

## **Section 4: Tables for Full-Year Resident Returns**

This section contains tables for full-year resident returns, which comprise nearly 90 percent of all returns. These tables represent the strongest base for statistical reference, because Oregon adjusted gross income and federal adjusted gross income are identical. Breakdowns by tax status (taxable or nontaxable), standard or itemized deductions, filing status (single, joint, head of household, or married filing separately), and family size are provided.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	5,301	11,206	-478,789	12,051	14,044	240	56,807	1,010	84	0	84	11	73	3	70
NEG <10	5,892	9,014	-19,598	612	1,574	81	30,615	193	16	0	16	1	15	1	14
0- 2	48,079	28,788	55,257	1,184	1,815	549	84,657	5,047	271	0	271	22	249	8	240
2- 4	60,835	43,286	182,236	758	2,584	1,346	129,654	65,989	3,314	0	3,315	1,379	1,935	87	1,848
4- 6	58,805	54,334	293,654	903	3,842	3,048	140,255	161,946	8,850	0	8,850	4,242	4,608	207	4,401
6- 8	58,365	69,467	408,089	875	7,287	5,967	161,669	250,469	14,661	0	14,662	6,693	7,968	365	7,604
8- 10	56,498	80,264	508,182	1,294	11,601	11,480	173,825	327,895	20,488	0	20,488	9,121	11,367	519	10,848
10- 12	55,627	88,031	611,872	1,310	17,254	18,077	187,183	406,117	26,786	0	26,786	11,287	15,499	708	14,791
12- 14	56,486	95,694	734,037	1,467	25,036	25,576	200,002	499,964	34,046	0	34,046	13,403	20,642	943	19,699
14- 16	54,302	95,946	814,250	1,289	29,842	33,936	374,853	564,622	39,561	0	39,561	13,996	25,566	1,169	24,397
16- 18	52,377	94,740	889,901	1,487	31,924	43,211	201,873	626,422	45,161	0	45,161	14,247	30,913	1,413	29,500
18- 20	49,715	92,295	943,779	1,704	35,178	51,349	197,830	672,823	49,645	1	49,646	14,110	35,536	1,624	33,912
20- 22	46,492	87,886	976,140	1,275	37,313	58,410	189,970	701,316	52,722	0	52,723	13,289	39,433	1,802	37,631
22- 24	43,399	83,100	997,637	1,301	39,912	64,298	185,731	718,052	54,805	0	54,805	12,330	42,475	1,941	40,534
24- 26	40,501	79,055	1,012,208	1,530	41,894	69,319	180,369	730,709	56,470	0	56,470	11,619	44,851	2,050	42,801
26- 28	38,923	76,646	1,050,478	2,006	44,457	75,432	178,635	760,730	59,453	0	59,453	11,040	48,412	2,213	46,200
28- 30	36,569	74,107	1,060,062	1,572	47,269	75,463	179,752	765,792	60,293	1	60,293	10,505	49,788	2,275	47,513
30- 32	34,646	71,868	1,073,609	1,450	47,421	75,955	181,584	775,904	61,529	1	61,530	10,104	51,426	2,350	49,075
32- 34	32,667	69,929	1,077,674	1,569	50,129	75,474	178,912	779,892	62,205	0	62,205	9,770	52,435	2,396	50,039
34- 36	30,896	68,143	1,081,070	1,382	51,312	74,166	178,858	782,944	62,733	0	62,733	9,492	53,240	2,433	50,807
36- 38	29,619	67,643	1,095,705	2,135	54,432	73,306	181,346	793,471	63,820	3	63,823	9,392	54,431	2,488	51,944
38- 40	28,161	66,178	1,097,988	1,888	55,643	71,673	181,286	795,477	64,252	0	64,252	9,133	55,118	2,519	52,599
40- 45	64,964	157,273	2,757,656	4,851	141,503	172,588	451,903	2,006,538	163,275	1	163,276	21,743	141,533	6,468	135,065
45- 50	57,082	144,405	2,708,999	3,825	137,038	158,502	440,012	1,984,282	162,839	0	162,839	19,959	142,881	6,530	136,351
50- 55	50,726	133,868	2,660,533	3,981	139,580	144,818	430,309	1,956,025	161,591	0	161,591	18,639	142,952	6,533	136,419
55- 60	44,403	120,366	2,550,749	3,783	136,052	129,214	406,600	1,887,407	156,858	2	156,860	16,824	140,036	6,400	133,636
60- 70	71,470	198,311	4,625,920	7,198	239,372	210,591	730,191	3,459,807	289,907	1	289,909	27,820	262,089	11,977	250,111
70- 80	49,745	140,884	3,715,145	6,346	175,871	147,737	571,654	2,830,306	239,462	2	239,464	19,990	219,474	10,030	209,444
80- 90	34,112	97,654	2,888,919	4,952	126,711	101,676	434,224	2,233,715	190,450	1	190,451	14,030	176,420	8,062	168,358
90-100	23,648	67,605	2,239,169	4,329	91,184	70,596	327,665	1,755,265	150,611	0	150,611	9,897	140,714	6,431	134,283
100-125	32,877	93,069	3,642,295	8,445	142,048	98,169	513,016	2,900,857	250,857	0	250,857	14,412	236,445	10,806	225,640
125-150	15,397	44,102	2,096,420	4,795	73,929	45,989	275,748	1,706,891	148,841	1	148,842	7,512	141,330	6,459	134,871
150-200	14,640	42,171	2,506,152	8,550	76,585	43,726	300,983	2,094,436	183,960	1	183,960	7,692	176,269	8,055	168,213
200-300	10,416	30,283	2,505,371	10,789	66,472	31,132	257,854	2,162,094	191,354	3	191,357	6,365	184,992	8,454	176,538
300-500	5,443	15,551	2,047,732	7,799	43,947	16,235	172,519	1,823,238	162,409	5	162,414	4,328	158,085	7,225	150,861
500+	4,050	11,324	5,425,680	29,071	97,548	12,084	355,187	4,990,989	447,938	23	447,961	10,893	437,068	19,974	417,094
NEGATI VE	11,193	20,220	-498,387	12,663	15,618	320	87,422	1,204	100	0	100	12	89	4	85
S 0- 10	282,582	276,139	1,447,419	5,013	27,129	22,389	690,060	811,346	47,585	1	47,586	21,458	26,128	1,186	24,942
U 10- 20	268,507	466,706	3,993,840	7,256	139,235	172,149	1,161,742	2,769,950	195,199	1	195,200	67,043	128,157	5,857	122,300
B 20- 30	205,884	400,794	5,096,525	7,684	210,844	342,922	914,457	3,676,598	283,742	1	283,744	58,784	224,960	10,281	214,679
T 30- 40	155,989	343,761	5,426,045	8,424	258,938	370,575	901,987	3,927,687	314,538	4	314,543	47,892	266,650	12,186	254,464
O 40- 60	217,175	555,912	10,677,937	16,440	554,174	605,122	1,728,824	7,834,252	644,563	3	644,566	77,165	567,401	25,931	541,470
T 60-100	178,975	504,454	13,469,153	22,825	633,138	530,599	2,063,734	10,279,093	870,429	5	870,434	71,737	798,697	36,500	762,197
100+	82,823	236,500	18,223,650	69,449	500,529	247,335	1,875,306	15,678,504	1,385,359	32	1,385,391	51,202	1,334,189	60,973	1,273,216
TOTAL	1,403,128	2,804,486	57,836,181	149,753	2,339,605	2,291,413	9,423,532	44,978,633	3,741,517	47	3,741,564	395,293	3,346,270	152,917	3,193,353

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	5,301	2.11	-90,321	2,273	2,649	45	10,716	191	16	0	16	2	14	1	13	-0.0	6.9	-0.2
NEG <10	5,892	1.53	-3,326	104	267	14	5,196	33	3	0	3	0	3	0	2	-0.1	7.4	-1.0
0- 2	48,079	0.60	1,149	25	38	11	1,761	105	6	0	6	0	5	0	5	0.4	4.8	9.1
2- 4	60,835	0.71	2,996	12	42	22	2,131	1,085	54	0	54	23	32	1	30	1.0	2.8	36.2
4- 6	58,805	0.92	4,994	15	65	52	2,385	2,754	151	0	151	72	78	4	75	1.5	2.7	55.1
6- 8	58,365	1.19	6,992	15	125	102	2,770	4,291	251	0	251	115	137	6	130	1.9	3.0	61.4
8- 10	56,498	1.42	8,995	23	205	203	3,077	5,804	363	0	363	161	201	9	192	2.1	3.3	64.5
10- 12	55,627	1.58	11,000	24	310	325	3,365	7,301	482	0	482	203	279	13	266	2.4	3.6	66.4
12- 14	56,486	1.69	12,995	26	443	453	3,541	8,851	603	0	603	237	365	17	349	2.7	3.9	68.1
14- 16	54,302	1.77	14,995	24	550	625	6,903	10,398	729	0	729	258	471	22	449	3.0	4.3	69.3
16- 18	52,377	1.81	16,990	28	610	825	3,854	11,960	862	0	862	272	590	27	563	3.3	4.7	70.4
18- 20	49,715	1.86	18,984	34	708	1,033	3,979	13,534	999	0	999	284	715	33	682	3.6	5.0	71.3
20- 22	46,492	1.89	20,996	27	803	1,256	4,086	15,085	1,134	0	1,134	286	848	39	809	3.9	5.4	71.8
22- 24	43,399	1.91	22,988	30	920	1,482	4,280	16,545	1,263	0	1,263	284	979	45	934	4.1	5.6	72.0
24- 26	40,501	1.95	24,992	38	1,034	1,712	4,453	18,042	1,394	0	1,394	287	1,107	51	1,057	4.2	5.9	72.2
26- 28	38,923	1.97	26,989	52	1,142	1,938	4,589	19,544	1,527	0	1,527	284	1,244	57	1,187	4.4	6.1	72.4
28- 30	36,569	2.03	28,988	43	1,293	2,064	4,915	20,941	1,649	0	1,649	287	1,361	62	1,299	4.5	6.2	72.2
30- 32	34,646	2.07	30,988	42	1,369	2,192	5,241	22,395	1,776	0	1,776	292	1,484	68	1,416	4.6	6.3	72.3
32- 34	32,667	2.14	32,990	48	1,535	2,310	5,477	23,874	1,904	0	1,904	299	1,605	73	1,532	4.6	6.4	72.4
34- 36	30,896	2.21	34,991	45	1,661	2,401	5,789	25,341	2,030	0	2,030	307	1,723	79	1,644	4.7	6.5	72.4
36- 38	29,619	2.28	36,993	72	1,838	2,475	6,123	26,789	2,155	0	2,155	317	1,838	84	1,754	4.7	6.5	72.4
38- 40	28,161	2.35	38,990	67	1,976	2,545	6,437	28,247	2,282	0	2,282	324	1,957	89	1,868	4.8	6.6	72.4
40- 45	64,964	2.42	42,449	75	2,178	2,657	6,956	30,887	2,513	0	2,513	335	2,179	100	2,079	4.9	6.7	72.8
45- 50	57,082	2.53	47,458	67	2,401	2,777	7,708	34,762	2,853	0	2,853	350	2,503	114	2,389	5.0	6.9	73.2
50- 55	50,726	2.64	52,449	78	2,752	2,855	8,483	38,561	3,186	0	3,186	367	2,818	129	2,689	5.1	7.0	73.5
55- 60	44,403	2.71	57,445	85	3,064	2,910	9,157	42,506	3,533	0	3,533	379	3,154	144	3,010	5.2	7.1	74.0
60- 70	71,470	2.77	64,725	101	3,349	2,947	10,217	48,409	4,056	0	4,056	389	3,667	168	3,500	5.4	7.2	74.8
70- 80	49,745	2.83	74,684	128	3,535	2,970	11,492	56,896	4,814	0	4,814	402	4,412	202	4,210	5.6	7.4	76.2
80- 90	34,112	2.86	84,689	145	3,715	2,981	12,729	65,482	5,583	0	5,583	411	5,172	236	4,935	5.8	7.5	77.3
90-100	23,648	2.86	94,687	183	3,856	2,985	13,856	74,225	6,369	0	6,369	419	5,950	272	5,678	6.0	7.7	78.4
100-125	32,877	2.83	110,785	257	4,321	2,986	15,604	88,234	7,630	0	7,630	438	7,192	329	6,863	6.2	7.8	79.6
125-150	15,397	2.86	136,158	311	4,801	2,987	17,909	110,859	9,667	0	9,667	488	9,179	419	8,760	6.4	7.9	81.4
150-200	14,640	2.88	171,185	584	5,231	2,987	20,559	143,063	12,566	0	12,566	525	12,040	550	11,490	6.7	8.0	83.6
200-300	10,416	2.91	240,531	1,036	6,382	2,989	24,756	207,574	18,371	0	18,371	611	17,760	812	16,949	7.0	8.2	86.3
300-500	5,443	2.86	376,214	1,433	8,074	2,983	31,696	334,969	29,838	1	29,839	795	29,044	1,327	27,716	7.4	8.3	89.0
500+	4,050	2.80	1,339,674	7,178	24,086	2,984	87,700	1,232,343	110,602	6	110,608	2,690	107,918	4,932	102,986	7.7	8.4	92.0
NEGATIVE	11,193	1.81	-44,527	1,131	1,395	29	7,810	108	9	0	9	1	8	0	8	-0.0	7.0	-0.2
S 0- 10	282,582	0.98	5,122	18	96	79	2,442	2,871	168	0	168	76	92	4	88	1.7	3.1	56.1
U 10- 20	268,507	1.74	14,874	27	519	641	4,327	10,316	727	0	727	250	477	22	455	3.1	4.4	69.4
B 20- 30	205,884	1.95	24,754	37	1,024	1,666	4,442	17,858	1,378	0	1,378	286	1,093	50	1,043	4.2	5.8	72.1
T 30- 40	155,989	2.20	34,785	54	1,660	2,376	5,782	25,179	2,016	0	2,016	307	1,709	78	1,631	4.7	6.5	72.4
O 40- 60	217,175	2.56	49,167	76	2,552	2,786	7,961	36,073	2,968	0	2,968	355	2,613	119	2,493	5.1	6.9	73.4
T 60-100	178,975	2.82	75,257	128	3,538	2,965	11,531	57,433	4,863	0	4,863	401	4,463	204	4,259	5.7	7.4	76.3
100+	82,823	2.86	220,031	839	6,043	2,986	22,642	189,301	16,727	0	16,727	618	16,109	736	15,373	7.0	8.1	86.0
TOTAL	1,403,128	2.00	41,219	107	1,667	1,633	6,716	32,056	2,667	0	2,667	282	2,385	109	2,276	5.5	7.1	77.8

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE D: SOURCES OF ADJUSTED GROSS INCOME (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	ADJUSTED GROSS INCOME	WAGES SALARIES TI PS	TAXABLE DI VI DENDS & INTEREST	BUSI NESS INCOME	PROPERTY SALES	TAXABLE PENSI ONS	RENT PARTNER ETC.	FARM	OTHER	ADJUST- MENTS
NEG >10	5,301	-478,789	48,066	35,938	-44,890	61,452	13,891	-177,161	-59,217	-353,941	2,926
NEG <10	5,892	-19,598	16,615	8,008	-9,183	2,187	6,155	-17,891	-8,800	-14,656	2,034
0- 2	48,079	55,257	46,383	9,990	1,613	5,276	3,464	-3,178	-2,561	-4,376	1,354
2- 4	60,835	182,236	148,002	15,895	7,561	7,490	6,998	-2,199	-3,301	4,190	2,399
4- 6	58,805	293,654	227,976	22,401	14,760	8,957	16,543	-548	-3,304	10,482	3,612
6- 8	58,365	408,089	286,733	35,397	23,801	10,211	37,821	2,334	-3,028	20,077	5,255
8- 10	56,498	508,182	345,035	46,242	29,641	10,784	56,485	2,228	-2,956	26,665	5,942
10- 12	55,627	611,872	408,771	54,111	31,344	17,162	78,349	-623	-3,382	32,842	6,702
12- 14	56,486	734,037	494,684	59,106	34,373	14,564	97,449	5,901	-3,920	39,814	7,935
14- 16	54,302	814,250	556,875	61,570	37,625	15,457	107,785	5,804	-3,278	41,257	8,844
16- 18	52,377	889,901	620,433	63,606	38,090	17,543	114,524	5,612	-4,885	44,486	9,508
18- 20	49,715	943,779	675,497	59,877	37,222	18,672	114,366	5,725	-3,743	46,196	10,034
20- 22	46,492	976,140	711,228	55,295	38,640	18,441	110,742	6,130	-4,085	50,486	10,736
22- 24	43,399	997,637	733,720	53,736	39,209	17,889	109,552	6,988	-4,515	51,806	10,747
24- 26	40,501	1,012,208	755,114	49,457	37,232	18,101	105,177	7,512	-3,965	54,807	11,229
26- 28	38,923	1,050,478	791,515	48,553	39,093	18,599	104,914	6,739	-3,432	55,650	11,151
28- 30	36,569	1,060,062	797,211	47,275	38,722	19,862	106,725	7,343	-3,717	58,025	11,384
30- 32	34,646	1,073,609	807,706	47,256	39,704	19,325	105,556	9,156	-2,923	59,526	11,697
32- 34	32,667	1,077,674	809,295	45,748	39,406	21,726	108,272	8,828	-2,724	58,820	11,698
34- 36	30,896	1,081,070	817,506	42,890	39,727	20,762	106,297	9,001	-3,032	59,759	11,841
36- 38	29,619	1,095,705	826,272	43,750	39,673	20,492	110,458	9,861	-3,415	60,367	11,754
38- 40	28,161	1,097,988	827,663	43,962	40,331	21,626	110,162	9,773	-2,853	58,772	11,447
40- 45	64,964	2,757,656	2,081,487	109,891	97,379	58,416	277,469	27,850	-10,471	144,770	29,134
45- 50	57,082	2,708,999	2,048,422	104,539	91,714	59,793	266,821	31,568	-6,906	139,653	26,605
50- 55	50,726	2,660,533	1,990,800	102,006	95,505	71,122	268,699	23,022	-6,624	141,884	25,881
55- 60	44,403	2,550,749	1,890,536	99,485	87,564	68,172	262,850	35,828	-5,008	135,321	24,000
60- 70	71,470	4,625,920	3,399,904	186,564	161,539	141,078	493,359	74,466	-7,579	218,839	42,250
70- 80	49,745	3,715,145	2,712,731	155,218	134,601	133,899	387,084	79,905	-6,784	153,164	34,672
80- 90	34,112	2,888,919	2,074,386	127,284	114,869	125,465	293,119	79,408	-3,882	107,808	29,539
90-100	23,648	2,239,169	1,570,544	106,592	104,343	115,377	218,903	78,142	-1,879	72,667	25,520
100-125	32,877	3,642,295	2,389,741	204,242	200,453	253,137	359,158	178,263	-4,713	111,306	49,293
125-150	15,397	2,096,420	1,259,652	130,731	150,964	192,523	178,804	164,305	-945	58,637	38,251
150-200	14,640	2,506,152	1,386,924	172,695	199,965	283,882	178,927	266,135	-356	67,379	49,399
200-300	10,416	2,505,371	1,272,167	185,946	193,619	372,874	132,534	336,592	-1,818	58,822	45,366
300-500	5,443	2,047,732	936,426	161,781	127,041	385,092	73,666	344,136	299	48,936	29,646
500+	4,050	5,425,680	1,305,804	538,987	94,839	2,099,630	67,318	1,225,861	-5,650	118,354	19,462
NEGATI VE	11,193	-498,387	64,681	43,946	-54,073	63,639	20,046	-195,052	-68,017	-368,597	4,960
S 0- 10	282,582	1,447,419	1,054,129	129,924	77,375	42,718	121,310	-1,364	-15,150	57,037	18,561
U 10- 20	268,507	3,993,840	2,756,260	298,270	178,655	83,397	512,474	22,419	-19,207	204,595	43,022
B 20- 30	205,884	5,096,525	3,788,789	254,316	192,896	92,891	537,110	34,711	-19,714	270,775	55,247
T 30- 40	155,989	5,426,045	4,088,442	223,606	198,841	103,931	540,745	46,619	-14,946	297,244	58,436
O 40- 60	217,175	10,677,937	8,011,246	415,921	372,162	257,504	1,075,839	118,267	-29,009	561,628	105,620
T 60-100	178,975	13,469,153	9,757,565	575,658	515,353	515,819	1,392,464	311,921	-20,125	552,478	131,980
100+	82,823	18,223,650	8,550,715	1,394,382	966,882	3,587,139	990,407	2,515,293	-13,184	463,435	231,418
TOTAL	1,403,128	57,836,181	38,071,826	3,336,022	2,448,090	4,747,038	5,190,394	2,852,815	-199,354	2,038,593	649,244

