overtime, shift differentials, or other types of pay.

2024 Tax Info

2024 Basic Tax Information		
Federal		
Federal Standard Deduction: \$14,600 Single; \$29,200 Married		
No personal exemptions in from 2018-2025 (Tax Cuts and Job Act)		
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
Oregon		
Oregon Standard Deduction: \$2,745 Single; \$5,495 Married		
Oregon Taxable income (line 19): Gross - Federal Taxes* - Oregon Standard Deduction		
*Fed Subtraction Limits: \$8,250 Single up to \$125k; \$8,250 Married Jointly up to \$250k		
**Personal Exemptions applied as non-refundable credits. \$249/person		
Oregon Taxes Brackets from OR-40 Tax Tables (https://www.oregon.gov/dor/programs/individuals/Documents/2024%20tax%20tables.pdf)		
FICA		
FICA - 7.65%; Social Security - 6.2%; Medicare - 1.45%		Max Taxable Income: \$168,600

2024 Effective Tax Rates

	Worker's Annual Salary (Gross)*	Gross Income	Standard Deduction (Fed)	Taxable Income	Fed Tax (2024 Brackets)	Fed Effective Rate (Tax/Gross Income)	OR Income (Gross-Fed Tax**)	Standard Deduction (OR)	Taxable Income	OR Tax (OR-40 Tax Tables)	OR TAX - Personal Exemptions	OR Effective Rate (Tax/Gross Income)
Worker 1 (Single)	\$28,496	\$ 28,496	\$ 14,600	\$ 13,896	\$ 1,436	5.04%	\$ 27,060	\$ 2,745	\$ 24,315	\$ 1,829	\$ 1,580	5.54%
Worker 2 (Married; 2 kids)**		\$ 28,496	\$ 29,200	\$ -	\$ -	0.00%	\$ 28,496	\$ 5,495	\$ 23,001	\$ 1,416	\$ 420	1.47%
Worker 2 (Single)	\$29,120	\$ 29,120	\$ 14,600	\$ 14,520	\$ 1,510	5.19%	\$ 27,610	\$ 2,745	\$ 24,865	\$ 1,873	\$ 1,624	5.58%
Worker 2 (Married; 2 kids)**		\$ 29,120	\$ 29,200	\$ -	\$ -	0.00%	\$ 29,120	\$ 5,495	\$ 23,625	\$ 1,468	\$ 472	1.62%
Worker 3 (Single)	\$37,440	\$ 37,440	\$ 14,600	\$ 22,840	\$ 2,509	6.70%	\$ 34,931	\$ 2,745	\$ 32,186	\$ 2,512	\$ 2,263	6.04%
Worker 3 (Married; 2 kids)**		\$ 37,440	\$ 29,200	\$ 8,240	\$ 824	2.20%	\$ 36,616	\$ 5,495	\$ 31,121	\$ 2,124	\$ 1,128	3.01%
Worker 4 (Single)	\$58,240	\$ 58,240	\$ 14,600	\$ 43,640	\$ 5,005	8.59%	\$ 53,235	\$ 2,745	\$ 50,490	\$ 4,116	\$ 3,867	6.64%
Worker 4 (Married; 2 kids)**		\$ 58,240	\$ 29,200	\$ 29,040	\$ 3,021	5.19%	\$ 55,219	\$ 5,495	\$ 49,724	\$ 3,708	\$ 2,712	4.66%
SAWW (Single)	\$69,503	\$ 69,503	\$ 14,600	\$ 54,903	\$ 7,132	10.26%	\$ 62,371	\$ 2,745	\$ 59,626	\$ 4,915	\$ 4,666	6.71%
SAWW (Married; 2 kids)**		\$ 69,503	\$ 29,200	\$ 40,303	\$ 4,372	6.29%	\$ 65,131	\$ 5,495	\$ 59,636	\$ 4,617	\$ 3,621	5.21%
Worker 5 (Single)	\$83,200	\$ 83,200	\$ 14,600	\$ 68,600	\$ 10,145	12.19%	\$ 74,950	\$ 2,745	\$ 72,205	\$ 6,016	\$ 5,767	6.93%
Worker 5 (Married; 2 kids)**		\$ 83,200	\$ 29,200	\$ 54,000	\$ 6,016	7.23%	\$ 77,184	\$ 5,495	\$ 71,689	\$ 5,672	\$ 4,676	5.62%

Estimated taxes may be higher than reality as additional deductions and credits may apply
Oregon taxes updated from info provided to MLAC 2/20/2025 to include personal exemption credits

*calculated as sole provider

**up to maximum subtraction limit (see info)

Social Security Tax	Medicare Tax	Total FICA Tax
6.20%	1.45%	7.65%



Department of Consumer and Business Services

2024 Effective Tax Rate Summary

	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%	5.54%	7.65%	18.23%
Worker 2 (Married; 2 kids)**		0.00%	1.47%		9.12%
Worker 2 (Single)	\$29,120	5.19%	5.58%		18.41%
Worker 2 (Married; 2 kids)**		0.00%	1.62%		9.27%
Worker 3 (Single)	\$37,440	6.70%	6.04%		20.40%
Worker 3 (Married; 2 kids)**		2.20%	3.01%		12.86%
Worker 4 (Single)	\$58,240	8.59%	6.64%		22.88%
Worker 4 (Married; 2 kids)**		5.19%	4.66%		17.49%
SAWW (Single)	\$69,503	10.26%	6.71%		24.62%
SAWW (Married; 2 kids)**		6.29%	5.21%		19.15%
Worker 5 (Single)	\$83,200	12.19%	6.93%		26.77%
Worker 5 (Married; 2 kids)**		7.23%	5.62%		20.50%

Estimated taxes may be higher than reality as additional deductions and credits may apply
 *calculated as sole provider

