

OREGON PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO 2008

YEAR	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6	Bracket 7
1930 - 1932							
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		
Tax Rate	1.0%	2.0%	3.0%	4.0%	5.0%		
1933 - 1938							
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	
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
1939 - 1946							
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	
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
1947 - 1954							
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
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%
1955 - 1956							
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
Tax Rate	2.90%	4.35%	5.80%	7.50%	8.70%	10.15%	11.60%
1957 - 1968							
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
Tax Rate	3.0%	4.0%	5.0%	6.0%	7.0%	9.0%	9.5%
1969 - 1981							
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
Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%
1982 - 1984							
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
Tax Rate	4.2%	5.3%	6.5%	7.6%	8.7%	9.8%	10.8%
1985 - 1986							
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
Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%

Single and Separate

	Bracket 1	Bracket 2	Bracket 3
	5.0%	7.0%	9.0%
1987 - 1992	< 2,000	2,000 - 5,000	> 5,000
1993*	< 2,050	2,050 - 5,150	> 5,150
1994	< 2,100	2,100 - 5,250	> 5,250
1995	< 2,150	2,150 - 5,400	> 5,400
1996	< 2,200	2,200 - 5,550	> 5,550
1997	< 2,250	2,250 - 5,700	> 5,700
1998	< 2,300	2,300 - 5,800	> 5,800
1999	< 2,350	2,350 - 5,900	> 5,900
2000	< 2,450	2,450 - 6,100	> 6,100
2001	< 2,500	2,500 - 6,300	> 6,300
2002**	< 2,500	2,500 - 6,250	> 6,250
2003	< 2,550	2,550 - 6,350	> 6,350
2004	< 2,600	2,600 - 6,500	> 6,500
2005	< 2,650	2,650 - 6,650	> 6,650
2006	< 2,750	2,750 - 6,850	> 6,850
2007	< 2,850	2,850 - 7,150	> 7,150
2008	< 2,900	2,900 - 7,300	> 7,300

Joint and Head of Household

	Bracket 1	Bracket 2	Bracket 3
	5.0%	7.0%	9.0%
	< 4,000	4,000 - 10,000	> 10,000
	< 4,100	4,100 - 10,300	> 10,300
	< 4,200	4,200 - 10,500	> 10,500
	< 4,300	4,300 - 10,800	> 10,800
	< 4,400	4,400 - 11,100	> 11,100
	< 4,500	4,500 - 11,400	> 11,400
	< 4,600	4,600 - 11,600	> 11,600
	< 4,700	4,700 - 11,800	> 11,800
	< 4,900	4,900 - 12,200	> 12,200
	< 5,000	5,000 - 12,600	> 12,600
	< 5,000	5,000 - 12,500	> 12,500
	< 5,100	5,100 - 12,700	> 12,700
	< 5,200	5,200 - 13,000	> 13,000
	< 5,300	5,300 - 13,300	> 13,300
	< 5,500	5,500 - 13,700	> 13,700
	< 5,700	5,700 - 14,300	> 14,300
	< 5,800	5,800 - 14,600	> 14,600

* 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.