**TABLE D1: WAGE, INTEREST, AND DIVIDEND INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	WAGES, SALARIES, TIPS & OTHER COMPENSATION					INTEREST INCOME					DIVIDEND INCOME				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	1,949	36.8	48,066	24,662	10.0	4,177	78.8	29,098	6,966	6.1	1,724	32.5	6,840	3,967	1.4
NEG <10	1,616	27.4	16,615	10,281	84.8	3,771	64.0	5,927	1,572	30.2	1,838	31.2	2,081	1,132	10.6
0- 2	33,190	69.0	46,383	1,397	83.9	16,617	34.6	6,727	405	12.2	8,389	17.4	3,263	389	5.9
2- 4	50,268	82.6	148,002	2,944	81.2	20,597	33.9	10,523	511	5.8	7,807	12.8	5,372	688	2.9
4- 6	47,801	81.3	227,976	4,769	77.6	20,519	34.9	15,618	761	5.3	6,916	11.8	6,783	981	2.3
6- 8	43,979	75.4	286,733	6,520	70.3	21,980	37.7	26,216	1,193	6.4	7,325	12.6	9,181	1,253	2.2
8- 10	41,538	73.5	345,035	8,306	67.9	22,064	39.1	34,450	1,561	6.8	7,649	13.5	11,792	1,542	2.3
10- 12	40,387	72.6	408,771	10,121	66.8	22,635	40.7	40,687	1,798	6.6	7,809	14.0	13,424	1,719	2.2
12- 14	41,531	73.5	494,684	11,911	67.4	23,259	41.2	44,382	1,908	6.0	8,157	14.4	14,724	1,805	2.0
14- 16	40,526	74.6	556,875	13,741	68.4	22,764	41.9	45,622	2,004	5.6	8,018	14.8	15,947	1,989	2.0
16- 18	39,833	76.1	620,433	15,576	69.7	22,747	43.4	47,254	2,077	5.3	7,972	15.2	16,352	2,051	1.8
18- 20	38,759	78.0	675,497	17,428	71.6	22,237	44.7	44,296	1,992	4.7	7,560	15.2	15,581	2,061	1.7
20- 22	36,870	79.3	711,228	19,290	72.9	21,224	45.7	40,158	1,892	4.1	7,171	15.4	15,137	2,111	1.6
22- 24	34,750	80.1	733,720	21,114	73.5	20,802	47.9	38,803	1,865	3.9	6,914	15.9	14,933	2,160	1.5
24- 26	32,908	81.3	755,114	22,946	74.6	20,266	50.0	35,684	1,761	3.5	6,610	16.3	13,773	2,084	1.4
26- 28	32,008	82.2	791,515	24,729	75.3	20,258	52.0	34,749	1,715	3.3	6,605	17.0	13,804	2,090	1.3
28- 30	30,111	82.3	797,211	26,476	75.2	20,069	54.9	33,258	1,657	3.1	6,673	18.2	14,017	2,101	1.3
30- 32	28,654	82.7	807,706	28,188	75.2	19,702	56.9	33,233	1,687	3.1	6,445	18.6	14,023	2,176	1.3
32- 34	27,027	82.7	809,295	29,944	75.1	19,365	59.3	32,440	1,675	3.0	6,490	19.9	13,307	2,050	1.2
34- 36	25,827	83.6	817,506	31,653	75.6	19,097	61.8	29,969	1,569	2.8	6,403	20.7	12,921	2,018	1.2
36- 38	24,819	83.8	826,272	33,292	75.4	18,789	63.4	30,678	1,633	2.8	6,498	21.9	13,072	2,012	1.2
38- 40	23,670	84.1	827,663	34,967	75.4	18,586	66.0	30,557	1,644	2.8	6,427	22.8	13,405	2,086	1.2
40- 45	54,922	84.5	2,081,487	37,899	75.5	45,273	69.7	74,570	1,647	2.7	16,361	25.2	35,320	2,159	1.3
45- 50	48,587	85.1	2,048,422	42,160	75.6	41,878	73.4	69,885	1,669	2.6	15,557	27.3	34,654	2,228	1.3
50- 55	43,084	84.9	1,990,800	46,207	74.8	38,904	76.7	66,977	1,722	2.5	15,191	29.9	35,030	2,306	1.3
55- 60	37,775	85.1	1,890,536	50,047	74.1	35,360	79.6	65,804	1,861	2.6	14,626	32.9	33,681	2,303	1.3
60- 70	60,944	85.3	3,399,904	55,787	73.5	59,734	83.6	121,886	2,040	2.6	26,992	37.8	64,678	2,396	1.4
70- 80	42,624	85.7	2,712,731	63,643	73.0	43,316	87.1	100,273	2,315	2.7	21,841	43.9	54,945	2,516	1.5
80- 90	29,297	85.9	2,074,386	70,805	71.8	30,512	89.4	78,821	2,583	2.7	16,801	49.3	48,463	2,885	1.7
90-100	20,291	85.8	1,570,544	77,401	70.1	21,647	91.5	65,683	3,034	2.9	12,908	54.6	40,909	3,169	1.8
100-125	27,755	84.4	2,389,741	86,101	65.6	30,452	92.6	120,601	3,960	3.3	20,365	61.9	83,641	4,107	2.3
125-150	12,661	82.2	1,259,652	99,491	60.1	14,497	94.2	76,497	5,277	3.6	10,509	68.3	54,233	5,161	2.6
150-200	11,865	81.0	1,386,924	116,892	55.3	14,007	95.7	98,331	7,020	3.9	10,891	74.4	74,364	6,828	3.0
200-300	8,341	80.1	1,272,167	152,520	50.8	10,064	96.6	105,971	10,530	4.2	8,324	79.9	79,975	9,608	3.2
300-500	4,333	79.6	936,426	216,115	45.7	5,316	97.7	90,979	17,114	4.4	4,620	84.9	70,803	15,325	3.5
500+	3,274	80.8	1,305,804	398,841	24.1	3,995	98.6	295,555	73,981	5.4	3,682	90.9	243,432	66,114	4.5
NEGATIVE	3,565	31.9	64,681	18,143	13.0	7,948	71.0	35,025	4,407	7.0	3,562	31.8	8,921	2,505	1.8
S 0- 10	216,776	76.7	1,054,129	4,863	72.8	101,777	36.0	93,534	919	6.5	38,086	13.5	36,390	955	2.5
U 10- 20	201,036	74.9	2,756,260	13,710	69.0	113,642	42.3	222,241	1,956	5.6	39,516	14.7	76,029	1,924	1.9
B 20- 30	166,647	80.9	3,788,789	22,735	74.3	102,619	49.8	182,652	1,780	3.6	33,973	16.5	71,663	2,109	1.4
T 30- 40	129,997	83.3	4,088,442	31,450	75.3	95,539	61.2	156,877	1,642	2.9	32,263	20.7	66,728	2,068	1.2
O 40- 60	184,368	84.9	8,011,246	43,452	75.0	161,415	74.3	277,236	1,718	2.6	61,735	28.4	138,685	2,246	1.3
T 60-100	153,156	85.6	9,757,565	63,710	72.4	155,209	86.7	366,663	2,362	2.7	78,542	43.9	208,995	2,661	1.6
100+	68,229	82.4	8,550,715	125,324	46.9	78,331	94.6	787,934	10,059	4.3	58,391	70.5	606,448	10,386	3.3
TOTAL	1,123,774	80.1	\$38,071,826	\$33,879	65.8	816,480	58.2	\$2,122,162	\$2,599	3.7	346,068	24.7	\$1,213,860	\$3,508	2.1

**TABLE D2: TAX REFUND, ALIMONY, AND UNEMPLOYMENT INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	TAXABLE STATE INCOME TAX REFUND					ALIMONY RECEIVED					UNEMPLOYMENT INCOME				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	778	14.7	2,335	3,001	0.5	20	0.4	252	12,604	0.1	148	2.8	512	3,458	0.1
NEG <10	489	8.3	543	1,110	2.8	13	0.2	116	8,940	0.6	152	2.6	446	2,936	2.3
0- 2	426	0.9	224	525	0.4	22	0.0	66	2,986	0.1	428	0.9	384	898	0.7
2- 4	649	1.1	364	562	0.2	62	0.1	184	2,964	0.1	1,572	2.6	2,083	1,325	1.1
4- 6	927	1.6	472	509	0.2	149	0.3	543	3,645	0.2	3,049	5.2	4,736	1,553	1.6
6- 8	1,219	2.1	668	548	0.2	263	0.5	1,187	4,513	0.3	4,421	7.6	7,720	1,746	1.9
8- 10	1,718	3.0	873	508	0.2	318	0.6	1,757	5,526	0.3	5,379	9.5	9,961	1,852	2.0
10- 12	2,085	3.7	1,030	494	0.2	317	0.6	1,786	5,634	0.3	5,939	10.7	11,903	2,004	1.9
12- 14	2,607	4.6	1,296	497	0.2	341	0.6	2,148	6,300	0.3	6,108	10.8	13,200	2,161	1.8
14- 16	3,130	5.8	1,606	513	0.2	307	0.6	2,048	6,670	0.3	5,800	10.7	13,521	2,331	1.7
16- 18	3,716	7.1	1,953	525	0.2	353	0.7	2,319	6,570	0.3	5,545	10.6	13,103	2,363	1.5
18- 20	4,211	8.5	2,333	554	0.2	381	0.8	2,592	6,802	0.3	5,340	10.7	13,391	2,508	1.4
20- 22	4,612	9.9	2,541	551	0.3	323	0.7	2,406	7,450	0.2	4,981	10.7	12,936	2,597	1.3
22- 24	5,305	12.2	3,055	576	0.3	299	0.7	2,192	7,333	0.2	4,640	10.7	12,171	2,623	1.2
24- 26	5,860	14.5	3,351	572	0.3	333	0.8	2,650	7,958	0.3	4,137	10.2	11,209	2,710	1.1
26- 28	6,510	16.7	3,762	578	0.4	305	0.8	2,557	8,382	0.2	4,094	10.5	11,260	2,750	1.1
28- 30	7,059	19.3	4,072	577	0.4	295	0.8	2,573	8,722	0.2	3,815	10.4	10,846	2,843	1.0
30- 32	7,692	22.2	4,529	589	0.4	285	0.8	2,678	9,397	0.2	3,620	10.4	10,535	2,910	1.0
32- 34	8,027	24.6	4,922	613	0.5	268	0.8	2,526	9,425	0.2	3,342	10.2	9,242	2,765	0.9
34- 36	8,546	27.7	5,268	616	0.5	234	0.8	2,121	9,064	0.2	3,227	10.4	9,311	2,885	0.9
36- 38	9,084	30.7	5,781	636	0.5	202	0.7	2,189	10,837	0.2	3,117	10.5	8,681	2,785	0.8
38- 40	9,442	33.5	5,944	630	0.5	169	0.6	1,649	9,756	0.2	2,912	10.3	8,166	2,804	0.7
40- 45	24,237	37.3	15,581	643	0.6	380	0.6	4,526	11,910	0.2	6,717	10.3	18,627	2,773	0.7
45- 50	24,557	43.0	15,911	648	0.6	291	0.5	3,667	12,603	0.1	5,545	9.7	15,390	2,776	0.6
50- 55	23,609	46.5	15,700	665	0.6	229	0.5	3,439	15,016	0.1	4,708	9.3	13,199	2,804	0.5
55- 60	22,352	50.3	14,872	665	0.6	170	0.4	2,814	16,552	0.1	3,867	8.7	10,827	2,800	0.4
60- 70	38,378	53.7	26,703	696	0.6	268	0.4	4,630	17,275	0.1	5,331	7.5	15,600	2,926	0.3
70- 80	28,460	57.2	20,716	728	0.6	161	0.3	3,231	20,071	0.1	2,984	6.0	9,046	3,031	0.2
80- 90	20,314	59.6	16,249	800	0.6	116	0.3	2,456	21,172	0.1	1,729	5.1	5,497	3,179	0.2
90-100	14,134	59.8	12,150	860	0.5	70	0.3	1,693	24,192	0.1	1,046	4.4	3,408	3,258	0.2
100-125	19,445	59.1	20,263	1,042	0.6	109	0.3	3,713	34,066	0.1	1,125	3.4	3,900	3,467	0.1
125-150	8,792	57.1	11,299	1,285	0.5	45	0.3	1,137	25,264	0.1	453	2.9	1,755	3,874	0.1
150-200	8,226	56.2	13,778	1,675	0.5	54	0.4	1,994	36,921	0.1	284	1.9	1,119	3,941	0.0
200-300	5,907	56.7	14,616	2,474	0.6	28	0.3	1,271	45,384	0.1	166	1.6	748	4,505	0.0
300-500	3,114	57.2	11,782	3,784	0.6	14	0.3	782	55,863	0.0	51	0.9	250	4,912	0.0
500+	2,344	57.9	31,184	13,304	0.6	7	0.2	855	122,147	0.0	26	0.6	130	4,999	0.0
NEGATIVE	1,267	11.3	2,878	2,272	0.6	33	0.3	368	11,161	0.1	300	2.7	958	3,194	0.2
S 0- 10	4,939	1.7	2,602	527	0.2	814	0.3	3,737	4,591	0.3	14,849	5.3	24,884	1,676	1.7
U 10- 20	15,749	5.9	8,217	522	0.2	1,699	0.6	10,893	6,411	0.3	28,732	10.7	65,118	2,266	1.6
B 20- 30	29,346	14.3	16,781	572	0.3	1,555	0.8	12,378	7,960	0.2	21,667	10.5	58,422	2,696	1.1
T 30- 40	42,791	27.4	26,444	618	0.5	1,158	0.7	11,163	9,640	0.2	16,218	10.4	45,935	2,832	0.8
O 40- 60	94,755	43.6	62,064	655	0.6	1,070	0.5	14,446	13,501	0.1	20,837	9.6	58,043	2,786	0.5
T 60-100	101,286	56.6	75,819	749	0.6	615	0.3	12,011	19,529	0.1	11,090	6.2	33,551	3,025	0.2
100+	47,828	57.7	102,922	2,152	0.6	257	0.3	9,752	37,944	0.1	2,105	2.5	7,902	3,754	0.0
TOTAL	337,961	24.1	\$297,727	\$881	0.5	7,201	0.5	\$74,747	\$10,380	0.1	115,798	8.3	\$294,812	\$2,546	0.0

**TABLE D3: IRA DISTRIBUTION, PENSION AND TAXABLE SOCIAL SECURITY INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	IRA DISTRIBUTIONS					PENSION INCOME					FEDERALLY TAXABLE SOCIAL SECURITY				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	367	6.9	5,909	16,101	1.2	847	16.0	7,908	9,337	1.7	8	0.2	74	9,202	0.0
NEG <10	253	4.3	1,797	7,102	9.2	756	12.8	4,324	5,719	22.1	9	0.2	35	3,843	0.2
0- 2	281	0.6	929	3,308	1.7	939	2.0	2,513	2,676	4.5	28	0.1	22	774	0.0
2- 4	665	1.1	1,642	2,469	0.9	1,893	3.1	5,254	2,776	2.9	52	0.1	101	1,950	0.1
4- 6	1,214	2.1	3,403	2,803	1.2	3,643	6.2	12,955	3,556	4.4	60	0.1	184	3,071	0.1
6- 8	2,155	3.7	6,485	3,009	1.6	7,002	12.0	31,019	4,430	7.6	84	0.1	317	3,778	0.1
8- 10	2,687	4.8	9,125	3,396	1.8	8,785	15.5	47,064	5,357	9.3	83	0.1	295	3,553	0.1
10- 12	3,288	5.9	12,288	3,737	2.0	10,121	18.2	65,604	6,482	10.7	113	0.2	457	4,046	0.1
12- 14	3,819	6.8	14,983	3,923	2.0	10,973	19.4	81,879	7,462	11.2	181	0.3	588	3,249	0.1
14- 16	3,774	7.0	16,490	4,369	2.0	10,763	19.8	90,530	8,411	11.1	229	0.4	764	3,337	0.1
16- 18	3,663	7.0	16,636	4,542	1.9	10,408	19.9	96,795	9,300	10.9	420	0.8	1,093	2,602	0.1
18- 20	3,553	7.1	17,451	4,911	1.8	9,463	19.0	95,422	10,084	10.1	1,115	2.2	1,494	1,340	0.2
20- 22	3,141	6.8	15,846	5,045	1.6	8,485	18.3	92,393	10,889	9.5	2,333	5.0	2,504	1,073	0.3
22- 24	3,067	7.1	16,265	5,303	1.6	7,797	18.0	88,825	11,392	8.9	3,552	8.2	4,462	1,256	0.4
24- 26	2,802	6.9	15,319	5,467	1.5	7,000	17.3	83,175	11,882	8.2	4,320	10.7	6,684	1,547	0.7
26- 28	2,677	6.9	15,242	5,694	1.5	6,584	16.9	80,023	12,154	7.6	4,885	12.6	9,649	1,975	0.9
28- 30	2,492	6.8	14,544	5,836	1.4	6,327	17.3	79,950	12,636	7.5	4,992	13.7	12,231	2,450	1.2
30- 32	2,459	7.1	14,589	5,933	1.4	5,953	17.2	76,744	12,892	7.1	4,890	14.1	14,223	2,909	1.3
32- 34	2,482	7.6	15,797	6,365	1.5	5,724	17.5	76,453	13,357	7.1	4,666	14.3	16,022	3,434	1.5
34- 36	2,363	7.6	14,488	6,131	1.3	5,395	17.5	74,317	13,775	6.9	4,221	13.7	17,491	4,144	1.6
36- 38	2,265	7.6	15,099	6,666	1.4	5,266	17.8	75,693	14,374	6.9	4,163	14.1	19,666	4,724	1.8
38- 40	2,172	7.7	14,641	6,741	1.3	5,124	18.2	74,295	14,499	6.8	4,030	14.3	21,226	5,267	1.9
40- 45	5,270	8.1	36,895	7,001	1.3	12,075	18.6	182,943	15,151	6.6	9,143	14.1	57,631	6,303	2.1
45- 50	4,999	8.8	36,351	7,272	1.3	10,721	18.8	170,486	15,902	6.3	7,488	13.1	59,984	8,011	2.2
50- 55	4,725	9.3	38,152	8,074	1.4	9,951	19.6	166,865	16,769	6.3	7,010	13.8	63,683	9,085	2.4
55- 60	4,411	9.9	37,302	8,457	1.5	9,217	20.8	161,171	17,486	6.3	6,351	14.3	64,377	10,136	2.5
60- 70	8,069	11.3	75,299	9,332	1.6	15,638	21.9	299,402	19,146	6.5	10,510	14.7	118,657	11,290	2.6
70- 80	6,014	12.1	64,890	10,790	1.7	11,213	22.5	234,844	20,944	6.3	7,179	14.4	87,350	12,167	2.4
80- 90	4,513	13.2	56,044	12,418	1.9	7,834	23.0	175,479	22,400	6.1	4,890	14.3	61,596	12,596	2.1
90-100	3,198	13.5	44,095	13,788	2.0	5,413	22.9	132,097	24,404	5.9	3,372	14.3	42,711	12,666	1.9
100-125	4,036	12.3	82,442	20,427	2.3	7,841	23.8	208,823	26,632	5.7	5,156	15.7	67,893	13,168	1.9
125-150	1,665	10.8	44,632	26,806	2.1	3,536	23.0	99,552	28,154	4.7	2,565	16.7	34,619	13,497	1.7
150-200	1,511	10.3	51,462	34,059	2.1	3,112	21.3	92,993	29,882	3.7	2,497	17.1	34,472	13,805	1.4
200-300	1,019	9.8	43,889	43,071	1.8	2,044	19.6	63,293	30,965	2.5	1,787	17.2	25,352	14,187	1.0
300-500	480	8.8	27,646	57,596	1.4	990	18.2	32,852	33,184	1.6	884	16.2	13,167	14,895	0.6
500+	310	7.7	20,222	65,231	0.4	765	18.9	36,090	47,177	0.7	661	16.3	11,006	16,651	0.2
NEGATIVE	620	5.5	7,706	12,428	1.5	1,603	14.3	12,232	7,631	2.5	17	0.2	108	6,365	0.0
S 0- 10	7,002	2.5	21,585	3,083	1.5	22,262	7.9	98,806	4,438	6.8	307	0.1	920	2,995	0.1
U 10- 20	18,097	6.7	77,848	4,302	1.9	51,728	19.3	430,230	8,317	10.8	2,058	0.8	4,396	2,136	0.1
B 20- 30	14,179	6.9	77,214	5,446	1.5	36,193	17.6	424,366	11,725	8.3	20,082	9.8	35,530	1,769	0.7
T 30- 40	11,741	7.5	74,615	6,355	1.4	27,462	17.6	377,501	13,746	7.0	21,970	14.1	88,629	4,034	1.6
O 40- 60	19,405	8.9	148,699	7,663	1.4	41,964	19.3	681,464	16,239	6.4	29,992	13.8	245,675	8,191	2.3
T 60-100	21,794	12.2	240,328	11,027	1.8	40,098	22.4	841,822	20,994	6.2	25,951	14.5	310,314	11,958	2.3
100+	9,021	10.9	270,294	29,963	1.5	18,288	22.1	533,604	29,178	2.9	13,550	16.4	186,510	13,765	1.0
TOTAL	101,859	7.3	\$918,289	\$9,015	1.6	239,598	17.1	\$3,400,024	\$14,191	5.9	113,927	8.1	\$872,081	\$7,655	1.5