1971 Tax Info

1971 Basic Tax Information		
Federal		
Federal Standard Deduction: 13% AGI or \$1,050 (whichever is greater)		
Federal Personal Exemptions: \$675 /person		
2024 tax brackets		
Tax rate	Single filers	Married couples filing jointly
14%	< \$500	< \$1,000
15%	\$500 - \$999	\$1,000-\$1,999
16%	\$1,000 - \$1,499	\$2,000 - \$2,999
17%	\$1,500 - \$1,999	\$3,000 - \$3,999
19%	\$2,000-\$3,999	\$4,000-\$7,999
21%	\$4,000-\$5,999	\$8,000-\$11,999
24%	\$6,000-\$7,999	\$12,000-\$15,999
25%	\$8,000-\$9,999	\$16,000-\$19,999
27%	\$10,000-\$11,999	\$20,000-\$23,999
29%	\$12,000-\$13,999	\$24,000-\$27,999
(...)	(...)	(...)
Oregon		
Oregon Standard Deduction: 13% AGI or \$1,050 (whichever is greater); Up to \$1,500		
Oregon Taxable Income = Federal Taxable Income		
Oregon Personal Exemptions: \$675 /person		
1969-1981 tax brackets		
Tax rate	Single filers	Married couples filing jointly
4%	> \$500	< \$1,000
5%	\$500 - \$1,000	\$1,000 - \$1,999
6%	\$1,000 - \$1,999	\$2,000 - \$3,999
7%	\$2,000 - \$2,999	\$4,000 - \$5,999
8%	\$3,000 - \$3,999	\$6,000 - \$7,999
9%	\$4,000 - \$4,999	\$8,000 - \$9,999
10%	\$5,000 or more	\$10,000 or more
"FICA"		
Though FICA did not formally exist Social Security and Medicare taxes were still applied in 1971		
Social Security - 4.6%; Medicare - 0.6%		Max Taxable Income (SS):\$7,800

1971 Effective Tax Rates

	Gross Income	Standard Deduction (Fed)	Personal Exemptions	Taxable Income (Gross - Deduction - Exemptions)	Fed Tax (1971 Brackets)	Fed Effective Rate (Tax/Gross Income)
1971 Minimum Wage (Single)	\$ 2,600	\$ 1,050	\$ 675	\$ 875	\$ 126	4.85%
1971 Minimum Wage (Married; 2 kids)*	\$ 2,600	\$ 1,050	\$ 2,700	\$ -	\$ -	0.00%
Worker 1; 2024 Minimum Wage (Single)	\$ 3,677	\$ 1,050	\$ 675	\$ 1,952	\$ 301	8.20%
Worker 2 2024 Minimum Wage (Married; 2 kids)*	\$ 3,677	\$ 1,050	\$ 2,700	\$ -	\$ -	0.00%
Worker 2 (Single)	\$ 3,758	\$ 1,050	\$ 675	\$ 2,033	\$ 316	8.40%
Worker 2 (Married; 2 kids)*	\$ 3,758	\$ 1,050	\$ 2,700	\$ 8	\$ 1	0.03%
Worker 3 (Single)	\$ 4,831	\$ 1,050	\$ 675	\$ 3,106	\$ 520	10.75%
Worker 3 (Married; 2 kids)*	\$ 4,831	\$ 1,050	\$ 2,700	\$ 1,081	\$ 152	3.15%
Worker 4 (Single)	\$ 7,516	\$ 1,050	\$ 675	\$ 5,791	\$ 1,065	14.17%
Worker 4 (Married; 2 kids)*	\$ 7,516	\$ 1,050	\$ 2,700	\$ 3,766	\$ 580	7.71%
SAWW (Single)	\$ 7,124	\$ 1,050	\$ 675	\$ 5,399	\$ 965	13.54%
SAWW (Married; 2 kids)*	\$ 7,124	\$ 1,050	\$ 2,700	\$ 3,374	\$ 500	7.02%
Worker 5 (Single)	\$ 10,737	\$ 1,396	\$ 675	\$ 8,666	\$ 1,755	16.35%
Worker 5 (Married; 2 kids)*	\$ 10,737	\$ 1,396	\$ 2,700	\$ 6,641	\$ 1,121	10.44%

	OR Income	Standard Deduction (OR)	Personal Exemptions	Taxable Income (Gross - Deduction - Exemptions)	OR Tax (1971 Brackets)	OR Effective Rate (Tax/Gross Income)
	\$ 2,600	\$ 1,050	\$ 675	\$ 875	\$ 39	1.49%
	\$ 2,600	\$ 1,050	\$ 2,700	\$ -	\$ -	0.00%
	\$ 3,677	\$ 1,050	\$ 675	\$ 1,952	\$ 102	2.77%
	\$ 3,677	\$ 1,050	\$ 2,700	\$ -	\$ -	0.00%
	\$ 3,758	\$ 1,050	\$ 675	\$ 2,033	\$ 107	2.85%
	\$ 3,758	\$ 1,050	\$ 2,700	\$ 8	\$ 0	0.01%
	\$ 4,831	\$ 1,050	\$ 675	\$ 3,106	\$ 183	3.79%
	\$ 4,831	\$ 1,050	\$ 2,700	\$ 1,081	\$ 44	0.91%
	\$ 7,516	\$ 1,050	\$ 675	\$ 5,791	\$ 424	5.64%
	\$ 7,516	\$ 1,050	\$ 2,700	\$ 3,766	\$ 196	2.61%
	\$ 7,124	\$ 1,050	\$ 675	\$ 5,399	\$ 385	5.40%
	\$ 7,124	\$ 1,050	\$ 2,700	\$ 3,374	\$ 166	2.33%
	\$ 10,737	\$ 1,396	\$ 675	\$ 8,666	\$ 711	6.62%
	\$ 10,737	\$ 1,396	\$ 2,700	\$ 6,641	\$ 401	3.74%

Estimated taxes may be higher than reality as additional deductions and credits may apply
*calculated as sole provider

	Worker's Annual Salary (Gross)*	"FICA" Taxes	"FICA" Effective Rate
1971 Minimum Wage	\$ 2,600	\$ 135	5.20%
Worker 1	\$ 3,677	\$ 191	5.20%
Worker 2	\$ 3,758	\$ 195	5.20%
Worker 3	\$ 4,831	\$ 251	5.20%
Worker 4	\$ 7,516	\$ 391	5.20%
SAWW	\$ 7,124	\$ 370	5.20%
Worker 5	\$ 10,737	\$ 423	3.94%

