

# Oregon Standard Deduction

Prior to 1971, the Oregon standard deduction was based on a combination of federal adjusted gross income (FAGI) and the number of exemptions. From 1971 to 1986, the standard deduction was the greater of \$1,050 or 13% of FAGI, up to \$1,500 for single, married filing jointly, and head of household. For married filing separately, the standard deduction was the greater of \$525 or 13% of FAGI, up to \$750. The table below gives the standard deduction by filing status from 1987-2008.

Tax Year	Oregon Standard Deduction			Additional deduction for age 65 or older, or blind		
	Single	Joint	Separate	Head of Household	Single or HoH	Joint or Separate
1987-2001	\$1,800	\$3,000	\$1,500	\$2,640	\$1,200	\$1,000
2002	\$1,640	\$3,280	\$1,640	\$2,640	\$1,200	\$1,000
2003	\$1,670	\$3,345	\$1,670	\$2,695	\$1,200	\$1,000
2004	\$1,770	\$3,445	\$1,720	\$2,770	\$1,200	\$1,000
2005	\$1,770	\$3,545	\$1,770	\$2,855	\$1,200	\$1,000
2006	\$1,840	\$3,685	\$1,840	\$2,965	\$1,200	\$1,000
2007	\$1,825	\$3,650	\$1,825	\$2,940	\$1,200	\$1,000
2008	\$1,865	\$3,735	\$1,865	\$3,005	\$1,200	\$1,000