**TABLE D4: BUSINESS INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	POSITIVE BUSINESS INCOME				NEGATIVE BUSINESS INCOME				TOTAL BUSINESS INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	769	30.0	9,222	11,992	1,793	70.0	54,112	30,179	2,562	48.3	-44,890	-17,521	9.4
NEG <10	850	28.0	5,399	6,352	2,185	72.0	14,582	6,674	3,035	51.5	-9,183	-3,026	46.9
0- 2	2,751	81.0	5,147	1,871	647	19.0	3,534	5,463	3,398	7.1	1,613	475	2.9
2- 4	3,649	83.1	11,277	3,090	744	16.9	3,716	4,995	4,393	7.2	7,561	1,721	4.1
4- 6	4,490	84.1	18,914	4,212	848	15.9	4,154	4,899	5,338	9.1	14,760	2,765	5.0
6- 8	5,199	84.0	28,581	5,497	989	16.0	4,780	4,833	6,188	10.6	23,801	3,846	5.8
8- 10	5,234	83.0	34,823	6,653	1,071	17.0	5,182	4,839	6,305	11.2	29,641	4,701	5.8
10- 12	4,863	80.3	37,050	7,619	1,192	19.7	5,706	4,787	6,055	10.9	31,344	5,177	5.1
12- 14	4,732	78.7	40,439	8,546	1,281	21.3	6,066	4,735	6,013	10.6	34,373	5,716	4.7
14- 16	4,616	77.9	43,687	9,464	1,307	22.1	6,062	4,638	5,923	10.9	37,625	6,352	4.6
16- 18	4,442	76.9	44,328	9,979	1,338	23.1	6,238	4,662	5,780	11.0	38,090	6,590	4.3
18- 20	4,219	75.2	43,482	10,306	1,390	24.8	6,260	4,503	5,609	11.3	37,222	6,636	3.9
20- 22	4,082	73.5	45,729	11,203	1,473	26.5	7,089	4,813	5,555	11.9	38,640	6,956	4.0
22- 24	3,914	72.4	46,034	11,761	1,492	27.6	6,825	4,574	5,406	12.5	39,209	7,253	3.9
24- 26	3,800	71.2	43,795	11,525	1,537	28.8	6,563	4,270	5,337	13.2	37,232	6,976	3.7
26- 28	3,734	71.5	45,517	12,190	1,492	28.5	6,424	4,306	5,226	13.4	39,093	7,481	3.7
28- 30	3,674	70.2	45,357	12,346	1,559	29.8	6,636	4,256	5,233	14.3	38,722	7,400	3.7
30- 32	3,668	71.1	46,627	12,712	1,489	28.9	6,923	4,650	5,157	14.9	39,704	7,699	3.7
32- 34	3,571	71.0	45,518	12,747	1,461	29.0	6,112	4,183	5,032	15.4	39,406	7,831	3.7
34- 36	3,580	69.8	46,078	12,871	1,550	30.2	6,352	4,098	5,130	16.6	39,727	7,744	3.7
36- 38	3,534	70.3	45,636	12,914	1,494	29.7	5,964	3,992	5,028	17.0	39,673	7,890	3.6
38- 40	3,453	70.2	45,919	13,298	1,464	29.8	5,589	3,817	4,917	17.5	40,331	8,202	3.7
40- 45	8,051	69.6	111,727	13,877	3,511	30.4	14,349	4,087	11,562	17.8	97,379	8,422	3.5
45- 50	7,309	69.3	104,251	14,263	3,236	30.7	12,537	3,874	10,545	18.5	91,714	8,697	3.4
50- 55	6,728	69.6	106,223	15,788	2,942	30.4	10,718	3,643	9,670	19.1	95,505	9,876	3.6
55- 60	5,989	68.9	97,608	16,298	2,704	31.1	10,044	3,715	8,693	19.6	87,564	10,073	3.4
60- 70	9,533	68.7	177,989	18,671	4,346	31.3	16,450	3,785	13,879	19.4	161,539	11,639	3.5
70- 80	6,659	68.9	146,135	21,945	3,006	31.1	11,533	3,837	9,665	19.4	134,601	13,927	3.6
80- 90	4,794	68.3	124,094	25,885	2,223	31.7	9,225	4,150	7,017	20.6	114,869	16,370	4.0
90-100	3,529	71.8	109,957	31,158	1,384	28.2	5,614	4,056	4,913	20.8	104,343	21,238	4.7
100-125	5,493	72.9	210,014	38,233	2,043	27.1	9,561	4,680	7,536	22.9	200,453	26,599	5.5
125-150	2,979	75.3	156,977	52,694	976	24.7	6,013	6,161	3,955	25.7	150,964	38,170	7.2
150-200	3,080	76.7	206,354	66,998	934	23.3	6,389	6,841	4,014	27.4	199,965	49,817	8.0
200-300	2,193	77.2	200,338	91,353	646	22.8	6,719	10,401	2,839	27.3	193,619	68,200	7.7
300-500	1,073	74.7	131,858	122,887	363	25.3	4,816	13,268	1,436	26.4	127,041	88,469	6.2
500+	673	70.7	102,693	152,590	279	29.3	7,854	28,152	952	23.5	94,839	99,621	1.7
NEGATIVE	1,619	28.9	14,621	9,031	3,978	71.1	68,694	17,268	5,597	50.0	-54,073	-9,661	10.8
S 0- 10	21,323	83.2	98,742	4,631	4,299	16.8	21,367	4,970	25,622	9.1	77,375	3,020	5.3
U 10- 20	22,872	77.8	208,986	9,137	6,508	22.2	30,331	4,661	29,380	10.9	178,655	6,081	4.5
B 20- 30	19,204	71.8	226,433	11,791	7,553	28.2	33,537	4,440	26,757	13.0	192,896	7,209	3.8
T 30- 40	17,806	70.5	229,779	12,905	7,458	29.5	30,939	4,148	25,264	16.2	198,841	7,871	3.7
O 40- 60	28,077	69.4	419,810	14,952	12,393	30.6	47,649	3,845	40,470	18.6	372,162	9,196	3.5
T 60-100	24,515	69.1	558,174	22,769	10,959	30.9	42,821	3,907	35,474	19.8	515,353	14,528	3.8
100+	15,491	74.7	1,008,234	65,085	5,241	25.3	41,352	7,890	20,732	25.0	966,882	46,637	5.3
TOTAL	150,907	72.1	\$2,764,780	\$18,321	58,389	27.9	\$316,690	\$5,424	209,296	14.9	\$2,448,090	\$11,697	4.2

**TABLE D5: CAPITAL GAIN INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	CAPITAL GAIN				CAPITAL LOSS				TOTAL CAPITAL GAIN				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	1,543	62.4	71,424	46,289	928	37.6	2,192	2,362	2,471	46.6	69,232	28,018	14.5
NEG <10	830	33.9	7,022	8,460	1,621	66.1	3,500	2,159	2,451	41.6	3,522	1,437	18.0
0- 2	7,018	85.9	7,295	1,040	1,151	14.1	1,788	1,554	8,169	17.0	5,507	674	10.0
2- 4	6,394	85.3	9,698	1,517	1,103	14.7	2,040	1,850	7,497	12.3	7,658	1,021	4.2
4- 6	5,393	81.9	11,477	2,128	1,190	18.1	2,185	1,836	6,583	11.2	9,292	1,411	3.2
6- 8	5,387	80.8	12,600	2,339	1,277	19.2	2,371	1,857	6,664	11.4	10,229	1,535	2.5
8- 10	5,420	79.5	13,512	2,493	1,399	20.5	2,627	1,877	6,819	12.1	10,886	1,596	2.1
10- 12	5,549	79.6	19,656	3,542	1,426	20.4	2,664	1,868	6,975	12.5	16,992	2,436	2.8
12- 14	5,827	80.3	17,029	2,922	1,428	19.7	2,612	1,829	7,255	12.8	14,418	1,987	2.0
14- 16	5,737	79.9	17,661	3,078	1,441	20.1	2,643	1,834	7,178	13.2	15,018	2,092	1.8
16- 18	5,868	81.2	19,666	3,351	1,358	18.8	2,519	1,855	7,226	13.8	17,147	2,373	1.9
18- 20	5,727	81.7	20,347	3,553	1,283	18.3	2,455	1,914	7,010	14.1	17,892	2,552	1.9
20- 22	5,357	81.8	20,280	3,786	1,195	18.2	2,334	1,953	6,552	14.1	17,946	2,739	1.8
22- 24	5,156	81.2	19,909	3,861	1,196	18.8	2,270	1,898	6,352	14.6	17,639	2,777	1.8
24- 26	5,003	81.1	19,972	3,992	1,169	18.9	2,181	1,866	6,172	15.2	17,791	2,883	1.8
26- 28	4,971	81.2	20,135	4,051	1,150	18.8	2,175	1,891	6,121	15.7	17,960	2,934	1.7
28- 30	4,991	81.8	21,252	4,258	1,109	18.2	2,024	1,825	6,100	16.7	19,228	3,152	1.8
30- 32	4,846	81.4	20,651	4,261	1,107	18.6	1,984	1,792	5,953	17.2	18,667	3,136	1.7
32- 34	4,894	81.8	23,345	4,770	1,086	18.2	2,005	1,846	5,980	18.3	21,339	3,568	2.0
34- 36	4,817	81.4	22,067	4,581	1,099	18.6	1,974	1,796	5,916	19.1	20,093	3,396	1.9
36- 38	4,834	80.7	22,065	4,565	1,155	19.3	2,047	1,772	5,989	20.2	20,019	3,343	1.8
38- 40	4,841	81.9	23,070	4,765	1,073	18.1	1,924	1,793	5,914	21.0	21,146	3,576	1.9
40- 45	12,174	82.3	61,696	5,068	2,626	17.7	4,728	1,800	14,800	22.8	56,969	3,849	2.1
45- 50	11,657	82.1	62,527	5,364	2,546	17.9	4,421	1,736	14,203	24.9	58,106	4,091	2.1
50- 55	11,306	82.3	73,815	6,529	2,439	17.7	4,226	1,733	13,745	27.1	69,589	5,063	2.6
55- 60	10,790	82.3	70,837	6,565	2,321	17.7	4,033	1,738	13,111	29.5	66,803	5,095	2.6
60- 70	20,103	83.4	143,628	7,145	4,004	16.6	6,927	1,730	24,107	33.7	136,700	5,671	3.0
70- 80	16,090	83.4	135,722	8,435	3,213	16.6	5,615	1,748	19,303	38.8	130,107	6,740	3.5
80- 90	12,533	83.6	126,692	10,109	2,456	16.4	4,282	1,744	14,989	43.9	122,410	8,167	4.2
90-100	9,889	84.3	116,431	11,774	1,836	15.7	3,273	1,783	11,725	49.6	113,158	9,651	5.1
100-125	15,773	83.7	253,041	16,043	3,076	16.3	5,791	1,883	18,849	57.3	247,250	13,117	6.8
125-150	8,465	83.4	191,626	22,637	1,682	16.6	3,260	1,938	10,147	65.9	188,366	18,564	9.0
150-200	8,859	83.2	281,940	31,825	1,790	16.8	3,725	2,081	10,649	72.7	278,215	26,126	11.1
200-300	6,882	83.2	369,010	53,620	1,388	16.8	3,073	2,214	8,270	79.4	365,937	44,249	14.6
300-500	3,829	82.8	382,023	99,771	793	17.2	1,897	2,392	4,622	84.9	380,126	82,243	18.6
500+	3,157	85.5	2,097,938	664,535	535	14.5	1,365	2,552	3,692	91.2	2,096,572	567,869	38.6
NEGATIVE	2,373	48.2	78,446	33,058	2,549	51.8	5,692	2,233	4,922	44.0	72,754	14,781	14.6
S 0- 10	29,612	82.9	54,582	1,843	6,120	17.1	11,012	1,799	35,732	12.6	43,571	1,219	3.0
U 10- 20	28,708	80.5	94,359	3,287	6,936	19.5	12,892	1,859	35,644	13.3	81,467	2,286	2.0
B 20- 30	25,478	81.4	101,547	3,986	5,819	18.6	10,983	1,887	31,297	15.2	90,564	2,894	1.8
T 30- 40	24,232	81.4	111,198	4,589	5,520	18.6	9,934	1,800	29,752	19.1	101,264	3,404	1.9
O 40- 60	45,927	82.2	268,875	5,854	9,932	17.8	17,408	1,753	55,859	25.7	251,467	4,502	2.4
T 60-100	58,615	83.6	522,473	8,914	11,509	16.4	20,097	1,746	70,124	39.2	502,376	7,164	3.7
100+	46,965	83.5	3,575,578	76,133	9,264	16.5	19,111	2,063	56,229	67.9	3,556,467	63,250	19.5
TOTAL	261,910	82.0	\$4,807,058	\$18,354	57,649	18.0	\$107,129	\$1,858	319,559	22.8	\$4,699,929	\$14,708	8.1

**TABLE D6: SUPPLEMENTAL INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	SUPPLEMENTAL GAIN				SUPPLEMENTAL LOSS				SUPPLEMENTAL TOTAL				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	608	51.4	8,996	14,795	575	48.6	16,775	29,175	1,183	22.3	-7,780	-6,576	1.6
NEG <10	271	47.1	1,350	4,981	304	52.9	2,685	8,832	575	9.8	-1,335	-2,322	6.8
0- 2	132	50.0	425	3,222	132	50.0	656	4,973	264	0.5	-231	-876	0.4
2- 4	134	48.2	632	4,715	144	51.8	799	5,551	278	0.5	-168	-603	0.1
4- 6	191	53.2	571	2,989	168	46.8	905	5,388	359	0.6	-334	-932	0.1
6- 8	226	54.1	775	3,428	192	45.9	793	4,128	418	0.7	-18	-43	0.0
8- 10	289	58.1	759	2,627	208	41.9	861	4,138	497	0.9	-102	-204	0.0
10- 12	270	63.2	803	2,973	157	36.8	633	4,033	427	0.8	170	397	0.0
12- 14	293	54.6	969	3,307	244	45.4	823	3,372	537	1.0	146	272	0.0
14- 16	314	58.0	1,117	3,557	227	42.0	678	2,985	541	1.0	439	812	0.1
16- 18	307	57.7	1,198	3,904	225	42.3	803	3,567	532	1.0	396	744	0.0
18- 20	349	61.1	1,374	3,938	222	38.9	594	2,678	571	1.1	780	1,366	0.1
20- 22	359	63.8	1,147	3,194	204	36.2	652	3,194	563	1.2	495	879	0.1
22- 24	301	56.1	1,249	4,149	236	43.9	999	4,235	537	1.2	249	465	0.0
24- 26	301	60.2	1,250	4,153	199	39.8	940	4,722	500	1.2	310	620	0.0
26- 28	311	59.1	1,440	4,629	215	40.9	801	3,727	526	1.4	638	1,214	0.1
28- 30	305	59.3	1,356	4,447	209	40.7	723	3,457	514	1.4	634	1,233	0.1
30- 32	316	60.8	1,316	4,164	204	39.2	658	3,225	520	1.5	658	1,265	0.1
32- 34	299	61.0	1,136	3,798	191	39.0	749	3,924	490	1.5	386	788	0.0
34- 36	324	57.3	1,433	4,423	241	42.7	764	3,170	565	1.8	669	1,185	0.1
36- 38	328	60.0	1,535	4,681	219	40.0	1,061	4,847	547	1.8	474	866	0.0
38- 40	290	59.7	1,123	3,873	196	40.3	644	3,285	486	1.7	479	986	0.0
40- 45	757	62.5	3,052	4,032	455	37.5	1,605	3,527	1,212	1.9	1,448	1,194	0.1
45- 50	705	61.8	3,064	4,346	436	38.2	1,376	3,157	1,141	2.0	1,687	1,479	0.1
50- 55	696	62.5	3,264	4,690	417	37.5	1,731	4,151	1,113	2.2	1,533	1,378	0.1
55- 60	606	61.0	2,775	4,579	387	39.0	1,406	3,633	993	2.2	1,369	1,379	0.1
60- 70	1,142	62.8	6,541	5,727	676	37.2	2,164	3,201	1,818	2.5	4,377	2,408	0.1
70- 80	909	60.8	5,689	6,259	587	39.2	1,897	3,232	1,496	3.0	3,792	2,535	0.1
80- 90	714	59.7	4,689	6,567	482	40.3	1,634	3,389	1,196	3.5	3,055	2,555	0.1
90-100	541	58.7	3,847	7,111	380	41.3	1,628	4,285	921	3.9	2,219	2,409	0.1
100-125	1,040	61.5	8,243	7,926	651	38.5	2,356	3,619	1,691	5.1	5,887	3,481	0.2
125-150	608	57.0	5,906	9,713	459	43.0	1,749	3,810	1,067	6.9	4,157	3,896	0.2
150-200	700	52.3	7,975	11,393	638	47.7	2,308	3,618	1,338	9.1	5,667	4,235	0.2
200-300	648	53.6	9,754	15,053	562	46.4	2,817	5,013	1,210	11.6	6,937	5,733	0.3
300-500	371	47.0	7,313	19,712	418	53.0	2,347	5,615	789	14.5	4,966	6,294	0.2
500+	396	43.6	10,854	27,409	513	56.4	7,796	15,197	909	22.4	3,058	3,364	0.1
NEGATIVE	879	50.0	10,345	11,770	879	50.0	19,460	22,139	1,758	15.7	-9,115	-5,185	1.8
S 0- 10	972	53.5	3,162	3,253	844	46.5	4,014	4,756	1,816	0.6	-853	-469	0.1
U 10- 20	1,533	58.8	5,461	3,563	1,075	41.2	3,530	3,284	2,608	1.0	1,931	740	0.0
B 20- 30	1,577	59.7	6,441	4,085	1,063	40.3	4,115	3,871	2,640	1.3	2,327	881	0.0
T 30- 40	1,557	59.7	6,543	4,202	1,051	40.3	3,877	3,689	2,608	1.7	2,666	1,022	0.0
O 40- 60	2,764	62.0	12,155	4,398	1,695	38.0	6,118	3,609	4,459	2.1	6,037	1,354	0.1
T 60-100	3,306	60.9	20,766	6,281	2,125	39.1	7,322	3,446	5,431	3.0	13,444	2,475	0.1
100+	3,763	53.7	50,045	13,299	3,241	46.3	19,373	5,978	7,004	8.5	30,672	4,379	0.2
TOTAL	16,351	57.7	\$114,919	\$7,028	11,973	42.3	\$67,810	\$5,664	28,324	2.0	\$47,109	\$1,663	0.1