1971 Effective Tax Rate Summary

	Worker's Annual Salary (Gross)*	Federal Tax (Effective Rate)	Oregon Tax (Effective Rate)	"FICA"	Total Effective Tax Rate
1971 Minimum Wage (Single)	\$2,600	4.85%	1.49%	5.20%	11.54%
1971 Minimum Wage (Married; 2 kids)**		0.00%	0.00%	5.20%	5.20%
Worker 1 (Single)	\$3,677	8.20%	2.77%	5.20%	16.17%
Worker 2 (Married; 2 kids)*		0.00%	0.00%	5.20%	5.20%
Worker 2 (Single)	\$3,758	8.40%	2.85%	5.20%	16.45%
Worker 2 (Married; 2 kids)*		0.03%	0.01%	5.20%	5.24%
Worker 3 (Single)	\$4,831	10.75%	3.79%	5.20%	19.75%
Worker 3 (Married; 2 kids)*		3.15%	0.91%	5.20%	9.26%
Worker 4 (Single)	\$7,516	14.17%	5.64%	5.20%	25.01%
Worker 4 (Married; 2 kids)*		7.71%	2.61%	5.20%	15.52%
SAWW (Single)	\$7,124	13.54%	5.40%	5.20%	24.14%
SAWW (Married; 2 kids)*		7.02%	2.33%	5.20%	14.56%
Worker 5 (Single)	\$10,737	16.35%	6.62%	3.94%	26.91%
Worker 5 (Married; 2 kids)*		10.44%	3.74%	3.94%	18.12%

2024 vs 1971 Tax Scenario Comparisons

	2024			1971		
	Annual Salary	Weekly Wage	Effective Tax Rate	Annual Salary	Weekly Wage	Effective Tax Rate
1971 Minimum Wage (Single)	\$20,148	\$387.46	17.73%	\$2,600	\$50.00	11.54%
1971 Minimum Wage (Married; 2 kids)			7.65%			5.20%
Worker 1; 2024 Minimum Wage (Single)	\$28,496	\$548.00	18.23%	\$3,677	\$71.71	16.17%
Worker 1; 2024 Minimum Wage (Married; 2 kids)			9.12%			5.20%
Worker 2 (Single)	\$29,120	\$560.00	18.41%	\$3,758	\$72.27	16.45%
Worker 2 (Married; 2 kids)			9.27%			5.24%
Worker 3 (Single)	\$37,440	\$720.00	20.40%	\$4,831	\$93.90	19.75%
Worker 3 (Married; 2 kids)			12.86%			9.26%
Worker 4 (Single)	\$58,240	\$1,120.00	22.88%	\$7,516	\$144.54	25.01%
Worker 4 (Married; 2 kids)			17.49%			15.52%
State Average* (Single)	\$69,503	\$1,331.48	24.62%	\$7,124	\$137.00	24.14%
State Average* (Married; 2 kids)			19.15%			14.56%
Worker 5 (Single)	\$83,200	\$1,600.00	26.77%	\$10,737	\$206.46	26.91%
Worker 5 (Married; 2 kids)			20.50%			18.12%

Estimated effective tax rates may be higher than reality as additional deductions and credits may apply
 Salaries adjusted for inflation at annual level using [bls.gov CPI inflation calculator](https://www.bls.gov/inflation-calculator/).
 Weekly wage assumes 40hrs/week.

*State average wages unadjusted from reference year

2024 Full Temporary Disability Payout Scenarios

	Worker's Annual Salary (Gross)	Worker's Hourly Rate	Weekly Gross @ 40 Hours per Week	Estimated Weekly Taxes (see Tax Rates)	Weekly Take-home Estimate	Weekly Rate for Full Temporary Disability (66.67%)	TD/Take-home Difference at 66.67%	TD/Take-home Difference at 66.67%
Worker 1 (Single)	\$28,496	\$13.70	\$548.00	\$99.91	\$448.09	\$365.35	-\$82.74	-18.5%
Worker 2 (Married; 2 kids)*				\$50.00	\$498.00		-\$132.65	-26.6%
Worker 2 (Single)	\$29,120	\$14.00	\$560.00	\$103.12	\$456.88	\$373.35	-\$83.53	-18.3%
Worker 2 (Married; 2 kids)*				\$51.92	\$508.08		-\$134.73	-26.5%
Worker 3 (Single)	\$37,440	\$18.00	\$720.00	\$146.85	\$573.15	\$480.02	-\$93.13	-16.2%
Worker 3 (Married; 2 kids)*				\$92.62	\$627.38		-\$147.36	-23.5%
Worker 4 (Single)	\$58,240	\$28.00	\$1,120.00	\$256.29	\$863.71	\$746.70	-\$117.01	-13.5%
Worker 4 (Married; 2 kids)*				\$195.93	\$924.07		-\$177.37	-19.2%
State Average (Single)	\$69,503	\$33.28	\$1,331.48	\$329.13	\$1,002.35	\$887.69	-\$119.77	-11.9%
State Average (Married; 2 kids)*				\$255.97	\$1,075.51		-\$192.94	-17.9%
Worker 5 (Single)	\$83,200	\$40.00	\$1,600.00	\$428.40	\$1,171.60	\$1,066.72	-\$104.88	-9.0%
Worker 5 (Married; 2 kids)*				\$328.01	\$1,271.99		-\$205.27	-16.1%

Estimated taxes may be higher than reality as additional deductions and credits may apply