**TABLE D7: MISCELLANEOUS INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	POSITIVE MISCELLANEOUS INCOME				NEGATIVE MISCELLANEOUS INCOME				TOTAL MISCELLANEOUS INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	839	28.9	14,623	17,430	2,064	71.1	191,785	92,919	2,903	54.8	-177,161	-61,027	37.0
NEG <10	576	27.0	2,636	4,576	1,559	73.0	20,526	13,166	2,135	36.2	-17,891	-8,380	91.3
0- 2	761	54.7	1,544	2,029	629	45.3	4,721	7,506	1,390	2.9	-3,178	-2,286	5.8
2- 4	1,169	59.9	3,196	2,734	784	40.1	5,395	6,881	1,953	3.2	-2,199	-1,126	1.2
4- 6	1,646	66.1	5,566	3,381	843	33.9	6,114	7,253	2,489	4.2	-548	-220	0.2
6- 8	2,161	68.3	8,124	3,759	1,005	31.7	5,791	5,762	3,166	5.4	2,334	737	0.6
8- 10	2,376	68.6	8,830	3,716	1,088	31.4	6,602	6,068	3,464	6.1	2,228	643	0.4
10- 12	2,536	67.9	10,840	4,275	1,199	32.1	11,463	9,561	3,735	6.7	-623	-167	0.1
12- 14	2,701	68.8	12,249	4,535	1,223	31.2	6,347	5,190	3,924	6.9	5,901	1,504	0.8
14- 16	2,603	66.6	12,921	4,964	1,304	33.4	7,117	5,458	3,907	7.2	5,804	1,485	0.7
16- 18	2,636	66.6	13,976	5,302	1,321	33.4	8,364	6,332	3,957	7.6	5,612	1,418	0.6
18- 20	2,624	65.5	14,887	5,673	1,380	34.5	9,162	6,639	4,004	8.1	5,725	1,430	0.6
20- 22	2,485	64.9	14,529	5,847	1,345	35.1	8,400	6,245	3,830	8.2	6,130	1,600	0.6
22- 24	2,474	64.7	15,226	6,154	1,347	35.3	8,238	6,116	3,821	8.8	6,988	1,829	0.7
24- 26	2,315	61.8	15,611	6,743	1,433	38.2	8,099	5,652	3,748	9.3	7,512	2,004	0.7
26- 28	2,264	62.3	14,653	6,472	1,372	37.7	7,914	5,768	3,636	9.3	6,739	1,853	0.6
28- 30	2,290	61.6	15,606	6,815	1,429	38.4	8,264	5,783	3,719	10.2	7,343	1,974	0.7
30- 32	2,297	62.1	16,873	7,346	1,399	37.9	7,716	5,516	3,696	10.7	9,156	2,477	0.9
32- 34	2,279	62.2	17,955	7,878	1,387	37.8	9,126	6,580	3,666	11.2	8,828	2,408	0.8
34- 36	2,247	61.3	17,323	7,709	1,421	38.7	8,322	5,857	3,668	11.9	9,001	2,454	0.8
36- 38	2,291	60.6	18,684	8,155	1,491	39.4	8,824	5,918	3,782	12.8	9,861	2,607	0.9
38- 40	2,242	60.0	18,042	8,047	1,497	40.0	8,269	5,524	3,739	13.3	9,773	2,614	0.9
40- 45	5,670	62.2	47,586	8,393	3,440	37.8	19,737	5,737	9,110	14.0	27,850	3,057	1.0
45- 50	5,431	62.6	49,681	9,148	3,245	37.4	18,112	5,582	8,676	15.2	31,568	3,639	1.2
50- 55	5,335	62.5	51,382	9,631	3,202	37.5	28,360	8,857	8,537	16.8	23,022	2,697	0.9
55- 60	5,174	63.6	56,319	10,885	2,964	36.4	20,491	6,913	8,138	18.3	35,828	4,403	1.4
60- 70	9,355	63.8	111,549	11,924	5,307	36.2	37,083	6,988	14,662	20.5	74,466	5,079	1.6
70- 80	7,575	64.3	108,421	14,313	4,205	35.7	28,516	6,781	11,780	23.7	79,905	6,783	2.2
80- 90	6,121	65.4	104,704	17,106	3,233	34.6	25,296	7,824	9,354	27.4	79,408	8,489	2.7
90-100	4,833	66.1	95,851	19,833	2,474	33.9	17,708	7,158	7,307	30.9	78,142	10,694	3.5
100-125	8,382	68.2	216,946	25,882	3,904	31.8	38,683	9,908	12,286	37.4	178,263	14,509	4.9
125-150	4,893	70.0	183,668	37,537	2,096	30.0	19,363	9,238	6,989	45.4	164,305	23,509	7.8
150-200	5,748	79.8	289,874	50,430	1,456	20.2	23,739	16,304	7,204	49.2	266,135	36,943	10.6
200-300	4,874	82.0	372,868	76,501	1,067	18.0	36,276	33,998	5,941	57.0	336,592	56,656	13.4
300-500	2,908	81.4	368,109	126,585	664	18.6	23,973	36,104	3,572	65.6	344,136	96,343	16.8
500+	2,541	82.6	1,364,374	536,944	535	17.4	138,513	258,902	3,076	76.0	1,225,861	398,524	22.6
NEGATIVE	1,415	28.1	17,259	12,197	3,623	71.9	212,311	58,601	5,038	45.0	-195,052	-38,716	39.1
S 0- 10	8,113	65.1	27,259	3,360	4,349	34.9	28,623	6,581	12,462	4.4	-1,364	-109	0.1
U 10- 20	13,100	67.1	64,872	4,952	6,427	32.9	42,453	6,605	19,527	7.3	22,419	1,148	0.6
B 20- 30	11,828	63.1	75,625	6,394	6,926	36.9	40,914	5,907	18,754	9.1	34,711	1,851	0.7
T 30- 40	11,356	61.2	88,877	7,826	7,195	38.8	42,258	5,873	18,551	11.9	46,619	2,513	0.9
O 40- 60	21,610	62.7	204,968	9,485	12,851	37.3	86,701	6,747	34,461	15.9	118,267	3,432	1.1
T 60-100	27,884	64.7	420,524	15,081	15,219	35.3	108,603	7,136	43,103	24.1	311,921	7,237	2.3
100+	29,346	75.1	2,795,839	95,272	9,722	24.9	280,546	28,857	39,068	47.2	2,515,293	64,382	13.8
TOTAL	124,652	65.3	\$3,695,224	\$29,644	66,312	34.7	\$842,409	\$12,704	190,964	13.6	\$2,852,815	\$14,939	4.9

**TABLE D8: FARM INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	POSITIVE FARM INCOME				NEGATIVE FARM INCOME				TOTAL FARM INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	193	13.2	2,775	14,380	1,273	86.8	61,993	48,698	1,466	27.7	-59,217	-40,394	12.4
NEG <10	100	12.9	457	4,572	677	87.1	9,257	13,673	777	13.2	-8,800	-11,325	44.9
0- 2	158	33.3	208	1,316	316	66.7	2,769	8,762	474	1.0	-2,561	-5,403	4.6
2- 4	177	34.8	429	2,423	331	65.2	3,730	11,270	508	0.8	-3,301	-6,499	1.8
4- 6	210	34.7	676	3,218	396	65.3	3,980	10,050	606	1.0	-3,304	-5,452	1.1
6- 8	225	32.6	906	4,026	465	67.4	3,934	8,460	690	1.2	-3,028	-4,388	0.7
8- 10	224	29.9	858	3,830	524	70.1	3,814	7,278	748	1.3	-2,956	-3,952	0.6
10- 12	204	27.7	905	4,436	532	72.3	4,287	8,059	736	1.3	-3,382	-4,596	0.6
12- 14	255	27.9	1,215	4,766	658	72.1	5,135	7,804	913	1.6	-3,920	-4,293	0.5
14- 16	226	28.1	1,288	5,699	577	71.9	4,566	7,913	803	1.5	-3,278	-4,082	0.4
16- 18	221	24.4	1,217	5,508	686	75.6	6,102	8,895	907	1.7	-4,885	-5,386	0.5
18- 20	201	25.0	1,403	6,979	602	75.0	5,146	8,547	803	1.6	-3,743	-4,661	0.4
20- 22	206	24.7	1,316	6,390	627	75.3	5,401	8,615	833	1.8	-4,085	-4,904	0.4
22- 24	208	24.1	1,363	6,553	656	75.9	5,878	8,961	864	2.0	-4,515	-5,226	0.5
24- 26	214	27.5	1,575	7,360	563	72.5	5,540	9,839	777	1.9	-3,965	-5,102	0.4
26- 28	185	23.6	1,416	7,656	600	76.4	4,849	8,081	785	2.0	-3,432	-4,372	0.3
28- 30	200	24.7	1,594	7,970	611	75.3	5,311	8,693	811	2.2	-3,717	-4,584	0.4
30- 32	184	24.0	1,465	7,962	584	76.0	4,388	7,514	768	2.2	-2,923	-3,806	0.3
32- 34	185	24.3	1,987	10,743	576	75.7	4,711	8,179	761	2.3	-2,724	-3,579	0.3
34- 36	188	23.3	1,766	9,393	619	76.7	4,798	7,751	807	2.6	-3,032	-3,757	0.3
36- 38	162	20.5	1,133	6,996	628	79.5	4,548	7,242	790	2.7	-3,415	-4,322	0.3
38- 40	164	20.7	1,813	11,053	629	79.3	4,666	7,418	793	2.8	-2,853	-3,598	0.3
40- 45	408	21.0	3,588	8,794	1,532	79.0	14,059	9,177	1,940	3.0	-10,471	-5,398	0.4
45- 50	394	21.4	3,869	9,820	1,444	78.6	10,775	7,462	1,838	3.2	-6,906	-3,757	0.3
50- 55	355	20.5	3,841	10,820	1,377	79.5	10,466	7,600	1,732	3.4	-6,624	-3,825	0.2
55- 60	323	20.5	3,873	11,991	1,251	79.5	8,881	7,099	1,574	3.5	-5,008	-3,181	0.2
60- 70	616	23.0	7,585	12,313	2,068	77.0	15,164	7,333	2,684	3.8	-7,579	-2,824	0.2
70- 80	429	21.4	5,983	13,946	1,580	78.6	12,767	8,080	2,009	4.0	-6,784	-3,377	0.2
80- 90	303	21.3	5,612	18,522	1,117	78.7	9,494	8,500	1,420	4.2	-3,882	-2,734	0.1
90-100	277	26.0	5,657	20,422	789	74.0	7,536	9,552	1,066	4.5	-1,879	-1,763	0.1
100-125	361	23.5	8,678	24,038	1,173	76.5	13,391	11,416	1,534	4.7	-4,713	-3,073	0.1
125-150	185	23.0	7,019	37,940	621	77.0	7,964	12,825	806	5.2	-945	-1,173	0.0
150-200	211	24.6	9,133	43,286	648	75.4	9,489	14,644	859	5.9	-356	-414	0.0
200-300	154	21.8	9,116	59,197	553	78.2	10,935	19,774	707	6.8	-1,818	-2,572	0.1
300-500	99	24.8	8,199	82,817	301	75.3	7,900	26,246	400	7.3	299	747	0.0
500+	77	22.5	6,180	80,255	265	77.5	11,830	44,641	342	8.4	-5,650	-16,521	0.1
NEGATIVE	293	13.1	3,233	11,033	1,950	86.9	71,249	36,538	2,243	20.0	-68,017	-30,324	13.6
S 0- 10	994	32.8	3,076	3,095	2,032	67.2	18,227	8,970	3,026	1.1	-15,150	-5,007	1.0
U 10- 20	1,107	26.6	6,028	5,446	3,055	73.4	25,236	8,260	4,162	1.6	-19,207	-4,615	0.5
B 20- 30	1,013	24.9	7,265	7,172	3,057	75.1	26,979	8,825	4,070	2.0	-19,714	-4,844	0.4
T 30- 40	883	22.5	8,164	9,246	3,036	77.5	23,111	7,612	3,919	2.5	-14,946	-3,814	0.3
O 40- 60	1,480	20.9	15,172	10,251	5,604	79.1	44,181	7,884	7,084	3.3	-29,009	-4,095	0.3
T 60-100	1,625	22.6	24,837	15,284	5,554	77.4	44,961	8,095	7,179	4.0	-20,125	-2,803	0.1
100+	1,087	23.4	48,325	44,457	3,561	76.6	61,509	17,273	4,648	5.6	-13,184	-2,837	0.1
TOTAL	8,482	23.3	\$116,100	\$13,688	27,849	76.7	\$315,453	\$11,327	36,331	2.6	\$-199,354	\$-5,487	0.3

**TABLE D9: OTHER INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	POSITIVE OTHER INCOME				NEGATIVE OTHER INCOME				TOTAL OTHER INCOME				
	# RETURNS	% POS	\$ AMOUNT (\$000)	\$ AVERAGE	# RETURNS	% NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	265	7.4	2,133	8,048	3,301	92.6	355,567	107,715	3,566	67.3	-353,434	-99,112	73.8
NEG <10	271	14.3	577	2,129	1,629	85.7	15,981	9,810	1,900	32.2	-15,404	-8,108	78.6
0- 2	590	50.6	656	1,111	575	49.4	6,955	12,095	1,165	2.4	-6,299	-5,407	11.4
2- 4	904	65.5	1,225	1,355	477	34.5	3,526	7,392	1,381	2.3	-2,301	-1,666	1.3
4- 6	1,092	69.0	1,793	1,642	491	31.0	4,438	9,039	1,583	2.7	-2,646	-1,671	0.9
6- 8	1,283	74.5	2,295	1,789	439	25.5	3,862	8,796	1,722	3.0	-1,566	-910	0.4
8- 10	1,437	79.0	2,576	1,792	381	21.0	2,747	7,209	1,818	3.2	-171	-94	0.0
10- 12	1,552	83.2	3,079	1,984	313	16.8	3,291	10,513	1,865	3.4	-212	-113	0.0
12- 14	1,711	85.6	3,185	1,861	289	14.5	2,109	7,297	2,000	3.5	1,076	538	0.1
14- 16	1,624	85.1	3,250	2,001	285	14.9	2,444	8,576	1,909	3.5	806	422	0.1
16- 18	1,703	86.0	3,225	1,894	278	14.0	2,066	7,432	1,981	3.8	1,159	585	0.1
18- 20	1,664	87.8	3,292	1,978	231	12.2	2,819	12,205	1,895	3.8	473	249	0.1
20- 22	1,710	88.6	3,798	2,221	219	11.4	1,813	8,278	1,929	4.1	1,985	1,029	0.2
22- 24	1,606	87.6	3,716	2,314	227	12.4	1,664	7,332	1,833	4.2	2,052	1,120	0.2
24- 26	1,575	88.1	3,472	2,205	213	11.9	2,039	9,573	1,788	4.4	1,433	802	0.1
26- 28	1,544	89.1	3,287	2,129	188	10.9	1,749	9,303	1,732	4.4	1,538	888	0.1
28- 30	1,578	90.1	3,328	2,109	173	9.9	1,073	6,203	1,751	4.8	2,255	1,288	0.2
30- 32	1,578	90.7	4,042	2,562	162	9.3	1,349	8,330	1,740	5.0	2,693	1,548	0.3
32- 34	1,574	90.4	3,414	2,169	168	9.6	1,574	9,366	1,742	5.3	1,840	1,056	0.2
34- 36	1,617	91.9	3,474	2,148	142	8.1	1,434	10,098	1,759	5.7	2,040	1,160	0.2
36- 38	1,630	91.9	3,397	2,084	144	8.1	1,167	8,102	1,774	6.0	2,231	1,257	0.2
38- 40	1,582	91.9	3,392	2,144	139	8.1	1,210	8,709	1,721	6.1	2,181	1,267	0.2
40- 45	3,971	93.2	9,253	2,330	288	6.8	2,684	9,321	4,259	6.6	6,569	1,542	0.2
45- 50	3,819	93.6	8,355	2,188	263	6.4	1,911	7,265	4,082	7.2	6,444	1,579	0.2
50- 55	3,681	93.6	9,288	2,523	250	6.4	2,741	10,965	3,931	7.7	6,547	1,665	0.2
55- 60	3,495	94.4	9,363	2,679	208	5.6	1,492	7,175	3,703	8.3	7,871	2,126	0.3
60- 70	6,197	94.4	16,544	2,670	369	5.6	2,784	7,546	6,566	9.2	13,759	2,096	0.3
70- 80	4,788	95.8	14,989	3,130	212	4.2	2,170	10,235	5,000	10.1	12,819	2,564	0.3
80- 90	3,552	94.8	12,520	3,525	196	5.2	2,440	12,449	3,748	11.0	10,080	2,689	0.3
90-100	2,705	95.2	10,285	3,802	136	4.8	1,371	10,077	2,841	12.0	8,914	3,138	0.4
100-125	4,267	94.9	23,304	5,462	227	5.1	3,216	14,167	4,494	13.7	20,089	4,470	0.6
125-150	2,355	94.6	16,010	6,798	135	5.4	2,007	14,864	2,490	16.2	14,003	5,624	0.7
150-200	2,700	94.1	26,200	9,704	169	5.9	2,635	15,594	2,869	19.6	23,565	8,214	0.9
200-300	2,185	92.9	28,349	12,974	168	7.1	5,184	30,856	2,353	22.6	23,165	9,845	0.9
300-500	1,432	93.8	25,498	17,806	95	6.2	2,690	28,318	1,527	28.1	22,808	14,936	1.1
500+	1,285	91.5	56,414	43,902	119	8.5	8,155	68,526	1,404	34.7	48,260	34,373	0.9
NEGATIVE	536	9.8	2,710	5,055	4,930	90.2	371,548	75,365	5,466	48.8	-368,839	-67,479	74.0
S 0- 10	5,306	69.2	8,544	1,610	2,363	30.8	21,527	9,110	7,669	2.7	-12,983	-1,693	0.9
U 10- 20	8,254	85.5	16,031	1,942	1,396	14.5	12,729	9,118	9,650	3.6	3,302	342	0.1
B 20- 30	8,013	88.7	17,601	2,197	1,020	11.3	8,338	8,175	9,033	4.4	9,263	1,025	0.2
T 30- 40	7,981	91.4	17,719	2,220	755	8.6	6,734	8,919	8,736	5.6	10,985	1,257	0.2
O 40- 60	14,966	93.7	36,259	2,423	1,009	6.3	8,829	8,750	15,975	7.4	27,430	1,717	0.3
T 60-100	17,242	95.0	54,337	3,151	913	5.0	8,765	9,600	18,155	10.1	45,572	2,510	0.3
100+	14,224	94.0	175,775	12,358	913	6.0	23,886	26,163	15,137	18.3	151,888	10,034	0.8
TOTAL	76,522	85.2	\$328,976	\$4,299	13,299	14.8	\$462,357	\$34,766	89,821	6.4	\$-133,381	\$-1,485	0.2

**TABLE D10: UNKNOWN INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POSITIVE UNKNOWN INCOME				NEGATIVE UNKNOWN INCOME				TOTAL UNKNOWN INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	0	0.0	0	0	65	100.0	3,606	55,479	65	1.2	-3,606	-55,479	0.8
NEG <10	0	0.0	0	0	126	100.0	357	2,833	126	2.1	-357	-2,833	1.8
0- 2	1,117	100.0	1,250	1,119	0	0.0	0	0	1,117	2.3	1,250	1,119	2.3
2- 4	1,299	100.0	3,860	2,972	0	0.0	0	0	1,299	2.1	3,860	2,972	2.1
4- 6	1,481	100.0	7,376	4,980	0	0.0	0	0	1,481	2.5	7,376	4,980	2.5
6- 8	1,738	100.0	12,068	6,943	0	0.0	0	0	1,738	3.0	12,068	6,943	3.0
8- 10	1,598	100.0	14,244	8,914	0	0.0	0	0	1,598	2.8	14,244	8,914	2.8
10- 12	1,675	100.0	18,334	10,946	0	0.0	0	0	1,675	3.0	18,334	10,946	3.0
12- 14	1,710	100.0	22,094	12,921	0	0.0	0	0	1,710	3.0	22,094	12,921	3.0
14- 16	1,568	100.0	23,276	14,844	0	0.0	0	0	1,568	2.9	23,276	14,844	2.9
16- 18	1,536	100.0	25,953	16,896	0	0.0	0	0	1,536	2.9	25,953	16,896	2.9
18- 20	1,457	100.0	27,408	18,811	0	0.0	0	0	1,457	2.9	27,408	18,811	2.9
20- 22	1,471	100.0	30,619	20,815	0	0.0	0	0	1,471	3.2	30,619	20,815	3.1
22- 24	1,419	100.0	32,336	22,788	0	0.0	0	0	1,419	3.3	32,336	22,788	3.2
24- 26	1,455	100.0	36,164	24,855	0	0.0	0	0	1,455	3.6	36,164	24,855	3.6
26- 28	1,367	100.0	36,534	26,725	0	0.0	0	0	1,367	3.5	36,534	26,725	3.5
28- 30	1,332	100.0	38,279	28,738	0	0.0	0	0	1,332	3.6	38,279	28,738	3.6
30- 32	1,273	100.0	39,090	30,707	0	0.0	0	0	1,273	3.7	39,090	30,707	3.6
32- 34	1,237	100.0	40,290	32,571	0	0.0	0	0	1,237	3.8	40,290	32,571	3.7
34- 36	1,187	100.0	41,020	34,558	0	0.0	0	0	1,187	3.8	41,020	34,558	3.8
36- 38	1,134	100.0	41,485	36,583	0	0.0	0	0	1,134	3.8	41,485	36,583	3.8
38- 40	1,063	100.0	40,832	38,412	0	0.0	0	0	1,063	3.8	40,832	38,412	3.7
40- 45	2,371	100.0	99,467	41,952	0	0.0	0	0	2,371	3.6	99,467	41,952	3.6
45- 50	2,095	100.0	98,240	46,892	0	0.0	0	0	2,095	3.7	98,240	46,892	3.6
50- 55	1,987	100.0	103,000	51,837	0	0.0	0	0	1,987	3.9	103,000	51,837	3.9
55- 60	1,747	100.0	98,937	56,633	0	0.0	0	0	1,747	3.9	98,937	56,633	3.9
60- 70	2,482	100.0	158,147	63,718	0	0.0	0	0	2,482	3.5	158,147	63,718	3.4
70- 80	1,457	100.0	107,352	73,680	0	0.0	0	0	1,457	2.9	107,352	73,680	2.9
80- 90	884	100.0	73,526	83,174	0	0.0	0	0	884	2.6	73,526	83,174	2.5
90-100	498	100.0	46,501	93,376	0	0.0	0	0	498	2.1	46,501	93,376	2.1
100-125	585	100.0	63,342	108,276	0	0.0	0	0	585	1.8	63,342	108,276	1.7
125-150	228	100.0	30,444	133,526	0	0.0	0	0	228	1.5	30,444	133,526	1.5
150-200	161	100.0	26,923	167,226	0	0.0	0	0	161	1.1	26,923	167,226	1.1
200-300	82	100.0	19,023	231,990	0	0.0	0	0	82	0.8	19,023	231,990	0.8
300-500	38	100.0	13,313	350,353	0	0.0	0	0	38	0.7	13,313	350,353	0.7
500+	35	100.0	37,925	1,083,575	0	0.0	0	0	35	0.9	37,925	1,083,575	0.7
NEGATIVE	0	0.0	0	0	191	100.0	3,963	20,749	191	1.7	-3,963	-20,749	0.8
S 0- 10	7,233	100.0	38,798	5,364	0	0.0	0	0	7,233	2.6	38,798	5,364	2.7
U 10- 20	7,946	100.0	117,066	14,733	0	0.0	0	0	7,946	3.0	117,066	14,733	2.9
B 20- 30	7,044	100.0	173,930	24,692	0	0.0	0	0	7,044	3.4	173,930	24,692	3.4
T 30- 40	5,894	100.0	202,717	34,394	0	0.0	0	0	5,894	3.8	202,717	34,394	3.7
O 40- 60	8,200	100.0	399,644	48,737	0	0.0	0	0	8,200	3.8	399,644	48,737	3.7
T 60-100	5,321	100.0	385,526	72,454	0	0.0	0	0	5,321	3.0	385,526	72,454	2.9
100+	1,129	100.0	190,971	169,150	0	0.0	0	0	1,129	1.4	190,971	169,150	1.0
TOTAL	42,767	99.6	\$1,508,651	\$35,276	191	0.4	\$3,963	\$20,749	42,958	3.1	\$1,504,688	\$35,027	2.6

**TABLE E: ADJUSTMENTS TO INCOME (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCOUNTS	STUDENT LOAN INTEREST	MEDICAL SAVINGS ACCOUNTS	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID
NEG >10	5,301	2,926	240	39	4	50	801	659	223	18	892
NEG <10	5,892	2,034	201	59	3	40	413	448	177	32	661
0- 2	48,079	1,354	250	39	3	41	373	417	24	17	190
2- 4	60,835	2,399	437	70	3	17	861	533	30	45	403
4- 6	58,805	3,612	650	118	6	66	1,468	791	73	44	396
6- 8	58,365	5,255	914	187	11	96	2,202	1,027	87	79	652
8- 10	56,498	5,942	1,129	243	7	95	2,667	1,114	96	80	511
10- 12	55,627	6,702	1,392	283	15	69	2,871	1,224	161	91	594
12- 14	56,486	7,935	1,929	350	22	158	3,210	1,428	198	84	556
14- 16	54,302	8,844	2,185	402	9	118	3,439	1,446	346	73	827
16- 18	52,377	9,508	2,466	443	9	191	3,582	1,535	353	115	814
18- 20	49,715	10,034	2,978	561	9	149	3,552	1,534	391	72	789
20- 22	46,492	10,736	3,266	571	11	178	3,730	1,638	467	81	793
22- 24	43,399	10,747	3,272	578	26	162	3,746	1,616	412	56	880
24- 26	40,501	11,229	3,732	594	16	190	3,572	1,544	550	56	975
26- 28	38,923	11,151	3,573	633	29	184	3,659	1,482	622	57	912
28- 30	36,569	11,384	3,604	673	20	212	3,779	1,462	611	65	958
30- 32	34,646	11,697	3,478	707	10	173	3,911	1,452	795	71	1,100
32- 34	32,667	11,698	3,514	722	20	167	3,839	1,400	795	59	1,180
34- 36	30,896	11,841	3,572	678	12	156	3,795	1,449	754	50	1,374
36- 38	29,619	11,754	3,398	671	26	169	3,736	1,387	888	53	1,426
38- 40	28,161	11,447	3,383	657	15	173	3,738	1,342	856	50	1,233
40- 45	64,964	29,134	8,549	1,502	26	395	8,887	3,015	2,496	188	4,078
45- 50	57,082	26,605	7,152	1,402	35	351	8,538	2,813	2,799	140	3,375
50- 55	50,726	25,881	6,097	1,342	42	366	8,605	2,709	3,227	146	3,347
55- 60	44,403	24,000	5,233	1,279	44	291	7,913	2,426	3,332	107	3,374
60- 70	71,470	42,250	8,316	1,496	45	638	14,312	4,132	7,346	207	5,757
70- 80	49,745	34,672	6,413	232	72	456	11,625	3,350	7,571	244	4,710
80- 90	34,112	29,539	4,918	27	60	317	9,526	2,940	7,444	89	4,218
90-100	23,648	25,520	3,900	20	33	287	8,094	2,304	7,606	45	3,232
100-125	32,877	49,293	6,061	16	84	469	14,486	4,255	17,529	124	6,270
125-150	15,397	38,251	3,761	3	73	201	10,127	3,021	16,097	96	4,871
150-200	14,640	49,399	3,100	3	83	197	12,179	3,753	23,704	58	6,322
200-300	10,416	45,366	2,358	0	66	229	10,244	3,201	22,911	67	6,288
300-500	5,443	29,646	1,243	1	37	53	6,434	2,019	14,313	77	5,470
500+	4,050	19,462	755	0	16	115	4,352	1,781	6,286	7	6,150
NEGATIVE	11,193	4,960	441	98	7	90	1,214	1,107	399	50	1,552
S 0- 10	282,582	18,561	3,380	658	31	314	7,571	3,882	310	264	2,151
U 10- 20	268,507	43,022	10,949	2,039	64	685	16,654	7,167	1,449	435	3,580
B 20- 30	205,884	55,247	17,447	3,049	102	927	18,487	7,742	2,662	315	4,518
T 30- 40	155,989	58,436	17,346	3,434	84	838	19,020	7,029	4,089	284	6,313
O 40- 60	217,175	105,620	27,030	5,525	147	1,403	33,943	10,962	11,855	581	14,174
T 60-100	178,975	131,980	23,547	1,775	210	1,698	43,557	12,725	29,967	585	17,916
100+	82,823	231,418	17,279	23	359	1,263	57,823	18,030	100,840	429	35,371
TOTAL	1,403,128	649,244	117,419	16,602	1,004	7,218	198,268	68,644	151,570	2,943	85,576



**TABLE E1: ADJUSTMENTS TO INCOME: IRA, STUDENT LOAN, AND MEDICAL SAVINGS ADJUSTMENTS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INDIVIDUAL RETIRE ACCOUNT PAYMENTS				STUDENT LOAN INTEREST DEDUCTION				MEDICAL SAVINGS ACCOUNT PAYMENTS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	107	2.0	240	2,244	73	1.4	39	538	3	0.1	4	1,320
NEG <10	98	1.7	201	2,051	114	1.9	59	519	4	0.1	3	802
0- 2	189	0.4	250	1,323	98	0.2	39	397	3	0.0	3	864
2- 4	286	0.5	437	1,530	188	0.3	70	374	3	0.0	3	1,117
4- 6	410	0.7	650	1,584	314	0.5	118	377	4	0.0	6	1,589
6- 8	568	1.0	914	1,609	460	0.8	187	407	6	0.0	11	1,808
8- 10	673	1.2	1,129	1,677	626	1.1	243	389	5	0.0	7	1,474
10- 12	799	1.4	1,392	1,742	715	1.3	283	395	5	0.0	15	3,068
12- 14	1,063	1.9	1,929	1,815	854	1.5	350	410	15	0.0	22	1,463
14- 16	1,153	2.1	2,185	1,895	957	1.8	402	420	14	0.0	9	639
16- 18	1,350	2.6	2,466	1,827	1,030	2.0	443	431	8	0.0	9	1,115
18- 20	1,531	3.1	2,978	1,945	1,184	2.4	561	474	10	0.0	9	900
20- 22	1,655	3.6	3,266	1,974	1,165	2.5	571	490	18	0.0	11	624
22- 24	1,664	3.8	3,272	1,966	1,199	2.8	578	482	13	0.0	26	1,976
24- 26	1,875	4.6	3,732	1,990	1,200	3.0	594	495	13	0.0	16	1,202
26- 28	1,845	4.7	3,573	1,937	1,230	3.2	633	515	19	0.0	29	1,505
28- 30	1,798	4.9	3,604	2,004	1,286	3.5	673	523	18	0.0	20	1,137
30- 32	1,767	5.1	3,478	1,968	1,340	3.9	707	528	16	0.0	10	655
32- 34	1,792	5.5	3,514	1,961	1,339	4.1	722	539	17	0.1	20	1,188
34- 36	1,854	6.0	3,572	1,927	1,265	4.1	678	536	10	0.0	12	1,189
36- 38	1,721	5.8	3,398	1,974	1,314	4.4	671	510	18	0.1	26	1,458
38- 40	1,628	5.8	3,383	2,078	1,237	4.4	657	531	8	0.0	15	1,905
40- 45	3,729	5.7	8,549	2,293	3,071	4.7	1,502	489	25	0.0	26	1,022
45- 50	3,317	5.8	7,152	2,156	2,942	5.2	1,402	476	27	0.0	35	1,287
50- 55	3,038	6.0	6,097	2,007	2,900	5.7	1,342	463	30	0.1	42	1,411
55- 60	2,717	6.1	5,233	1,926	2,312	5.2	1,279	553	33	0.1	44	1,340
60- 70	3,632	5.1	8,316	2,290	3,910	5.5	1,496	383	43	0.1	45	1,058
70- 80	2,618	5.3	6,413	2,450	1,608	3.2	232	144	40	0.1	72	1,788
80- 90	1,948	5.7	4,918	2,525	59	0.2	27	464	29	0.1	60	2,056
90-100	1,489	6.3	3,900	2,619	41	0.2	20	486	22	0.1	33	1,505
100-125	2,305	7.0	6,061	2,629	33	0.1	16	471	49	0.1	84	1,722
125-150	1,349	8.8	3,761	2,788	7	0.0	3	409	34	0.2	73	2,151
150-200	1,006	6.9	3,100	3,082	3	0.0	3	946	28	0.2	83	2,979
200-300	682	6.5	2,358	3,458	2	0.0	0	202	24	0.2	66	2,751
300-500	358	6.6	1,243	3,472	1	0.0	1	1,000	16	0.3	37	2,303
500+	220	5.4	755	3,433	1	0.0	0	434	6	0.1	16	2,601
NEGATIVE	205	1.8	441	2,152	187	1.7	98	527	7	0.1	7	1,024
S 0- 10	2,126	0.8	3,380	1,590	1,686	0.6	658	390	21	0.0	31	1,453
U 10- 20	5,896	2.2	10,949	1,857	4,740	1.8	2,039	430	52	0.0	64	1,234
B 20- 30	8,837	4.3	17,447	1,974	6,080	3.0	3,049	502	81	0.0	102	1,254
T 30- 40	8,762	5.6	17,346	1,980	6,495	4.2	3,434	529	69	0.0	84	1,218
O 40- 60	12,801	5.9	27,030	2,112	11,225	5.2	5,525	492	115	0.1	147	1,277
T 60-100	9,687	5.4	23,547	2,431	5,618	3.1	1,775	316	134	0.1	210	1,565
100+	5,920	7.1	17,279	2,919	47	0.1	23	491	157	0.2	359	2,289
TOTAL	54,234	3.9	\$117,419	\$2,165	36,078	2.6	\$16,602	\$460	636	0.0	\$1,004	\$1,578

**TABLE E2: ADJUSTMENTS TO INCOME: MOVING, SELF-EMPLOYMENT TAX AND HEALTH INSURANCE FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	MOVING EXPENSES				SELF-EMPLOYMENT TAX				SELF-EMPLOYED HEALTH INSURANCE			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	25	0.5	50	1,990	943	17.8	801	849	535	10.1	659	1,233
NEG <10	23	0.4	40	1,756	886	15.0	413	466	426	7.2	448	1,051
0- 2	20	0.0	41	2,065	2,217	4.6	373	168	533	1.1	417	782
2- 4	20	0.0	17	829	3,671	6.0	861	235	717	1.2	533	743
4- 6	37	0.1	66	1,771	4,590	7.8	1,468	320	1,033	1.8	791	766
6- 8	83	0.1	96	1,159	5,334	9.1	2,202	413	1,328	2.3	1,027	774
8- 10	92	0.2	95	1,031	5,357	9.5	2,667	498	1,383	2.4	1,114	806
10- 12	83	0.1	69	831	5,000	9.0	2,871	574	1,480	2.7	1,224	827
12- 14	120	0.2	158	1,316	4,912	8.7	3,210	654	1,609	2.8	1,428	888
14- 16	119	0.2	118	995	4,706	8.7	3,439	731	1,627	3.0	1,446	889
16- 18	162	0.3	191	1,176	4,586	8.8	3,582	781	1,641	3.1	1,535	935
18- 20	138	0.3	149	1,082	4,368	8.8	3,552	813	1,617	3.3	1,534	948
20- 22	162	0.3	178	1,102	4,227	9.1	3,730	882	1,678	3.6	1,638	976
22- 24	141	0.3	162	1,152	4,009	9.2	3,746	935	1,594	3.7	1,616	1,014
24- 26	170	0.4	190	1,115	3,889	9.6	3,572	919	1,524	3.8	1,544	1,013
26- 28	156	0.4	184	1,181	3,818	9.8	3,659	958	1,444	3.7	1,482	1,026
28- 30	158	0.4	212	1,343	3,758	10.3	3,779	1,005	1,445	4.0	1,462	1,012
30- 32	159	0.5	173	1,086	3,739	10.8	3,911	1,046	1,419	4.1	1,452	1,023
32- 34	170	0.5	167	984	3,658	11.2	3,839	1,050	1,353	4.1	1,400	1,035
34- 36	133	0.4	156	1,172	3,625	11.7	3,795	1,047	1,348	4.4	1,449	1,075
36- 38	144	0.5	169	1,171	3,547	12.0	3,736	1,053	1,277	4.3	1,387	1,086
38- 40	170	0.6	173	1,020	3,400	12.1	3,738	1,099	1,207	4.3	1,342	1,112
40- 45	337	0.5	395	1,171	8,054	12.4	8,887	1,103	2,782	4.3	3,015	1,084
45- 50	321	0.6	351	1,095	7,328	12.8	8,538	1,165	2,492	4.4	2,813	1,129
50- 55	301	0.6	366	1,214	6,789	13.4	8,605	1,267	2,327	4.6	2,709	1,164
55- 60	251	0.6	291	1,160	6,097	13.7	7,913	1,298	2,054	4.6	2,426	1,181
60- 70	415	0.6	638	1,536	9,742	13.6	14,312	1,469	3,432	4.8	4,132	1,204
70- 80	264	0.5	456	1,727	6,932	13.9	11,625	1,677	2,619	5.3	3,350	1,279
80- 90	197	0.6	317	1,610	5,116	15.0	9,526	1,862	2,191	6.4	2,940	1,342
90-100	138	0.6	287	2,078	3,893	16.5	8,094	2,079	1,644	7.0	2,304	1,401
100-125	209	0.6	469	2,243	6,273	19.1	14,486	2,309	2,955	9.0	4,255	1,440
125-150	101	0.7	201	1,989	3,631	23.6	10,127	2,789	1,940	12.6	3,021	1,557
150-200	73	0.5	197	2,693	3,988	27.2	12,179	3,054	2,297	15.7	3,753	1,634
200-300	55	0.5	229	4,169	3,077	29.5	10,244	3,329	1,846	17.7	3,201	1,734
300-500	16	0.3	53	3,301	1,769	32.5	6,434	3,637	1,088	20.0	2,019	1,855
500+	15	0.4	115	7,660	1,286	31.8	4,352	3,384	941	23.2	1,781	1,893
NEGATIVE	48	0.4	90	1,878	1,829	16.3	1,214	664	961	8.6	1,107	1,152
S 0- 10	252	0.1	314	1,248	21,169	7.5	7,571	358	4,994	1.8	3,882	777
U 10- 20	622	0.2	685	1,101	23,572	8.8	16,654	707	7,974	3.0	7,167	899
B 20- 30	787	0.4	927	1,178	19,701	9.6	18,487	938	7,685	3.7	7,742	1,007
T 30- 40	776	0.5	838	1,080	17,969	11.5	19,020	1,058	6,604	4.2	7,029	1,064
O 40- 60	1,210	0.6	1,403	1,159	28,268	13.0	33,943	1,201	9,655	4.4	10,962	1,135
T 60-100	1,014	0.6	1,698	1,674	25,683	14.4	43,557	1,696	9,886	5.5	12,725	1,287
100+	469	0.6	1,263	2,694	20,024	24.2	57,823	2,888	11,067	13.4	18,030	1,629
TOTAL	5,178	0.4	\$7,218	\$1,394	158,215	11.3	\$198,268	\$1,253	58,826	4.2	\$68,644	\$1,167

**TABLE E3: ADJUSTMENTS TO INCOME: KEOGH PAYMENTS, ALIMONY AND FORFEITED INTEREST PENALTY FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	PAYMENTS TO A KEOGH RETIREMENT PLAN				FORFEITED INTEREST PENALTY				ALIMONY PAID			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	18	0.3	223	12,382	63	1.2	18	287	66	1.2	892	13,514
NEG <10	17	0.3	177	10,385	68	1.2	32	472	78	1.3	661	8,469
0- 2	8	0.0	24	3,007	112	0.2	17	155	25	0.1	190	7,585
2- 4	22	0.0	30	1,350	163	0.3	45	273	55	0.1	403	7,330
4- 6	34	0.1	73	2,159	205	0.3	44	214	63	0.1	396	6,285
6- 8	55	0.1	87	1,585	309	0.5	79	254	108	0.2	652	6,033
8- 10	66	0.1	96	1,452	310	0.5	80	257	111	0.2	511	4,602
10- 12	98	0.2	161	1,641	324	0.6	91	282	116	0.2	594	5,123
12- 14	98	0.2	198	2,018	368	0.7	84	228	109	0.2	556	5,101
14- 16	146	0.3	346	2,368	322	0.6	73	226	151	0.3	827	5,476
16- 18	152	0.3	353	2,324	314	0.6	115	367	145	0.3	814	5,614
18- 20	148	0.3	391	2,641	290	0.6	72	248	160	0.3	789	4,930
20- 22	182	0.4	467	2,565	257	0.6	81	315	154	0.3	793	5,149
22- 24	162	0.4	412	2,541	248	0.6	56	225	159	0.4	880	5,532
24- 26	203	0.5	550	2,712	244	0.6	56	230	189	0.5	975	5,161
26- 28	211	0.5	622	2,946	241	0.6	57	238	197	0.5	912	4,630
28- 30	207	0.6	611	2,953	220	0.6	65	295	184	0.5	958	5,205
30- 32	246	0.7	795	3,230	230	0.7	71	307	205	0.6	1,100	5,367
32- 34	247	0.8	795	3,220	206	0.6	59	288	215	0.7	1,180	5,488
34- 36	227	0.7	754	3,323	186	0.6	50	271	233	0.8	1,374	5,898
36- 38	254	0.9	888	3,497	211	0.7	53	253	235	0.8	1,426	6,068
38- 40	242	0.9	856	3,538	193	0.7	50	258	239	0.8	1,233	5,157
40- 45	692	1.1	2,496	3,607	439	0.7	188	428	597	0.9	4,078	6,831
45- 50	696	1.2	2,799	4,022	443	0.8	140	316	554	1.0	3,375	6,092
50- 55	779	1.5	3,227	4,143	398	0.8	146	366	503	1.0	3,347	6,654
55- 60	758	1.7	3,332	4,396	361	0.8	107	297	483	1.1	3,374	6,986
60- 70	1,540	2.2	7,346	4,770	551	0.8	207	376	774	1.1	5,757	7,438
70- 80	1,355	2.7	7,571	5,587	428	0.9	244	570	587	1.2	4,710	8,023
80- 90	1,173	3.4	7,444	6,346	261	0.8	89	343	434	1.3	4,218	9,718
90-100	1,034	4.4	7,606	7,356	167	0.7	45	268	344	1.5	3,232	9,395
100-125	1,970	6.0	17,529	8,898	268	0.8	124	462	557	1.7	6,270	11,256
125-150	1,384	9.0	16,097	11,631	104	0.7	96	924	325	2.1	4,871	14,988
150-200	1,648	11.3	23,704	14,383	92	0.6	58	630	361	2.5	6,322	17,514
200-300	1,338	12.8	22,911	17,123	83	0.8	67	812	282	2.7	6,288	22,298
300-500	682	12.5	14,313	20,986	39	0.7	77	1,969	191	3.5	5,470	28,641
500+	317	7.8	6,286	19,830	11	0.3	7	656	140	3.5	6,150	43,925
NEGATIVE	35	0.3	399	11,412	131	1.2	50	11,851	144	1.3	1,552	10,781
S 0- 10	185	0.1	310	1,677	1,099	0.4	264	1,957	362	0.1	2,151	5,942
U 10- 20	642	0.2	1,449	2,256	1,618	0.6	435	2,213	681	0.3	3,580	5,257
B 20- 30	965	0.5	2,662	2,758	1,210	0.6	315	3,734	883	0.4	4,518	5,116
T 30- 40	1,216	0.8	4,089	3,362	1,026	0.7	284	6,153	1,127	0.7	6,313	5,601
O 40- 60	2,925	1.3	11,855	4,053	1,641	0.8	581	8,638	2,137	1.0	14,174	6,633
T 60-100	5,102	2.9	29,967	5,874	1,407	0.8	585	12,734	2,139	1.2	17,916	8,376
100+	7,339	8.9	100,840	13,740	597	0.7	429	59,249	1,856	2.2	35,371	19,058
TOTAL	18,409	1.3	151,570	8,233	8,729	0.6	2,943	9,804	9,329	0.7	85,576	9,173