*taxes calculated as sole provider



Department of Consumer
and Business Services

1971 Full Temporary Disability Payout Scenarios

	Worker's Annual Salary (Gross)	Worker's Hourly Rate	Weekly Gross @ 40 Hours per Week	Estimated Weekly Taxes (see Tax Rates)	Weekly Take-home Estimate	Weekly Rate for Full Temporary Disability (66.67%)**	TD/Take-home Difference at 66.67%	TD/Take-home Difference at 66.67%
1971 Minimum Wage (Single)	\$2,600	\$1.25	\$50.00	\$5.77	\$44.23	\$45.00	\$0.77	1.7%
1971 Minimum Wage (Married; 2 kids)*				\$0.00	\$50.00		-\$5.00	-10.0%
Worker 1; 2024 Minimum Wage (Single)	\$3,677	\$1.77	\$70.72	\$11.44	\$59.28	\$50.00	-\$9.28	-15.7%
Worker 1; 2024 Minimum Wage (Married; 2 kids)*				\$0.00	\$70.72		-\$20.72	-29.3%
Worker 2 (Single)	\$3,758	\$1.81	\$72.27	\$11.89	\$60.38	\$50.00	-\$10.38	-17.2%
Worker 2 (Married; 2 kids)*				\$0.02	\$72.24		-\$22.24	-30.8%
Worker 3 (Single)	\$4,831	\$2.32	\$92.91	\$18.35	\$74.57	\$61.95	-\$12.62	-16.9%
Worker 3 (Married; 2 kids)*				\$2.92	\$89.99		-\$28.04	-31.2%
Worker 4 (Single)	\$7,516	\$3.61	\$144.53	\$36.15	\$108.38	\$85.00	-\$23.38	-21.6%
Worker 4 (Married; 2 kids)*				\$11.15	\$133.38		-\$48.38	-36.3%
1971 State Average (Single)	\$7,124	\$3.43	\$137.00	\$33.07	\$103.93	\$85.00	-\$18.93	-18.2%
1971 State Average (Married; 2 kids)*				\$19.94	\$117.06		-\$32.06	-27.4%
Worker 5 (Single)	\$10,737	\$5.16	\$206.47	\$55.57	\$150.91	\$85.00	-\$65.91	-43.7%
Worker 5 (Married; 2 kids)*				\$21.56	\$184.91		-\$99.91	-54.0%

Estimated taxes may be higher than reality as additional deductions and credits may apply

*calculated as sole provider

**1971 minimum lesser of \$50 or 90% average weekly wage; maximum \$85



Department of Consumer
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2024 vs 1971 Disability Payout Comparison

	2024							1971						
	Worker's Annual Salary (Gross)	Weekly Gross @ 40 Hours per Week	Effective Tax Rate	Weekly Take-home Estimate	Weekly Rate for Full Temporary Disability -66.67%	TD/Take-home Difference at 66.67%	TD/Take-home Difference at 66.67%	Worker's Annual Salary (Gross)	Weekly Gross @ 40 Hours per Week	Effective Tax Rate	Weekly Take-home Estimate	Weekly Rate for Full Temporary Disability -66.67%	TD/Take-home Difference at 66.67%	TD/Take-home Difference at 66.67%
1971 Minimum Wage (Single)	\$20,148	\$387.46	17.73%	\$318.76	\$258.32	-\$60.44	-19.0%	\$2,600	\$50.00	11.54%	\$44.23	\$45.00	\$0.77	1.70%
1971 Minimum Wage (Married; 2 kids)			7.65%	\$357.82		-\$99.50	-27.8%			5.20%	\$50.00		-\$5.00	-10.00%
Worker 1; 2024 Minimum Wage (Single)	\$28,496	\$548.00	18.23%	\$448.09	\$365.35	-\$82.74	-18.5%	\$3,677	\$70.72	16.17%	\$59.28	\$50.00	-\$9.28	-15.70%
Worker 1; 2024 Minimum Wage (Married; 2 kids)			9.12%	\$498.00		-\$132.65	-26.6%			5.20%	\$70.72		-\$20.72	-29.30%
Worker 2 (Single)	\$29,120	\$560.00	18.41%	\$456.88	\$373.35	-\$83.53	-18.3%	\$3,758	\$72.27	16.45%	\$60.38	\$50.00	-\$10.38	-17.20%
Worker 2 (Married; 2 kids)			9.27%	\$508.08		-\$134.73	-26.5%			5.24%	\$72.24		-\$22.24	-30.80%
Worker 3 (Single)	\$37,440	\$720.00	20.40%	\$573.15	\$480.02	-\$93.13	-16.2%	\$4,831	\$92.91	19.75%	\$74.57	\$61.95	-\$12.62	-16.90%
Worker 3 (Married; 2 kids)			12.86%	\$627.38		-\$147.36	-23.5%			9.26%	\$89.99		-\$28.04	-31.20%
Worker 4 (Single)	\$58,240	\$1,120.00	22.88%	\$863.71	\$746.70	-\$117.01	-13.5%	\$7,516	\$144.53	25.01%	\$108.38	\$85.00	-\$23.38	-21.60%
Worker 4 (Married; 2 kids)			17.49%	\$924.07		-\$177.37	-19.2%			15.52%	\$133.38		-\$48.38	-36.30%
State Average (Single)	\$69,503	\$1,331.48	24.62%	\$1,002.35	\$887.70	-\$114.65	-11.4%	\$7,124	\$137.00	23.54%	\$103.93	\$85.00	-\$18.93	-18.2%
State Average (Married; 2 kids)			19.15%	\$1,075.51		-\$187.81	-17.5%			13.96%	\$117.06		-\$32.06	-27.4%
Worker 5 (Single)	\$83,200	\$1,600.00	26.77%	\$1,171.60	\$1,066.72	-\$104.88	-9.0%	\$10,737	\$206.47	26.91%	\$150.91	\$85.00	-\$65.91	-43.70%
Worker 5 (Married; 2 kids)			20.50%	\$1,271.99		-\$205.27	-16.1%			18.12%	\$184.91		-\$99.91	-54.00%

2024 vs 1971 Disability Payout and Housing

	2024					1971				
	Annual Salary	Weekly Wage	Weekly Rate for Full Temporary Disability 66.67%	Median Monthly Rent (Oregon)*	Rent/ Monthly** TD Payout	Annual Salary	Weekly Wage	Weekly Rate for Full Temporary Disability 66.67%	Median Monthly Rent (Oregon)*	Rent/ Monthly** TD Payout
1971 Minimum Wage	\$20,148	\$387.46	\$258.32	\$1,646	147%	\$2,600	\$50	\$45.00	\$107	55%
Worker 1; 2024 Minimum Wage	\$28,496	\$548.00	\$365.35		104%	\$3,677	\$71	\$50.00		49%
Worker 2	\$29,120	\$560.00	\$373.35		102%	\$3,758	\$72	\$50.00		49%
Worker 3	\$37,440	\$720.00	\$480.02		79%	\$4,831	\$93	\$61.95		40%
Worker 4	\$58,240	\$1,120.00	\$746.70		51%	\$7,516	\$145	\$85.00		29%
State Average*	\$69,503	\$1,331.48	\$887.70		43%	\$7,124	\$137	\$85.00		29%
Worker 5	\$83,200	\$1,600.00	\$1,066.72		36%	\$10,737	\$206	\$85.00		29%

*State average wages and median monthly rent unadjusted from reference year
Salaries adjusted for inflation at annual level using bls.gov CPI inflation calculator.
Weekly wage assumes 40hrs/week.
Median gross rent for 2BR from census.gov
** Monthly TD Payout calculated as (weekly rate * 52 weeks / 12 months)

2024 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Surviving spouse.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:	
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
\$ 0				\$ 4,000				\$ 9,000				\$ 14,000			
				4,000 – 4,100	192	192		9,000 – 9,100	525	439		14,000 – 14,100	928	777	
				4,100 – 4,200	197	197		9,100 – 9,200	531	446		14,100 – 14,200	937	784	
				4,200 – 4,300	202	202		9,200 – 9,300	538	453		14,200 – 14,300	945	790	
				4,300 – 4,400	207	207		9,300 – 9,400	545	460		14,300 – 14,400	954	797	
				4,400 – 4,500	214	211		9,400 – 9,500	552	466		14,400 – 14,500	963	804	
				4,500 – 4,600	221	216		9,500 – 9,600	558	473		14,500 – 14,600	972	811	
				4,600 – 4,700	228	221		9,600 – 9,700	565	480		14,600 – 14,700	980	817	
				4,700 – 4,800	234	226		9,700 – 9,800	572	487		14,700 – 14,800	989	824	
0 – 20	20 – 50	0	0	4,800 – 4,900	241	230		9,800 – 9,900	579	493		14,800 – 14,900	998	831	
				4,900 – 5,000	248	235		9,900 – 10,000	585	500		14,900 – 15,000	1,007	838	
\$ 50				\$ 5,000				\$ 10,000				\$ 15,000			
50 – 100	100 – 200	4	4	5,000 – 5,100	255	240		10,000 – 10,100	592	507		15,000 – 15,100	1,015	844	
		7	7	5,100 – 5,200	261	245		10,100 – 10,200	599	514		15,100 – 15,200	1,024	851	
		12	12	5,200 – 5,300	268	249		10,200 – 10,300	606	520		15,200 – 15,300	1,033	858	
		17	17	5,300 – 5,400	275	254		10,300 – 10,400	612	527		15,300 – 15,400	1,042	865	
		21	21	5,400 – 5,500	282	259		10,400 – 10,500	619	534		15,400 – 15,500	1,050	871	
		26	26	5,500 – 5,600	288	264		10,500 – 10,600	626	541		15,500 – 15,600	1,059	878	
		31	31	5,600 – 5,700	295	268		10,600 – 10,700	633	547		15,600 – 15,700	1,068	885	
		36	36	5,700 – 5,800	302	273		10,700 – 10,800	639	554		15,700 – 15,800	1,077	892	
		40	40	5,800 – 5,900	309	278		10,800 – 10,900	648	561		15,800 – 15,900	1,085	898	
		45	45	5,900 – 6,000	315	283		10,900 – 11,000	657	568		15,900 – 16,000	1,094	905	
\$ 1,000				\$ 6,000				\$ 11,000				\$ 16,000			
1,000 – 1,100		50	50	6,000 – 6,100	322	287		11,000 – 11,100	665	574		16,000 – 16,100	1,103	912	
1,100 – 1,200		55	55	6,100 – 6,200	329	292		11,100 – 11,200	674	581		16,100 – 16,200	1,112	919	
1,200 – 1,300		59	59	6,200 – 6,300	336	297		11,200 – 11,300	683	588		16,200 – 16,300	1,120	925	
1,300 – 1,400		64	64	6,300 – 6,400	342	302		11,300 – 11,400	692	595		16,300 – 16,400	1,129	932	
1,400 – 1,500		69	69	6,400 – 6,500	349	306		11,400 – 11,500	700	601		16,400 – 16,500	1,138	939	
1,500 – 1,600		74	74	6,500 – 6,600	356	311		11,500 – 11,600	709	608		16,500 – 16,600	1,147	946	
1,600 – 1,700		78	78	6,600 – 6,700	363	316		11,600 – 11,700	718	615		16,600 – 16,700	1,155	952	
1,700 – 1,800		83	83	6,700 – 6,800	369	321		11,700 – 11,800	727	622		16,700 – 16,800	1,164	959	
1,800 – 1,900		88	88	6,800 – 6,900	376	325		11,800 – 11,900	735	628		16,800 – 16,900	1,173	966	
1,900 – 2,000		93	93	6,900 – 7,000	383	330		11,900 – 12,000	744	635		16,900 – 17,000	1,182	973	
\$ 2,000				\$ 7,000				\$ 12,000				\$ 17,000			
2,000 – 2,100		97	97	7,000 – 7,100	390	335		12,000 – 12,100	753	642		17,000 – 17,100	1,190	979	
2,100 – 2,200		102	102	7,100 – 7,200	396	340		12,100 – 12,200	762	649		17,100 – 17,200	1,199	986	
2,200 – 2,300		107	107	7,200 – 7,300	403	344		12,200 – 12,300	770	655		17,200 – 17,300	1,208	993	
2,300 – 2,400		112	112	7,300 – 7,400	410	349		12,300 – 12,400	779	662		17,300 – 17,400	1,217	1,000	
2,400 – 2,500		116	116	7,400 – 7,500	417	354		12,400 – 12,500	788	669		17,400 – 17,500	1,225	1,006	
2,500 – 2,600		121	121	7,500 – 7,600	423	359		12,500 – 12,600	797	676		17,500 – 17,600	1,234	1,013	
2,600 – 2,700		126	126	7,600 – 7,700	430	363		12,600 – 12,700	805	682		17,600 – 17,700	1,243	1,020	
2,700 – 2,800		131	131	7,700 – 7,800	437	368		12,700 – 12,800	814	689		17,700 – 17,800	1,252	1,027	
2,800 – 2,900		135	135	7,800 – 7,900	444	373		12,800 – 12,900	823	696		17,800 – 17,900	1,260	1,033	
2,900 – 3,000		140	140	7,900 – 8,000	450	378		12,900 – 13,000	832	703		17,900 – 18,000	1,269	1,040	
\$ 3,000				\$ 8,000				\$ 13,000				\$ 18,000			
3,000 – 3,100		145	145	8,000 – 8,100	457	382		13,000 – 13,100	840	709		18,000 – 18,100	1,278	1,047	
3,100 – 3,200		150	150	8,100 – 8,200	464	387		13,100 – 13,200	849	716		18,100 – 18,200	1,287	1,054	
3,200 – 3,300		154	154	8,200 – 8,300	471	392		13,200 – 13,300	858	723		18,200 – 18,300	1,295	1,060	
3,300 – 3,400		159	159	8,300 – 8,400	477	397		13,300 – 13,400	867	730		18,300 – 18,400	1,304	1,067	
3,400 – 3,500		164	164	8,400 – 8,500	484	401		13,400 – 13,500	875	736		18,400 – 18,500	1,313	1,074	
3,500 – 3,600		169	169	8,500 – 8,600	491	406		13,500 – 13,600	884	743		18,500 – 18,600	1,322	1,081	
3,600 – 3,700		173	173	8,600 – 8,700	498	412		13,600 – 13,700	893	750		18,600 – 18,700	1,330	1,087	
3,700 – 3,800		178	178	8,700 – 8,800	504	419		13,700 – 13,800	902	757		18,700 – 18,800	1,339	1,094	
3,800 – 3,900		183	183	8,800 – 8,900	511	426		13,800 – 13,900	910	763		18,800 – 18,900	1,348	1,101	
3,900 – 4,000		188	188	8,900 – 9,000	518	433		13,900 – 14,000	919	770		18,900 – 19,000	1,357	1,108	