**TABLE F: OREGON ADJUSTMENTS TO FEDERAL ADJ GROSS INCOME (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	FULL-YEAR RETURN ADDITIONS		FULL-YEAR RETURN SUBTRACTIONS					
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	U. S. BONDS	FED PENSION	OTHER
NEG >10	5,301	-2,233	1,634	10,417	240	74	2,184	1,421	627	9,739
NEG <10	5,892	-1,042	212	401	81	44	516	223	190	601
0- 2	48,079	-1,180	186	998	549	50	208	860	99	598
2- 4	60,835	-3,172	342	415	1,346	168	340	1,273	170	633
4- 6	58,805	-5,987	279	624	3,048	216	420	1,474	481	1,250
6- 8	58,365	-12,379	380	494	5,967	421	589	2,076	1,776	2,425
8- 10	56,498	-21,787	375	918	11,480	355	781	2,832	4,070	3,563
10- 12	55,627	-34,021	530	780	18,077	486	935	3,497	7,529	4,807
12- 14	56,486	-49,146	530	937	25,576	629	1,164	4,165	12,010	7,068
14- 16	54,302	-62,490	470	818	33,936	785	1,488	4,516	15,350	7,703
16- 18	52,377	-73,648	618	869	43,211	1,093	1,807	4,976	16,664	7,384
18- 20	49,715	-84,824	686	1,018	51,349	1,494	2,211	5,040	19,425	7,008
20- 22	46,492	-94,449	604	671	58,410	2,504	2,353	4,368	20,290	7,798
22- 24	43,399	-102,909	511	790	64,298	4,462	2,864	4,468	21,398	6,720
24- 26	40,501	-109,683	568	962	69,319	6,684	3,205	4,485	21,198	6,322
26- 28	38,923	-117,882	685	1,321	75,432	9,649	3,611	4,582	20,766	5,849
28- 30	36,569	-121,160	598	973	75,463	12,231	3,919	4,544	21,200	5,375
30- 32	34,646	-121,927	667	782	75,955	14,223	4,366	4,599	18,923	5,310
32- 34	32,667	-124,034	680	889	75,474	16,022	4,732	4,499	19,921	4,955
34- 36	30,896	-124,096	786	596	74,166	17,491	5,080	4,163	19,833	4,745
36- 38	29,619	-125,604	801	1,334	73,306	19,666	5,532	4,767	19,664	4,803
38- 40	28,161	-125,428	860	1,028	71,673	21,226	5,709	4,496	19,631	4,581
40- 45	64,964	-309,240	1,989	2,863	172,588	57,631	15,005	11,223	48,222	9,422
45- 50	57,082	-291,715	1,857	1,968	158,502	59,984	15,364	10,773	41,483	9,433
50- 55	50,726	-280,418	2,152	1,829	144,818	63,683	15,072	10,563	40,743	9,519
55- 60	44,403	-261,483	1,669	2,114	129,214	64,377	14,342	11,571	37,564	8,198
60- 70	71,470	-442,765	3,297	3,900	210,591	118,657	25,686	20,167	61,901	12,961
70- 80	49,745	-317,262	3,205	3,141	147,737	87,350	19,843	16,335	42,791	9,552
80- 90	34,112	-223,434	2,706	2,246	101,676	61,596	15,576	13,438	29,402	6,699
90-100	23,648	-157,451	2,124	2,205	70,596	42,711	11,633	10,673	20,525	5,642
100-125	32,877	-231,772	4,939	3,507	98,169	67,893	19,315	18,951	26,624	9,265
125-150	15,397	-115,123	2,918	1,877	45,989	34,619	10,785	11,728	11,258	5,537
150-200	14,640	-111,761	4,208	4,341	43,726	34,472	13,025	14,099	8,398	6,592
200-300	10,416	-86,815	5,427	5,362	31,132	25,352	13,713	12,825	4,274	10,307
300-500	5,443	-52,383	4,370	3,428	16,235	13,167	11,032	11,214	1,316	7,218
500+	4,050	-80,561	15,019	14,052	12,084	11,006	27,991	40,645	443	17,462
NEGATIVE	11,193	-3,275	1,846	10,817	320	118	2,699	1,644	817	10,340
S 0- 10	282,582	-44,506	1,563	3,450	22,389	1,209	2,338	8,516	6,596	8,470
U 10- 20	268,507	-304,128	2,834	4,422	172,149	4,487	7,605	22,194	70,978	33,970
B 20- 30	205,884	-546,083	2,967	4,717	342,922	35,530	15,951	22,448	104,852	32,064
T 30- 40	155,989	-621,090	3,794	4,629	370,575	88,629	25,418	22,524	97,972	24,394
O 40- 60	217,175	-1,142,856	7,667	8,773	605,122	245,675	59,783	44,131	168,012	36,573
T 60-100	178,975	-1,140,913	11,332	11,492	530,599	310,314	72,738	60,614	154,618	34,855
100+	82,823	-678,415	36,881	32,568	247,335	186,510	95,862	109,462	52,313	56,382
TOTAL	1,403,128	-4,481,265	68,883	80,870	2,291,413	872,471	282,395	291,533	656,158	237,048

**TABLE F1: OREGON ADDITIONS: MUNICIPAL BOND INTEREST AND OTHER ADDITIONS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INTEREST FROM MUNICIPAL BONDS				OTHER ADDITIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	103	1.9	1,634	15,866	266	5.0	10,417	39,161
NEG <10	62	1.1	212	3,414	127	2.2	401	3,154
0- 2	171	0.4	186	1,086	263	0.5	998	3,795
2- 4	181	0.3	342	1,891	265	0.4	415	1,567
4- 6	211	0.4	279	1,324	294	0.5	624	2,122
6- 8	218	0.4	380	1,745	309	0.5	494	1,599
8- 10	236	0.4	375	1,591	359	0.6	918	2,558
10- 12	279	0.5	530	1,900	371	0.7	780	2,102
12- 14	305	0.5	530	1,736	403	0.7	937	2,325
14- 16	293	0.5	470	1,605	415	0.8	818	1,972
16- 18	302	0.6	618	2,047	412	0.8	869	2,109
18- 20	325	0.7	686	2,109	421	0.8	1,018	2,419
20- 22	312	0.7	604	1,936	424	0.9	671	1,582
22- 24	287	0.7	511	1,781	399	0.9	790	1,980
24- 26	291	0.7	568	1,951	401	1.0	962	2,399
26- 28	321	0.8	685	2,135	416	1.1	1,321	3,176
28- 30	305	0.8	598	1,962	432	1.2	973	2,253
30- 32	352	1.0	667	1,896	414	1.2	782	1,890
32- 34	282	0.9	680	2,413	378	1.2	889	2,351
34- 36	324	1.0	786	2,426	392	1.3	596	1,521
36- 38	328	1.1	801	2,441	396	1.3	1,334	3,370
38- 40	353	1.3	860	2,435	392	1.4	1,028	2,622
40- 45	853	1.3	1,989	2,331	1,032	1.6	2,863	2,774
45- 50	843	1.5	1,857	2,203	1,027	1.8	1,968	1,916
50- 55	866	1.7	2,152	2,485	963	1.9	1,829	1,899
55- 60	798	1.8	1,669	2,092	950	2.1	2,114	2,225
60- 70	1,539	2.2	3,297	2,143	1,810	2.5	3,900	2,155
70- 80	1,366	2.7	3,205	2,346	1,458	2.9	3,141	2,154
80- 90	1,141	3.3	2,706	2,371	1,161	3.4	2,246	1,935
90-100	955	4.0	2,124	2,224	976	4.1	2,205	2,260
100-125	1,750	5.3	4,939	2,822	1,733	5.3	3,507	2,023
125-150	1,059	6.9	2,918	2,755	1,057	6.9	1,877	1,776
150-200	1,318	9.0	4,208	3,193	1,277	8.7	4,341	3,400
200-300	1,248	12.0	5,427	4,349	1,306	12.5	5,362	4,106
300-500	871	16.0	4,370	5,018	856	15.7	3,428	4,005
500+	941	23.2	15,019	15,960	945	23.3	14,052	14,870
NEGATIVE	165	1.5	1,846	11,187	393	3.5	10,817	27,525
S 0- 10	1,017	0.4	1,563	1,537	1,490	0.5	3,450	2,315
U 10- 20	1,504	0.6	2,834	1,884	2,022	0.8	4,422	2,187
B 20- 30	1,516	0.7	2,967	1,957	2,072	1.0	4,717	2,277
T 30- 40	1,639	1.1	3,794	2,315	1,972	1.3	4,629	2,348
O 40- 60	3,360	1.5	7,667	2,282	3,972	1.8	8,773	2,209
T 60-100	5,001	2.8	11,332	2,266	5,405	3.0	11,492	2,126
100+	7,187	8.7	36,881	5,132	7,174	8.7	32,568	4,540
TOTAL	21,389	1.5	\$68,883	\$3,221	24,500	1.7	\$80,870	\$3,301

**TABLE F2: OREGON SUBTRACTIONS: FEDERAL TAX, SOCIAL SECURITY, AND OREGON TAX REFUND FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL INCOME TAX				FEDERALLY TAXABLE SOCIAL SECURITY				OREGON TAX REFUND			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	214	4.0	240	1,120	8	0.2	74	9,202	727	13.7	2,184	3,003
NEG <10	127	2.2	81	637	10	0.2	44	4,416	454	7.7	516	1,136
0- 2	8,316	17.3	549	66	34	0.1	50	1,465	371	0.8	208	562
2- 4	7,800	12.8	1,346	173	59	0.1	168	2,848	576	0.9	340	589
4- 6	18,040	30.7	3,048	169	65	0.1	216	3,320	835	1.4	420	504
6- 8	22,293	38.2	5,967	268	92	0.2	421	4,577	1,111	1.9	589	530
8- 10	32,776	58.0	11,480	350	87	0.2	355	4,077	1,587	2.8	781	492
10- 12	31,104	55.9	18,077	581	115	0.2	486	4,229	1,931	3.5	935	484
12- 14	33,319	59.0	25,576	768	184	0.3	629	3,421	2,426	4.3	1,164	480
14- 16	39,110	72.0	33,936	868	230	0.4	785	3,413	2,940	5.4	1,488	506
16- 18	39,983	76.3	43,211	1,081	420	0.8	1,093	2,602	3,521	6.7	1,807	513
18- 20	40,272	81.0	51,349	1,275	1,115	2.2	1,494	1,340	4,036	8.1	2,211	548
20- 22	39,322	84.6	58,410	1,485	2,333	5.0	2,504	1,073	4,404	9.5	2,353	534
22- 24	37,527	86.5	64,298	1,713	3,552	8.2	4,462	1,256	5,059	11.7	2,864	566
24- 26	36,218	89.4	69,319	1,914	4,320	10.7	6,684	1,547	5,626	13.9	3,205	570
26- 28	35,439	91.0	75,432	2,128	4,885	12.6	9,649	1,975	6,280	16.1	3,611	575
28- 30	33,807	92.4	75,463	2,232	4,992	13.7	12,231	2,450	6,789	18.6	3,919	577
30- 32	32,412	93.6	75,955	2,343	4,890	14.1	14,223	2,909	7,431	21.4	4,366	588
32- 34	30,911	94.6	75,474	2,442	4,666	14.3	16,022	3,434	7,771	23.8	4,732	609
34- 36	29,595	95.8	74,166	2,506	4,221	13.7	17,491	4,144	8,251	26.7	5,080	616
36- 38	28,542	96.4	73,306	2,568	4,163	14.1	19,666	4,724	8,761	29.6	5,532	631
38- 40	27,333	97.1	71,673	2,622	4,030	14.3	21,226	5,267	9,121	32.4	5,709	626
40- 45	63,479	97.7	172,588	2,719	9,143	14.1	57,631	6,303	23,426	36.1	15,005	641
45- 50	56,244	98.5	158,502	2,818	7,488	13.1	59,984	8,011	23,810	41.7	15,364	645
50- 55	50,199	99.0	144,818	2,885	7,010	13.8	63,683	9,085	22,833	45.0	15,072	660
55- 60	44,099	99.3	129,214	2,930	6,351	14.3	64,377	10,136	21,679	48.8	14,342	662
60- 70	71,142	99.5	210,591	2,960	10,510	14.7	118,657	11,290	37,142	52.0	25,686	692
70- 80	49,607	99.7	147,737	2,978	7,179	14.4	87,350	12,167	27,554	55.4	19,843	720
80- 90	34,052	99.8	101,676	2,986	4,890	14.3	61,596	12,596	19,681	57.7	15,576	791
90-100	23,612	99.8	70,596	2,990	3,372	14.3	42,711	12,666	13,694	57.9	11,633	850
100-125	32,825	99.8	98,169	2,991	5,156	15.7	67,893	13,168	18,798	57.2	19,315	1,027
125-150	15,376	99.9	45,989	2,991	2,565	16.7	34,619	13,497	8,479	55.1	10,785	1,272
150-200	14,625	99.9	43,726	2,990	2,497	17.1	34,472	13,805	7,921	54.1	13,025	1,644
200-300	10,410	99.9	31,132	2,991	1,787	17.2	25,352	14,187	5,686	54.6	13,713	2,412
300-500	5,437	99.9	16,235	2,986	884	16.2	13,167	14,895	2,985	54.8	11,032	3,696
500+	4,047	99.9	12,084	2,986	661	16.3	11,006	16,651	2,232	55.1	27,991	12,541
NEGATIVE	341	3.0	320	940	18	0.2	118	6,543	1,181	10.6	2,699	2,286
S 0- 10	89,225	31.6	22,389	251	337	0.1	1,209	3,589	4,480	1.6	2,338	522
U 10- 20	183,788	68.4	172,149	937	2,064	0.8	4,487	2,174	14,854	5.5	7,605	512
B 20- 30	182,313	88.6	342,922	1,881	20,082	9.8	35,530	1,769	28,158	13.7	15,951	566
T 30- 40	148,793	95.4	370,575	2,491	21,970	14.1	88,629	4,034	41,335	26.5	25,418	615
O 40- 60	214,021	98.5	605,122	2,827	29,992	13.8	245,675	8,191	91,748	42.2	59,783	652
T 60-100	178,413	99.7	530,599	2,974	25,951	14.5	310,314	11,958	98,071	54.8	72,738	742
100+	82,720	99.9	247,335	2,990	13,550	16.4	186,510	13,765	46,101	55.7	95,862	2,079
TOTAL	1,079,614	76.9	\$2,291,413	\$2,122	113,964	8.1	\$872,471	\$7,656	325,928	23.2	\$282,395	\$866

**TABLE F3: OREGON SUBTRACTIONS: INTEREST ON U.S. BONDS, FEDERAL PENSION, AND OTHER FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	INTEREST ON US BONDS				FEDERAL PENSION				OTHER SUBTRACTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	307	5.8	1,421	4,630	39	0.7	627	16,080	384	7.2	9,739	25,362
NEG <10	240	4.1	223	929	15	0.3	190	12,668	264	4.5	601	2,275
0- 2	1,701	3.5	860	506	23	0.0	99	4,303	1,115	2.3	598	536
2- 4	1,824	3.0	1,273	698	37	0.1	170	4,603	1,257	2.1	633	504
4- 6	1,684	2.9	1,474	876	105	0.2	481	4,577	1,220	2.1	1,250	1,025
6- 8	1,933	3.3	2,076	1,074	317	0.5	1,776	5,603	1,460	2.5	2,425	1,661
8- 10	2,145	3.8	2,832	1,320	582	1.0	4,070	6,993	1,624	2.9	3,563	2,194
10- 12	2,262	4.1	3,497	1,546	878	1.6	7,529	8,575	1,778	3.2	4,807	2,703
12- 14	2,386	4.2	4,165	1,745	1,197	2.1	12,010	10,033	1,993	3.5	7,068	3,546
14- 16	2,380	4.4	4,516	1,898	1,354	2.5	15,350	11,337	1,946	3.6	7,703	3,958
16- 18	2,334	4.5	4,976	2,132	1,339	2.6	16,664	12,445	1,939	3.7	7,384	3,808
18- 20	2,280	4.6	5,040	2,211	1,430	2.9	19,425	13,584	1,844	3.7	7,008	3,801
20- 22	2,090	4.5	4,368	2,090	1,408	3.0	20,290	14,411	1,788	3.8	7,798	4,361
22- 24	1,961	4.5	4,468	2,278	1,393	3.2	21,398	15,361	1,628	3.8	6,720	4,128
24- 26	1,846	4.6	4,485	2,430	1,276	3.2	21,198	16,613	1,632	4.0	6,322	3,874
26- 28	1,844	4.7	4,582	2,485	1,227	3.2	20,766	16,924	1,546	4.0	5,849	3,783
28- 30	1,842	5.0	4,544	2,467	1,176	3.2	21,200	18,027	1,542	4.2	5,375	3,486
30- 32	1,801	5.2	4,599	2,554	1,035	3.0	18,923	18,283	1,451	4.2	5,310	3,660
32- 34	1,745	5.3	4,499	2,578	1,061	3.2	19,921	18,775	1,408	4.3	4,955	3,519
34- 36	1,712	5.5	4,163	2,432	1,026	3.3	19,833	19,331	1,363	4.4	4,745	3,481
36- 38	1,839	6.2	4,767	2,592	971	3.3	19,664	20,251	1,286	4.3	4,803	3,735
38- 40	1,743	6.2	4,496	2,579	967	3.4	19,631	20,301	1,255	4.5	4,581	3,650
40- 45	4,213	6.5	11,223	2,664	2,312	3.6	48,222	20,857	3,057	4.7	9,422	3,082
45- 50	4,005	7.0	10,773	2,690	1,896	3.3	41,483	21,879	2,762	4.8	9,433	3,415
50- 55	3,740	7.4	10,563	2,824	1,840	3.6	40,743	22,143	2,628	5.2	9,519	3,622
55- 60	3,685	8.3	11,571	3,140	1,609	3.6	37,564	23,346	2,412	5.4	8,198	3,399
60- 70	6,471	9.1	20,167	3,116	2,631	3.7	61,901	23,527	4,187	5.9	12,961	3,096
70- 80	5,112	10.3	16,335	3,195	1,731	3.5	42,791	24,720	3,233	6.5	9,552	2,955
80- 90	3,826	11.2	13,438	3,512	1,143	3.4	29,402	25,723	2,516	7.4	6,699	2,663
90-100	2,964	12.5	10,673	3,601	769	3.3	20,525	26,690	1,973	8.3	5,642	2,860
100-125	4,799	14.6	18,951	3,949	968	2.9	26,624	27,504	3,307	10.1	9,265	2,802
125-150	2,597	16.9	11,728	4,516	399	2.6	11,258	28,217	1,961	12.7	5,537	2,824
150-200	2,858	19.5	14,099	4,933	308	2.1	8,398	27,265	2,145	14.7	6,592	3,073
200-300	2,380	22.8	12,825	5,389	161	1.5	4,274	26,546	1,983	19.0	10,307	5,198
300-500	1,511	27.8	11,214	7,421	60	1.1	1,316	21,926	1,178	21.6	7,218	6,127
500+	1,584	39.1	40,645	25,660	26	0.6	443	17,056	1,212	29.9	17,462	14,408
NEGATIVE	547	4.9	1,644	3,006	54	0.5	817	15,132	648	5.8	10,340	15,956
S 0- 10	9,287	3.3	8,516	917	1,064	0.4	6,596	6,199	6,676	2.4	8,470	1,269
U 10- 20	11,642	4.3	22,194	1,906	6,198	2.3	70,978	11,452	9,500	3.5	33,970	3,576
B 20- 30	9,583	4.7	22,448	2,342	6,480	3.1	104,852	16,181	8,136	4.0	32,064	3,941
T 30- 40	8,840	5.7	22,524	2,548	5,060	3.2	97,972	19,362	6,763	4.3	24,394	3,607
O 40- 60	15,643	7.2	44,131	2,821	7,657	3.5	168,012	21,942	10,859	5.0	36,573	3,368
T 60-100	18,373	10.3	60,614	3,299	6,274	3.5	154,618	24,644	11,909	6.7	34,855	2,927
100+	15,729	19.0	109,462	6,959	1,922	2.3	52,313	27,218	11,786	14.2	56,382	4,784
TOTAL	89,644	6.4	\$291,533	\$3,252	34,709	2.5	\$656,158	\$18,905	66,277	4.7	\$237,048	\$3,577