2024 Tax Tables for Form OR-40

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If income from Form OR-40, line 19 is:		And you use column:	If income from Form OR-40, line 19 is:		And you use column:	If income from Form OR-40, line 19 is:		And you use column:	If income from Form OR-40, line 19 is:		And you use column:
At least:	But less than:	S J	At least:	But less than:	S J	At least:	But less than:	S J	At least:	But less than:	S J
		Your tax is:			Your tax is:			Your tax is:			Your tax is:
\$ 19,000			\$ 24,000			\$ 29,000			\$ 34,000		
19,000 – 19,100	1,365	1,114	24,000 – 24,100	1,803	1,503	29,000 – 29,100	2,240	1,941	34,000 – 34,100	2,678	2,378
19,100 – 19,200	1,374	1,121	24,100 – 24,200	1,812	1,512	29,100 – 29,200	2,249	1,949	34,100 – 34,200	2,687	2,387
19,200 – 19,300	1,383	1,128	24,200 – 24,300	1,820	1,521	29,200 – 29,300	2,258	1,958	34,200 – 34,300	2,695	2,396
19,300 – 19,400	1,392	1,135	24,300 – 24,400	1,829	1,529	29,300 – 29,400	2,267	1,967	34,300 – 34,400	2,704	2,404
19,400 – 19,500	1,400	1,141	24,400 – 24,500	1,838	1,538	29,400 – 29,500	2,275	1,976	34,400 – 34,500	2,713	2,413
19,500 – 19,600	1,409	1,148	24,500 – 24,600	1,847	1,547	29,500 – 29,600	2,284	1,984	34,500 – 34,600	2,722	2,422
19,600 – 19,700	1,418	1,155	24,600 – 24,700	1,855	1,556	29,600 – 29,700	2,293	1,993	34,600 – 34,700	2,730	2,431
19,700 – 19,800	1,427	1,162	24,700 – 24,800	1,864	1,564	29,700 – 29,800	2,302	2,002	34,700 – 34,800	2,739	2,439
19,800 – 19,900	1,435	1,168	24,800 – 24,900	1,873	1,573	29,800 – 29,900	2,310	2,011	34,800 – 34,900	2,748	2,448
19,900 – 20,000	1,444	1,175	24,900 – 25,000	1,882	1,582	29,900 – 30,000	2,319	2,019	34,900 – 35,000	2,757	2,457
\$ 20,000			\$ 25,000			\$ 30,000			\$ 35,000		
20,000 – 20,100	1,453	1,182	25,000 – 25,100	1,890	1,591	30,000 – 30,100	2,328	2,028	35,000 – 35,100	2,765	2,466
20,100 – 20,200	1,462	1,189	25,100 – 25,200	1,899	1,599	30,100 – 30,200	2,337	2,037	35,100 – 35,200	2,774	2,474
20,200 – 20,300	1,470	1,195	25,200 – 25,300	1,908	1,608	30,200 – 30,300	2,345	2,046	35,200 – 35,300	2,783	2,483
20,300 – 20,400	1,479	1,202	25,300 – 25,400	1,917	1,617	30,300 – 30,400	2,354	2,054	35,300 – 35,400	2,792	2,492
20,400 – 20,500	1,488	1,209	25,400 – 25,500	1,925	1,626	30,400 – 30,500	2,363	2,063	35,400 – 35,500	2,800	2,501
20,500 – 20,600	1,497	1,216	25,500 – 25,600	1,934	1,634	30,500 – 30,600	2,372	2,072	35,500 – 35,600	2,809	2,509
20,600 – 20,700	1,505	1,222	25,600 – 25,700	1,943	1,643	30,600 – 30,700	2,380	2,081	35,600 – 35,700	2,818	2,518
20,700 – 20,800	1,514	1,229	25,700 – 25,800	1,952	1,652	30,700 – 30,800	2,389	2,089	35,700 – 35,800	2,827	2,527
20,800 – 20,900	1,523	1,236	25,800 – 25,900	1,960	1,661	30,800 – 30,900	2,398	2,098	35,800 – 35,900	2,835	2,536
20,900 – 21,000	1,532	1,243	25,900 – 26,000	1,969	1,669	30,900 – 31,000	2,407	2,107	35,900 – 36,000	2,844	2,544
\$ 21,000			\$ 26,000			\$ 31,000			\$ 36,000		
21,000 – 21,100	1,540	1,249	26,000 – 26,100	1,978	1,678	31,000 – 31,100	2,415	2,116	36,000 – 36,100	2,853	2,553
21,100 – 21,200	1,549	1,256	26,100 – 26,200	1,987	1,687	31,100 – 31,200	2,424	2,124	36,100 – 36,200	2,862	2,562
21,200 – 21,300	1,558	1,263	26,200 – 26,300	1,995	1,696	31,200 – 31,300	2,433	2,133	36,200 – 36,300	2,870	2,571
21,300 – 21,400	1,567	1,270	26,300 – 26,400	2,004	1,704	31,300 – 31,400	2,442	2,142	36,300 – 36,400	2,879	2,579
21,400 – 21,500	1,575	1,276	26,400 – 26,500	2,013	1,713	31,400 – 31,500	2,450	2,151	36,400 – 36,500	2,888	2,588
21,500 – 21,600	1,584	1,284	26,500 – 26,600	2,022	1,722	31,500 – 31,600	2,459	2,159	36,500 – 36,600	2,897	2,597
21,600 – 21,700	1,593	1,293	26,600 – 26,700	2,030	1,731	31,600 – 31,700	2,468	2,168	36,600 – 36,700	2,905	2,606
21,700 – 21,800	1,602	1,302	26,700 – 26,800	2,039	1,739	31,700 – 31,800	2,477	2,177	36,700 – 36,800	2,914	2,614
21,800 – 21,900	1,610	1,311	26,800 – 26,900	2,048	1,748	31,800 – 31,900	2,485	2,186	36,800 – 36,900	2,923	2,623
21,900 – 22,000	1,619	1,319	26,900 – 27,000	2,057	1,757	31,900 – 32,000	2,494	2,194	36,900 – 37,000	2,932	2,632
\$ 22,000			\$ 27,000			\$ 32,000			\$ 37,000		
22,000 – 22,100	1,628	1,328	27,000 – 27,100	2,065	1,766	32,000 – 32,100	2,503	2,203	37,000 – 37,100	2,940	2,641
22,100 – 22,200	1,637	1,337	27,100 – 27,200	2,074	1,774	32,100 – 32,200	2,512	2,212	37,100 – 37,200	2,949	2,649
22,200 – 22,300	1,645	1,346	27,200 – 27,300	2,083	1,783	32,200 – 32,300	2,520	2,221	37,200 – 37,300	2,958	2,658
22,300 – 22,400	1,654	1,354	27,300 – 27,400	2,092	1,792	32,300 – 32,400	2,529	2,229	37,300 – 37,400	2,967	2,667
22,400 – 22,500	1,663	1,363	27,400 – 27,500	2,100	1,801	32,400 – 32,500	2,538	2,238	37,400 – 37,500	2,975	2,676
22,500 – 22,600	1,672	1,372	27,500 – 27,600	2,109	1,809	32,500 – 32,600	2,547	2,247	37,500 – 37,600	2,984	2,684
22,600 – 22,700	1,680	1,381	27,600 – 27,700	2,118	1,818	32,600 – 32,700	2,555	2,256	37,600 – 37,700	2,993	2,693
22,700 – 22,800	1,689	1,389	27,700 – 27,800	2,127	1,827	32,700 – 32,800	2,564	2,264	37,700 – 37,800	3,002	2,702
22,800 – 22,900	1,698	1,398	27,800 – 27,900	2,135	1,836	32,800 – 32,900	2,573	2,273	37,800 – 37,900	3,010	2,711
22,900 – 23,000	1,707	1,407	27,900 – 28,000	2,144	1,844	32,900 – 33,000	2,582	2,282	37,900 – 38,000	3,019	2,719
\$ 23,000			\$ 28,000			\$ 33,000			\$ 38,000		
23,000 – 23,100	1,715	1,416	28,000 – 28,100	2,153	1,853	33,000 – 33,100	2,590	2,291	38,000 – 38,100	3,028	2,728
23,100 – 23,200	1,724	1,424	28,100 – 28,200	2,162	1,862	33,100 – 33,200	2,599	2,299	38,100 – 38,200	3,037	2,737
23,200 – 23,300	1,733	1,433	28,200 – 28,300	2,170	1,871	33,200 – 33,300	2,608	2,308	38,200 – 38,300	3,045	2,746
23,300 – 23,400	1,742	1,442	28,300 – 28,400	2,179	1,879	33,300 – 33,400	2,617	2,317	38,300 – 38,400	3,054	2,754
23,400 – 23,500	1,750	1,451	28,400 – 28,500	2,188	1,888	33,400 – 33,500	2,625	2,326	38,400 – 38,500	3,063	2,763
23,500 – 23,600	1,759	1,459	28,500 – 28,600	2,197	1,897	33,500 – 33,600	2,634	2,334	38,500 – 38,600	3,072	2,772
23,600 – 23,700	1,768	1,468	28,600 – 28,700	2,205	1,906	33,600 – 33,700	2,643	2,343	38,600 – 38,700	3,080	2,781
23,700 – 23,800	1,777	1,477	28,700 – 28,800	2,214	1,914	33,700 – 33,800	2,652	2,352	38,700 – 38,800	3,089	2,789
23,800 – 23,900	1,785	1,486	28,800 – 28,900	2,223	1,923	33,800 – 33,900	2,660	2,361	38,800 – 38,900	3,098	2,798
23,900 – 24,000	1,794	1,494	28,900 – 29,000	2,232	1,932	33,900 – 34,000	2,669	2,369	38,900 – 39,000	3,107	2,807

2024 Tax Tables for Form OR-40

S

Use column S if you are:

- Single.
- Married filing separately.