**TABLE G: CREDITS AGAINST STATE TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	EARNED INCOME	WORKING FAMILY	RETIREMENT INCOME	CHILD CARE	ELDERLY CARE	POLITICAL CONTRIB	TAX PD OTHER STATES	OTHER CREDITS
NEG >10	5,301	11	7	0	3	0	1	0	0	0	0
NEG <10	5,892	1	1	0	0	0	0	0	0	0	0
0- 2	48,079	22	20	0	0	0	0	0	1	1	0
2- 4	60,835	1,379	1,305	63	0	2	1	0	3	2	4
4- 6	58,805	4,242	3,875	318	1	17	7	2	5	6	12
6- 8	58,365	6,693	5,903	613	40	63	13	9	11	13	27
8- 10	56,498	9,121	7,820	981	98	101	32	15	14	15	44
10- 12	55,627	11,287	9,418	1,281	214	171	84	18	20	18	62
12- 14	56,486	13,403	10,884	1,510	384	270	219	12	27	20	78
14- 16	54,302	13,996	11,279	1,379	544	268	350	11	31	29	106
16- 18	52,377	14,247	11,383	1,194	772	289	426	9	33	30	112
18- 20	49,715	14,110	11,272	988	847	281	511	4	41	42	125
20- 22	46,492	13,289	10,853	718	725	285	509	2	44	36	117
22- 24	43,399	12,330	10,372	504	542	291	394	1	45	55	126
24- 26	40,501	11,619	9,953	306	499	297	353	0	50	53	109
26- 28	38,923	11,040	9,723	149	383	260	312	0	47	56	111
28- 30	36,569	10,505	9,454	51	274	247	258	0	54	49	118
30- 32	34,646	10,104	9,206	0	228	200	244	0	54	45	127
32- 34	32,667	9,770	8,977	0	143	193	219	0	59	57	123
34- 36	30,896	9,492	8,780	0	105	147	204	0	62	57	138
36- 38	29,619	9,392	8,740	0	85	115	197	0	65	68	122
38- 40	28,161	9,133	8,556	0	44	90	189	0	66	66	123
40- 45	64,964	21,743	20,428	0	54	72	459	0	186	196	350
45- 50	57,082	19,959	18,821	0	19	0	430	0	185	185	317
50- 55	50,726	18,639	17,470	0	6	0	403	0	194	189	377
55- 60	44,403	16,824	15,730	0	0	0	355	0	199	162	378
60- 70	71,470	27,820	25,975	0	0	0	438	0	394	350	663
70- 80	49,745	19,990	18,505	0	0	0	118	0	336	372	658
80- 90	34,112	14,030	12,843	0	0	0	19	0	275	283	610
90-100	23,648	9,897	8,895	0	0	0	4	0	226	240	532
100-125	32,877	14,412	12,256	0	0	0	1	0	358	641	1,156
125-150	15,397	7,512	5,808	0	0	0	0	0	204	491	1,010
150-200	14,640	7,692	5,555	0	0	0	0	0	221	648	1,268
200-300	10,416	6,365	3,992	0	0	0	0	0	191	1,076	1,106
300-500	5,443	4,328	2,049	0	0	0	0	0	111	1,503	666
500+	4,050	10,893	1,493	0	0	0	0	0	105	7,966	1,329
NEGATIVE	11,193	12	8	0	3	0	1	0	0	0	0
S 0- 10	282,582	21,458	18,923	1,977	139	183	53	27	33	37	87
U 10- 20	268,507	67,043	54,236	6,352	2,760	1,279	1,589	54	152	139	483
B 20- 30	205,884	58,784	50,355	1,728	2,423	1,379	1,826	4	240	249	581
T 30- 40	155,989	47,892	44,260	0	605	744	1,052	0	307	292	633
O 40- 60	217,175	77,165	72,449	0	79	72	1,647	0	764	732	1,422
T 60-100	178,975	71,737	66,218	0	0	0	580	0	1,231	1,246	2,463
100+	82,823	51,202	31,152	0	0	0	1	0	1,190	12,325	6,533
TOTAL	1,403,128	395,293	337,600	10,056	6,008	3,657	6,750	84	3,916	15,021	12,201



**TABLE G1: OREGON CREDITS: EXEMPTION, EARNED INCOME AND WORKING FAMILY FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	\$132 CREDIT PER EXEMPTION				OREGON EARNED INCOME CREDIT				WORKING FAMILY CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	26	0.5	7	263	0	0.0	0	0	1	0.0	3	2,563
NEG <10	7	0.1	1	150	0	0.0	0	0	0	0.0	0	0
0- 2	1,914	4.0	20	10	154	0.0	0	2	0	0.0	0	0
2- 4	25,210	41.4	1,305	52	8,663	0.0	63	7	3	0.0	0	17
4- 6	34,085	58.0	3,875	114	14,190	0.0	318	22	13	0.0	1	55
6- 8	42,508	72.8	5,903	139	16,593	0.0	613	37	431	0.7	40	93
8- 10	46,399	82.1	7,820	169	17,401	0.0	981	56	667	1.2	98	147
10- 12	48,688	87.5	9,418	193	11,258	0.0	1,281	114	1,008	1.8	214	212
12- 14	51,173	90.6	10,884	213	12,421	0.0	1,510	122	1,422	2.5	384	270
14- 16	50,307	92.6	11,279	224	12,296	0.0	1,379	112	1,693	3.1	544	321
16- 18	49,303	94.1	11,383	231	12,175	0.0	1,194	98	1,922	3.7	772	401
18- 20	47,156	94.9	11,272	239	11,860	0.0	988	83	2,017	4.1	847	420
20- 22	44,356	95.4	10,853	245	10,909	0.0	718	66	1,830	3.9	725	396
22- 24	41,645	96.0	10,372	249	10,029	0.0	504	50	1,093	2.5	542	495
24- 26	38,946	96.2	9,953	256	8,764	0.0	306	35	1,110	2.7	499	450
26- 28	37,677	96.8	9,723	258	5,354	0.0	149	28	929	2.4	383	412
28- 30	35,460	97.0	9,454	267	3,852	0.0	51	13	563	1.5	274	487
30- 32	33,708	97.3	9,206	273	59	0.0	0	4	613	1.8	228	372
32- 34	31,857	97.5	8,977	282	0	0.0	0	0	387	1.2	143	369
34- 36	30,179	97.7	8,780	291	0	0.0	0	0	236	0.8	105	443
36- 38	28,981	97.8	8,740	302	0	0.0	0	0	245	0.8	85	347
38- 40	27,576	97.9	8,556	310	0	0.0	0	0	102	0.4	44	433
40- 45	63,802	98.2	20,428	320	0	0.0	0	0	129	0.2	54	417
45- 50	56,269	98.6	18,821	334	0	0.0	0	0	44	0.1	19	434
50- 55	50,092	98.8	17,470	349	0	0.0	0	0	13	0.0	6	475
55- 60	43,911	98.9	15,730	358	0	0.0	0	0	1	0.0	0	113
60- 70	70,848	99.1	25,975	367	0	0.0	0	0	0	0.0	0	0
70- 80	49,429	99.4	18,505	374	0	0.0	0	0	0	0.0	0	0
80- 90	33,955	99.5	12,843	378	0	0.0	0	0	0	0.0	0	0
90-100	23,556	99.6	8,895	378	0	0.0	0	0	0	0.0	0	0
100-125	32,770	99.7	12,256	374	0	0.0	0	0	0	0.0	0	0
125-150	15,352	99.7	5,808	378	0	0.0	0	0	0	0.0	0	0
150-200	14,590	99.7	5,555	381	0	0.0	0	0	0	0.0	0	0
200-300	10,386	99.7	3,992	384	0	0.0	0	0	0	0.0	0	0
300-500	5,418	99.5	2,049	378	0	0.0	0	0	0	0.0	0	0
500+	4,042	99.8	1,493	369	0	0.0	0	0	0	0.0	0	0
NEGATIVE	33	0.3	8	239	0	0.0	0	0	1	0.0	3	2,563
S 0- 10	150,116	53.1	18,923	126	57,001	20.2	1,977	35	1,114	0.4	139	125
U 10- 20	246,627	91.9	54,236	220	60,010	22.3	6,352	106	8,062	3.0	2,760	342
B 20- 30	198,084	96.2	50,355	254	38,908	18.9	1,728	44	5,525	2.7	2,423	439
T 30- 40	152,301	97.6	44,260	291	59	0.0	0	4	1,583	1.0	605	382
O 40- 60	214,074	98.6	72,449	338	0	0.0	0	0	187	0.1	79	424
T 60-100	177,788	99.3	66,218	372	0	0.0	0	0	0	0.0	0	0
100+	82,558	99.7	31,152	377	0	0.0	0	0	0	0.0	0	0
TOTAL	1,221,581	87.1	\$337,600	\$276	155,978	11.1	\$10,056	\$64	16,472	1.2	\$6,008	\$365

**TABLE G2: OREGON CREDITS: RETIREMENT INCOME, CHILD CARE, AND ELDERLY FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	RETIREMENT INCOME CREDIT				CHILD CARE CREDIT				CREDIT FOR THE ELDERLY			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	2	0.0	1	720	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	2	0.0	0	8	0	0.0	0	0	1	0.0	0	15
2- 4	83	0.1	2	19	53	0.1	1	17	13	0.0	0	22
4- 6	353	0.6	17	48	132	0.2	7	51	48	0.1	2	48
6- 8	734	1.3	63	86	198	0.3	13	66	89	0.2	9	107
8- 10	932	1.6	101	109	313	0.6	32	103	172	0.3	15	88
10- 12	1,306	2.3	171	131	588	1.1	84	143	137	0.2	18	129
12- 14	1,580	2.8	270	171	1,193	2.1	219	183	102	0.2	12	121
14- 16	1,458	2.7	268	184	1,609	3.0	350	217	115	0.2	11	95
16- 18	1,357	2.6	289	213	1,882	3.6	426	226	101	0.2	9	87
18- 20	1,254	2.5	281	224	2,089	4.2	511	244	45	0.1	4	83
20- 22	1,133	2.4	285	251	2,152	4.6	509	237	20	0.0	2	117
22- 24	1,087	2.5	291	267	2,016	4.6	394	195	16	0.0	1	76
24- 26	970	2.4	297	306	1,906	4.7	353	185	6	0.0	0	18
26- 28	755	1.9	260	345	1,808	4.6	312	173	0	0.0	0	0
28- 30	698	1.9	247	354	1,722	4.7	258	150	0	0.0	0	0
30- 32	598	1.7	200	334	1,717	5.0	244	142	0	0.0	0	0
32- 34	587	1.8	193	329	1,676	5.1	219	131	0	0.0	0	0
34- 36	493	1.6	147	297	1,669	5.4	204	122	0	0.0	0	0
36- 38	379	1.3	115	303	1,689	5.7	197	117	0	0.0	0	0
38- 40	339	1.2	90	264	1,751	6.2	189	108	0	0.0	0	0
40- 45	454	0.7	72	158	4,412	6.8	459	104	0	0.0	0	0
45- 50	0	0.0	0	0	4,385	7.7	430	98	0	0.0	0	0
50- 55	0	0.0	0	0	4,269	8.4	403	94	0	0.0	0	0
55- 60	0	0.0	0	0	3,895	8.8	355	91	0	0.0	0	0
60- 70	0	0.0	0	0	5,078	7.1	438	86	0	0.0	0	0
70- 80	0	0.0	0	0	1,357	2.7	118	87	0	0.0	0	0
80- 90	0	0.0	0	0	205	0.6	19	94	0	0.0	0	0
90-100	0	0.0	0	0	41	0.2	4	86	0	0.0	0	0
100-125	0	0.0	0	0	9	0.0	1	144	0	0.0	0	0
125-150	0	0.0	0	0	2	0.0	0	52	0	0.0	0	0
150-200	0	0.0	0	0	1	0.0	0	49	0	0.0	0	0
200-300	0	0.0	0	0	1	0.0	0	8	0	0.0	0	0
300-500	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
500+	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEGATIVE	0	0.0	0	0	2	0.0	1	720	0	0.0	0	0
S 0- 10	2,104	0.7	183	87	696	0.2	53	76	323	0.1	27	84
U 10- 20	6,955	2.6	1,279	184	7,361	2.7	1,589	216	500	0.2	54	107
B 20- 30	4,643	2.3	1,379	297	9,604	4.7	1,826	190	42	0.0	4	87
T 30- 40	2,396	1.5	744	311	8,502	5.5	1,052	124	0	0.0	0	0
O 40- 60	454	0.2	72	158	16,961	7.8	1,647	97	0	0.0	0	0
T 60-100	0	0.0	0	0	6,681	3.7	580	87	0	0.0	0	0
100+	0	0.0	0	0	13	0.0	1	112	0	0.0	0	0
<b>TOTAL</b>	<b>16,552</b>	<b>1.2</b>	<b>\$3,657</b>	<b>\$221</b>	<b>49,820</b>	<b>3.6</b>	<b>\$6,750</b>	<b>\$135</b>	<b>865</b>	<b>0.1</b>	<b>\$84</b>	<b>\$98</b>

**TABLE G3: OREGON CREDITS: TAXES PAID TO OTHER STATES, POLITICAL, AND OTHER FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	POLITICAL CONTRIBUTION CREDIT				TAXES PAID TO OTHER STATES				OTHER TAX CREDITS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	30	0.1	1	25	26	0.1	1	46	23	0.0	0	16
2- 4	88	0.1	3	30	78	0.1	2	27	136	0.2	4	29
4- 6	152	0.3	5	32	156	0.3	6	37	264	0.4	12	44
6- 8	296	0.5	11	36	200	0.3	13	65	381	0.7	27	71
8- 10	375	0.7	14	37	212	0.4	15	71	469	0.8	44	93
10- 12	486	0.9	20	42	180	0.3	18	101	566	1.0	62	109
12- 14	591	1.0	27	45	189	0.3	20	108	603	1.1	78	129
14- 16	606	1.1	31	51	211	0.4	29	139	707	1.3	106	149
16- 18	661	1.3	33	50	187	0.4	30	160	729	1.4	112	153
18- 20	767	1.5	41	53	220	0.4	42	189	739	1.5	125	170
20- 22	779	1.7	44	56	173	0.4	36	208	674	1.4	117	174
22- 24	781	1.8	45	58	199	0.5	55	278	694	1.6	126	182
24- 26	835	2.1	50	59	197	0.5	53	270	641	1.6	109	170
26- 28	799	2.1	47	58	187	0.5	56	298	595	1.5	111	187
28- 30	896	2.5	54	61	176	0.5	49	278	635	1.7	118	185
30- 32	913	2.6	54	59	163	0.5	45	274	644	1.9	127	198
32- 34	981	3.0	59	60	176	0.5	57	323	609	1.9	123	202
34- 36	1,000	3.2	62	62	174	0.6	57	327	616	2.0	138	224
36- 38	1,036	3.5	65	63	163	0.6	68	416	625	2.1	122	195
38- 40	1,026	3.6	66	65	195	0.7	66	337	615	2.2	123	199
40- 45	2,899	4.5	186	64	458	0.7	196	428	1,574	2.4	350	222
45- 50	2,853	5.0	185	65	411	0.7	185	451	1,415	2.5	317	224
50- 55	2,886	5.7	194	67	396	0.8	189	477	1,401	2.8	377	269
55- 60	2,862	6.4	199	69	346	0.8	162	468	1,294	2.9	378	292
60- 70	5,503	7.7	394	72	680	1.0	350	515	2,265	3.2	663	293
70- 80	4,539	9.1	336	74	519	1.0	372	717	1,663	3.3	658	396
80- 90	3,632	10.6	275	76	436	1.3	283	650	1,209	3.5	610	504
90-100	2,919	12.3	226	77	320	1.4	240	751	900	3.8	532	591
100-125	4,530	13.8	358	79	652	2.0	641	983	1,341	4.1	1,156	862
125-150	2,497	16.2	204	82	380	2.5	491	1,292	691	4.5	1,010	1,461
150-200	2,623	17.9	221	84	444	3.0	648	1,460	759	5.2	1,268	1,670
200-300	2,216	21.3	191	86	452	4.3	1,076	2,381	569	5.5	1,106	1,943
300-500	1,261	23.2	111	88	356	6.5	1,503	4,222	311	5.7	666	2,140
500+	1,178	29.1	105	89	503	12.4	7,966	15,837	350	8.6	1,329	3,797
NEGATIVE	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0- 10	941	0.3	33	35	672	0.2	37	55	1,273	0.5	87	68
U 10- 20	3,111	1.2	152	49	987	0.4	139	141	3,344	1.2	483	144
B 20- 30	4,090	2.0	240	59	932	0.5	249	267	3,239	1.6	581	179
T 30- 40	4,956	3.2	307	62	871	0.6	292	335	3,109	2.0	633	204
O 40- 60	11,500	5.3	764	66	1,611	0.7	732	455	5,684	2.6	1,422	250
T 60-100	16,593	9.3	1,231	74	1,955	1.1	1,246	637	6,037	3.4	2,463	408
100+	14,305	17.3	1,190	83	2,787	3.4	12,325	4,422	4,021	4.9	6,533	1,625
TOTAL	55,496	4.0	\$3,916	\$71	9,815	0.7	\$15,021	\$1,530	26,707	1.9	\$12,201	\$457