J

Use column J if you are:

- Married filing jointly.
- Head of household.
- Surviving spouse.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:	
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
\$ 39,000				\$ 42,000				\$ 45,000				\$ 48,000			
39,000 – 39,100	3,115	2,816		42,000 – 42,100	3,378	3,078		45,000 – 45,100	3,640	3,341		48,000 – 48,100	3,903	3,603	
39,100 – 39,200	3,124	2,824		42,100 – 42,200	3,387	3,087		45,100 – 45,200	3,649	3,349		48,100 – 48,200	3,912	3,612	
39,200 – 39,300	3,133	2,833		42,200 – 42,300	3,395	3,096		45,200 – 45,300	3,658	3,358		48,200 – 48,300	3,920	3,621	
39,300 – 39,400	3,142	2,842		42,300 – 42,400	3,404	3,104		45,300 – 45,400	3,667	3,367		48,300 – 48,400	3,929	3,629	
39,400 – 39,500	3,150	2,851		42,400 – 42,500	3,413	3,113		45,400 – 45,500	3,675	3,376		48,400 – 48,500	3,938	3,638	
39,500 – 39,600	3,159	2,859		42,500 – 42,600	3,422	3,122		45,500 – 45,600	3,684	3,384		48,500 – 48,600	3,947	3,647	
39,600 – 39,700	3,168	2,868		42,600 – 42,700	3,430	3,131		45,600 – 45,700	3,693	3,393		48,600 – 48,700	3,955	3,656	
39,700 – 39,800	3,177	2,877		42,700 – 42,800	3,439	3,139		45,700 – 45,800	3,702	3,402		48,700 – 48,800	3,964	3,664	
39,800 – 39,900	3,185	2,886		42,800 – 42,900	3,448	3,148		45,800 – 45,900	3,710	3,411		48,800 – 48,900	3,973	3,673	
39,900 – 40,000	3,194	2,894		42,900 – 43,000	3,457	3,157		45,900 – 46,000	3,719	3,419		48,900 – 49,000	3,982	3,682	
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000			
40,000 – 40,100	3,203	2,903		43,000 – 43,100	3,465	3,166		46,000 – 46,100	3,728	3,428		49,000 – 49,100	3,990	3,691	
40,100 – 40,200	3,212	2,912		43,100 – 43,200	3,474	3,174		46,100 – 46,200	3,737	3,437		49,100 – 49,200	3,999	3,699	
40,200 – 40,300	3,220	2,921		43,200 – 43,300	3,483	3,183		46,200 – 46,300	3,745	3,446		49,200 – 49,300	4,008	3,708	
40,300 – 40,400	3,229	2,929		43,300 – 43,400	3,492	3,192		46,300 – 46,400	3,754	3,454		49,300 – 49,400	4,017	3,717	
40,400 – 40,500	3,238	2,938		43,400 – 43,500	3,500	3,201		46,400 – 46,500	3,763	3,463		49,400 – 49,500	4,025	3,726	
40,500 – 40,600	3,247	2,947		43,500 – 43,600	3,509	3,209		46,500 – 46,600	3,772	3,472		49,500 – 49,600	4,034	3,734	
40,600 – 40,700	3,255	2,956		43,600 – 43,700	3,518	3,218		46,600 – 46,700	3,780	3,481		49,600 – 49,700	4,043	3,743	
40,700 – 40,800	3,264	2,964		43,700 – 43,800	3,527	3,227		46,700 – 46,800	3,789	3,489		49,700 – 49,800	4,052	3,752	
40,800 – 40,900	3,273	2,973		43,800 – 43,900	3,535	3,236		46,800 – 46,900	3,798	3,498		49,800 – 49,900	4,060	3,761	
40,900 – 41,000	3,282	2,982		43,900 – 44,000	3,544	3,244		46,900 – 47,000	3,807	3,507		49,900 – 50,000	4,069	3,769	
\$ 41,000				\$ 44,000				\$ 47,000							
41,000 – 41,100	3,290	2,991		44,000 – 44,100	3,553	3,253		47,000 – 47,100	3,815	3,516					
41,100 – 41,200	3,299	2,999		44,100 – 44,200	3,562	3,262		47,100 – 47,200	3,824	3,524					
41,200 – 41,300	3,308	3,008		44,200 – 44,300	3,570	3,271		47,200 – 47,300	3,833	3,533					
41,300 – 41,400	3,317	3,017		44,300 – 44,400	3,579	3,279		47,300 – 47,400	3,842	3,542					
41,400 – 41,500	3,325	3,026		44,400 – 44,500	3,588	3,288		47,400 – 47,500	3,850	3,551					
41,500 – 41,600	3,334	3,034		44,500 – 44,600	3,597	3,297		47,500 – 47,600	3,859	3,559					
41,600 – 41,700	3,343	3,043		44,600 – 44,700	3,605	3,306		47,600 – 47,700	3,868	3,568					
41,700 – 41,800	3,352	3,052		44,700 – 44,800	3,614	3,314		47,700 – 47,800	3,877	3,577					
41,800 – 41,900	3,360	3,061		44,800 – 44,900	3,623	3,323		47,800 – 47,900	3,885	3,586					
41,900 – 42,000	3,369	3,069		44,900 – 45,000	3,632	3,332		47,900 – 48,000	3,894	3,594					

2024 Tax rate charts

Chart S: For persons filing single or married filing separately—

If your taxable income is \$50,000 or more but not over \$125,000your tax is \$4,073 plus 8.75% of excess over \$50,000

If your taxable income is over \$125,000 your tax is \$10,636 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying surviving spouse—

If your taxable income is \$50,000 or more but not over \$250,000your tax is \$3,774 plus 8.75% of excess over \$50,000

If your taxable income is over \$250,000 your tax is \$21,274 plus 9.9% of excess over \$250,000