**TABLE H: DISTRIBUTION OF RETURNS BY NUMBER OF PERSONAL EXEMPTIONS FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL PERSONAL EXEMPTIONS	ZERO	ONE	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE	TEN OR MORE	
													# OF RETURNS	# OF EXEMPT
NEG >10	5,301	11,133	42	1,816	2,224	470	459	181	70	25	9	1	4	42
NEG <10	5,892	8,915	766	2,705	1,715	305	230	115	36	12	4	3	1	11
0- 2	48,079	28,388	26,756	16,701	3,085	927	407	142	41	13	4	2	1	11
2- 4	60,835	42,835	30,309	22,776	4,854	1,801	706	264	81	37	4	3	0	0
4- 6	58,805	53,764	22,214	25,881	6,658	2,454	1,040	383	123	35	10	5	2	22
6- 8	58,365	68,672	13,217	30,574	8,875	3,562	1,389	509	157	54	20	6	2	27
8- 10	56,498	79,345	7,447	31,187	10,335	4,361	2,013	766	268	81	24	10	6	66
10- 12	55,627	86,947	4,310	30,074	12,665	4,777	2,438	936	279	97	38	8	5	51
12- 14	56,486	94,618	2,684	29,549	14,579	5,343	2,642	1,106	399	119	46	9	10	108
14- 16	54,302	94,836	1,633	28,320	14,320	5,234	2,873	1,213	475	154	51	18	11	119
16- 18	52,377	93,709	1,093	27,086	14,093	5,130	2,969	1,285	437	185	76	17	6	68
18- 20	49,715	91,298	800	25,176	13,617	4,973	3,059	1,313	484	167	76	32	18	199
20- 22	46,492	86,961	576	23,182	12,932	4,699	3,020	1,301	474	169	79	39	21	223
22- 24	43,399	82,238	437	21,553	11,954	4,348	3,032	1,303	475	197	60	28	12	129
24- 26	40,501	78,261	360	19,884	10,955	4,115	3,060	1,326	524	163	77	26	11	117
26- 28	38,923	75,905	273	19,033	10,602	3,790	3,037	1,427	489	177	52	21	22	237
28- 30	36,569	73,403	186	17,117	10,193	3,843	3,003	1,447	500	180	60	28	12	132
30- 32	34,646	71,155	165	15,678	9,776	3,715	3,096	1,393	523	178	74	33	15	158
32- 34	32,667	69,280	106	13,915	9,587	3,594	3,184	1,456	553	172	62	21	17	186
34- 36	30,896	67,473	94	12,162	9,465	3,658	3,352	1,415	508	142	55	24	21	226
36- 38	29,619	67,044	61	10,702	9,450	3,685	3,416	1,512	544	153	58	22	16	166
38- 40	28,161	65,585	72	9,445	9,111	3,635	3,597	1,571	476	166	57	23	8	89
40- 45	64,964	155,944	109	19,954	21,599	8,794	8,850	3,896	1,167	369	147	44	35	373
45- 50	57,082	143,288	57	14,817	19,636	8,509	8,989	3,474	1,136	291	105	42	26	275
50- 55	50,726	132,785	26	10,473	18,811	7,814	8,828	3,359	990	291	76	36	22	232
55- 60	44,403	119,427	26	7,371	17,427	7,097	8,286	2,975	851	247	76	28	19	197
60- 70	71,470	196,893	35	9,534	28,921	12,045	13,967	5,144	1,278	371	108	37	30	332
70- 80	49,745	139,968	28	5,353	20,561	8,471	10,452	3,548	979	231	80	29	13	140
80- 90	34,112	97,038	13	3,162	14,312	5,852	7,430	2,463	652	131	64	18	15	158
90-100	23,648	67,225	16	2,147	9,862	4,174	5,154	1,757	409	88	23	9	9	96
100-125	32,877	92,571	20	3,144	13,951	5,582	7,148	2,293	537	147	39	8	8	87
125-150	15,397	43,873	7	1,512	6,394	2,534	3,370	1,153	325	63	22	11	6	60
150-200	14,640	41,975	21	1,484	5,994	2,283	3,219	1,218	307	78	27	8	1	12
200-300	10,416	30,153	18	1,038	4,271	1,548	2,265	926	254	68	18	8	2	23
300-500	5,443	15,488	14	586	2,297	728	1,161	497	131	24	4	1	0	0
500+	4,050	11,302	4	467	1,847	463	766	361	116	23	1	2	0	0
NEGATIVE	11,193	20,048	808	4,521	3,939	775	689	296	106	37	13	4	5	53
S 0- 10	282,582	273,004	99,943	127,119	33,807	13,105	5,555	2,064	670	220	62	26	11	126
U 10- 20	268,507	461,408	10,520	140,205	69,274	25,457	13,981	5,853	2,074	722	287	84	50	545
B 20- 30	205,884	396,768	1,832	100,769	56,636	20,795	15,152	6,804	2,462	886	328	142	78	838
T 30- 40	155,989	340,537	498	61,902	47,389	18,287	16,645	7,347	2,604	811	306	123	77	825
O 40- 60	217,175	551,444	218	52,615	77,473	32,214	34,953	13,704	4,144	1,198	404	150	102	1,077
T 60-100	178,975	501,124	92	20,196	73,656	30,542	37,003	12,912	3,318	821	275	93	67	726
100+	82,823	235,362	84	8,231	34,754	13,138	17,929	6,448	1,670	403	111	38	17	182
TOTAL	1,403,128	2,779,695	113,995	515,558	396,928	154,313	141,907	55,428	17,048	5,098	1,786	660	407	4,372

**TABLE H1: DISTRIBUTION OF RETURNS: PERSONAL, DISABILITY OR DISABLED CHILD EXEMPTIONS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTIONS	TOTAL PERSONAL EXEMPTIONS	DI SABLED EXEMPTIONS			DI SABLED CHILD EXEMPTIONS							
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS	MORE EXEMPT	TOTAL	
NEG >10	5,301	11,206	11,133	56	1	58	15	0	0	0	0	0	0	15
NEG <10	5,892	9,014	8,915	80	3	86	13	0	0	0	0	0	0	13
0- 2	48,079	28,788	28,388	320	13	346	44	5	0	0	0	0	0	54
2- 4	60,835	43,286	42,835	352	13	378	61	6	0	0	0	0	0	73
4- 6	58,805	54,334	53,764	446	8	462	100	4	0	0	0	0	0	108
6- 8	58,365	69,467	68,672	653	12	677	102	5	2	0	0	0	0	118
8- 10	56,498	80,264	79,345	734	14	762	126	14	1	0	0	0	0	157
10- 12	55,627	88,031	86,947	829	29	887	171	10	2	0	0	0	0	197
12- 14	56,486	95,694	94,618	818	27	872	165	16	1	1	0	0	0	204
14- 16	54,302	95,946	94,836	764	43	850	222	19	0	0	0	0	0	260
16- 18	52,377	94,740	93,709	736	27	790	199	18	2	0	0	0	0	241
18- 20	49,715	92,295	91,298	659	25	709	214	29	4	1	0	0	0	288
20- 22	46,492	87,886	86,961	619	24	667	198	22	1	2	1	5	5	258
22- 24	43,399	83,100	82,238	531	17	565	220	28	4	1	1	5	5	297
24- 26	40,501	79,055	78,261	492	14	520	217	24	3	0	0	0	0	274
26- 28	38,923	76,646	75,905	468	11	490	209	13	4	1	0	0	0	251
28- 30	36,569	74,107	73,403	406	18	442	203	25	0	1	1	5	5	262
30- 32	34,646	71,868	71,155	380	16	412	236	22	7	0	0	0	0	301
32- 34	32,667	69,929	69,280	361	15	391	211	17	3	1	0	0	0	258
34- 36	30,896	68,143	67,473	326	12	350	247	24	4	0	2	13	13	320
36- 38	29,619	67,643	67,044	314	11	336	194	30	3	0	0	0	0	263
38- 40	28,161	66,178	65,585	301	16	333	209	21	3	0	0	0	0	260
40- 45	64,964	157,273	155,944	687	19	725	486	44	10	0	0	0	0	604
45- 50	57,082	144,405	143,288	503	16	535	472	37	9	1	1	5	5	582
50- 55	50,726	133,868	132,785	536	23	582	417	39	2	0	0	0	0	501
55- 60	44,403	120,366	119,427	452	18	488	375	31	2	2	0	0	0	451
60- 70	71,470	198,311	196,893	723	20	763	541	46	6	1	0	0	0	655
70- 80	49,745	140,884	139,968	458	12	482	362	28	4	1	0	0	0	434
80- 90	34,112	97,654	97,038	280	10	300	266	15	2	1	2	10	10	316
90-100	23,648	67,605	67,225	189	5	199	156	11	1	0	0	0	0	181
100-125	32,877	93,069	92,571	245	5	255	199	19	2	0	0	0	0	243
125-150	15,397	44,102	43,873	107	5	117	98	7	0	0	0	0	0	112
150-200	14,640	42,171	41,975	107	4	115	70	4	1	0	0	0	0	81
200-300	10,416	30,283	30,153	67	0	67	50	5	1	0	0	0	0	63
300-500	5,443	15,551	15,488	30	0	30	31	1	0	0	0	0	0	33
500+	4,050	11,324	11,302	10	1	12	10	0	0	0	0	0	0	10
NEGATIVE	11,193	20,220	20,048	136	4	144	28	0	0	0	0	0	0	28
S 0- 10	282,582	276,139	273,004	2,505	60	2,625	433	34	3	0	0	0	0	510
U 10- 20	268,507	466,706	461,408	3,806	151	4,108	971	92	9	2	0	0	0	1,190
B 20- 30	205,884	400,794	396,768	2,516	84	2,684	1,047	112	12	5	3	15	15	1,342
T 30- 40	155,989	343,761	340,537	1,682	70	1,822	1,097	114	20	1	2	13	13	1,402
O 40- 60	217,175	555,912	551,444	2,178	76	2,330	1,750	151	23	3	1	5	5	2,138
T 60-100	178,975	504,454	501,124	1,650	47	1,744	1,325	100	13	3	2	10	10	1,586
100+	82,823	236,500	235,362	566	15	596	458	36	4	0	0	0	0	542
TOTAL	1,403,128	2,804,486	2,779,695	15,039	507	16,053	7,109	639	84	14	8	43	43	8,738

**TABLE I: DISTRIBUTION OF RETURNS: OVER 65 OR BLIND STANDARD DEDUCTIONS FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	TOTAL RETURNS				JOINT RETURNS				NON-JOINT RETURNS				TAXPAYERS			RETURNS WITH BLIND EXEMPT
	ALL RETURNS	STD DED RETURNS	WITH 65+ EXEMPT	% OF TOTAL	WITH 65+ EXEMPT	% OF TOTAL	ONE 65+ %	TWO 65+ %	WITH 65+ EXEMPT	% OF TOTAL	# OF TAXPAYERS	WITH 65+ EXEMPT	% OF TOTAL			
NEG >10	5,301	2,134	566	10.7	315	9.9	82	26.0	233	74.0	251	11.8	8,471	799	9.4	8
NEG <10	5,892	3,726	811	13.8	374	17.6	102	27.3	272	72.7	437	11.6	8,020	1,083	13.5	11
0- 2	48,079	46,423	2,137	4.4	692	29.1	192	27.7	500	72.3	1,445	3.2	50,456	2,637	5.2	90
2- 4	60,835	58,463	2,585	4.2	829	26.4	267	32.2	562	67.8	1,756	3.0	63,974	3,147	4.9	63
4- 6	58,805	55,179	4,121	7.0	1,037	24.9	322	31.1	715	68.9	3,084	5.6	62,969	4,836	7.7	85
6- 8	58,365	52,164	6,644	11.4	1,496	24.5	424	28.3	1,072	71.7	5,148	9.8	64,464	7,716	12.0	159
8- 10	56,498	48,451	7,131	12.6	2,074	25.9	554	26.7	1,520	73.3	5,057	10.4	64,520	8,651	13.4	190
10- 12	55,627	46,091	7,174	12.9	2,880	27.0	623	21.6	2,257	78.4	4,294	9.6	66,294	9,431	14.2	210
12- 14	56,486	45,779	6,869	12.2	3,229	24.9	737	22.8	2,492	77.2	3,640	8.4	69,443	9,361	13.5	202
14- 16	54,302	42,856	5,888	10.8	2,977	21.9	662	22.2	2,315	77.8	2,911	7.2	67,926	8,203	12.1	163
16- 18	52,377	40,188	4,925	9.4	2,492	17.8	588	23.6	1,904	76.4	2,433	6.3	66,385	6,829	10.3	148
18- 20	49,715	37,356	4,091	8.2	2,297	16.0	609	26.5	1,688	73.5	1,794	5.1	64,035	5,779	9.0	145
20- 22	46,492	33,932	3,267	7.0	1,996	13.8	548	27.5	1,448	72.5	1,271	4.0	60,985	4,715	7.7	111
22- 24	43,399	30,441	2,856	6.6	1,713	12.1	445	26.0	1,268	74.0	1,143	3.9	57,560	4,124	7.2	101
24- 26	40,501	27,183	2,223	5.5	1,348	9.6	423	31.4	925	68.6	875	3.3	54,545	3,148	5.8	58
26- 28	38,923	25,114	1,965	5.0	1,203	8.6	356	29.6	847	70.4	762	3.1	52,880	2,812	5.3	71
28- 30	36,569	22,077	1,731	4.7	1,022	7.2	303	29.6	719	70.4	709	3.2	50,780	2,450	4.8	70
30- 32	34,646	19,528	1,400	4.0	840	5.8	223	26.5	617	73.5	560	2.8	49,041	2,017	4.1	53
32- 34	32,667	17,598	1,366	4.2	843	5.8	243	28.8	600	71.2	523	2.9	47,272	1,966	4.2	36
34- 36	30,896	15,409	1,150	3.7	742	4.9	205	27.6	537	72.4	408	2.6	46,046	1,687	3.7	43
36- 38	29,619	13,609	1,081	3.6	695	4.4	207	29.8	488	70.2	386	2.8	45,294	1,569	3.5	44
38- 40	28,161	12,013	1,013	3.6	646	4.1	189	29.3	457	70.7	367	3.0	44,071	1,470	3.3	32
40- 45	64,964	24,462	2,079	3.2	1,267	3.2	394	31.1	873	68.9	812	3.2	104,356	2,952	2.8	64
45- 50	57,082	17,687	1,588	2.8	939	2.5	259	27.6	680	72.4	649	3.4	95,111	2,268	2.4	54
50- 55	50,726	13,083	1,311	2.6	846	2.3	237	28.0	609	72.0	465	3.5	88,195	1,920	2.2	52
55- 60	44,403	9,395	1,096	2.5	777	2.2	213	27.4	564	72.6	319	3.4	79,483	1,660	2.1	32
60- 70	71,470	11,428	1,524	2.1	1,121	1.9	262	23.4	859	76.6	403	3.4	131,029	2,383	1.8	45
70- 80	49,745	5,674	913	1.8	703	1.6	166	23.6	537	76.4	210	3.2	92,907	1,450	1.6	29
80- 90	34,112	2,967	521	1.5	406	1.3	83	20.4	323	79.6	115	2.9	64,298	844	1.3	16
90-100	23,648	1,695	322	1.4	248	1.2	41	16.5	207	83.5	74	2.8	44,675	529	1.2	15
100-125	32,877	1,986	416	1.3	293	1.0	63	21.5	230	78.5	123	3.2	61,919	646	1.0	4
125-150	15,397	796	200	1.3	141	1.0	24	17.0	117	83.0	59	3.2	28,942	317	1.1	3
150-200	14,640	711	166	1.1	124	1.0	28	22.6	96	77.4	42	2.3	27,440	262	1.0	3
200-300	10,416	476	116	1.1	79	0.9	21	26.6	58	73.4	37	2.8	19,533	174	0.9	3
300-500	5,443	243	62	1.1	44	0.9	11	25.0	33	75.0	18	2.5	10,176	95	0.9	0
500+	4,050	215	39	1.0	34	1.0	8	23.5	26	76.5	5	0.9	7,553	65	0.9	0
NEGATIVE	11,193	5,860	1,377	12.3	689	13.0	184	26.7	505	73.3	688	11.7	16,491	1,882	11.4	19
S 0- 10	282,582	260,680	22,618	8.0	6,128	25.7	1,759	28.7	4,369	71.3	16,490	6.4	306,383	26,987	8.8	587
U 10- 20	268,507	212,270	28,947	10.8	13,875	21.2	3,219	23.2	10,656	76.8	15,072	7.4	334,083	39,603	11.9	868
B 20- 30	205,884	138,747	12,042	5.8	7,282	10.3	2,075	28.5	5,207	71.5	4,760	3.5	276,750	17,249	6.2	411
T 30- 40	155,989	78,157	6,010	3.9	3,766	5.0	1,067	28.3	2,699	71.7	2,244	2.8	231,724	8,709	3.8	208
O 40- 60	217,175	64,627	6,074	2.8	3,829	2.6	1,103	28.8	2,726	71.2	2,245	3.3	367,145	8,800	2.4	202
T 60-100	178,975	21,764	3,280	1.8	2,478	1.6	552	22.3	1,926	77.7	802	3.2	332,909	5,206	1.6	105
100+	82,823	4,427	999	1.2	715	1.0	155	21.7	560	78.3	284	2.8	155,563	1,559	1.0	13
TOTAL	1,403,128	786,532	81,347	5.8	38,762	6.3	10,114	26.1	28,648	73.9	42,585	5.4	2,021,048	109,995	5.4	2,413

**TABLE J: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	OREGON TAX DUE	AMOUNT WITHHELD FROM WAGES	ESTIMATED TAX PAYMENTS	TAX PAID WITH RETURNS	TAX REFUNDS DUE	DONATIONS				
							NONGAME W/ LDLI FE	AI DS/HI V EDUCATI ON	CHI LD ABUSE PREVENTI ON	ALZHEI MERS RESEARCH	STOP DOMESTI C VI OLENCE
NEG >10	5,301	70	2,613	1,548	14	4,102	0	0	0	0	0
NEG <10	5,892	14	873	609	7	1,474	0	0	0	0	0
0- 2	48,079	240	1,863	255	179	2,049	1	1	2	1	1
2- 4	60,835	1,848	6,040	380	506	4,990	3	2	3	2	3
4- 6	58,805	4,401	9,798	543	838	6,570	3	3	4	2	3
6- 8	58,365	7,604	13,030	820	1,460	7,342	2	2	4	2	3
8- 10	56,498	10,848	16,508	1,050	2,090	8,281	3	2	3	2	3
10- 12	55,627	14,791	20,554	1,629	2,596	9,280	3	2	4	2	2
12- 14	56,486	19,699	26,023	2,210	3,090	10,682	3	2	4	2	3
14- 16	54,302	24,397	30,546	2,824	3,385	11,189	3	2	4	2	3
16- 18	52,377	29,500	35,467	3,489	3,576	11,618	3	2	4	2	2
18- 20	49,715	33,912	39,976	3,879	3,670	11,989	3	2	4	3	3
20- 22	46,492	37,631	43,332	4,043	3,635	11,577	3	2	4	2	2
22- 24	43,399	40,534	45,776	4,214	3,685	11,200	3	2	3	2	2
24- 26	40,501	42,801	48,335	4,220	3,593	11,297	3	2	4	2	2
26- 28	38,923	46,200	51,645	4,370	3,625	11,228	4	2	4	3	3
28- 30	36,569	47,513	52,719	4,493	3,749	11,173	3	2	4	3	3
30- 32	34,646	49,075	54,113	4,628	3,770	11,086	3	2	4	3	3
32- 34	32,667	50,039	54,765	4,885	3,821	11,037	3	2	4	3	3
34- 36	30,896	50,807	55,618	4,755	3,847	10,980	3	2	4	2	2
36- 38	29,619	51,944	56,760	4,952	3,819	11,101	4	2	4	3	2
38- 40	28,161	52,599	57,008	5,100	3,940	10,930	4	2	4	3	2
40- 45	64,964	135,065	145,151	13,761	9,698	27,077	8	5	9	8	6
45- 50	57,082	136,351	144,791	13,677	9,537	25,125	7	4	8	5	5
50- 55	50,726	136,419	142,519	14,705	9,707	23,978	7	4	8	5	5
55- 60	44,403	133,636	137,184	14,411	9,584	21,143	7	3	7	5	4
60- 70	71,470	250,111	250,534	29,688	18,096	36,228	10	5	12	9	8
70- 80	49,745	209,444	203,801	27,707	15,441	27,474	8	4	10	7	5
80- 90	34,112	168,358	158,660	24,988	13,377	20,605	6	3	7	6	5
90-100	23,648	134,283	122,011	22,757	11,377	15,430	5	2	5	4	4
100-125	32,877	225,640	189,659	49,237	22,488	24,939	6	3	8	6	5
125-150	15,397	134,871	101,194	38,645	15,467	13,976	3	1	4	3	2
150-200	14,640	168,213	112,596	59,261	21,238	16,826	2	2	3	2	2
200-300	10,416	176,538	104,442	72,640	24,423	16,513	1	1	2	2	2
300-500	5,443	150,861	79,429	71,268	21,653	14,264	1	1	1	1	1
500+	4,050	417,094	115,482	288,557	72,296	39,268	0	0	4	0	1
NEGATI VE	11,193	85	3,486	2,157	22	5,575	0	0	0	0	0
S 0- 10	282,582	24,942	47,238	3,048	5,073	29,232	12	10	17	8	12
U 10- 20	268,507	122,300	152,566	14,032	16,317	54,758	14	11	19	11	13
B 20- 30	205,884	214,679	241,807	21,340	18,287	56,475	16	11	20	13	12
T 30- 40	155,989	254,464	278,265	24,321	19,198	55,134	18	11	19	14	12
O 40- 60	217,175	541,470	569,645	56,553	38,526	97,323	28	16	32	23	19
T 60-100	178,975	762,197	735,005	105,139	58,290	99,737	28	15	34	26	21
100+	82,823	1,273,216	702,802	579,608	177,565	125,785	14	8	23	14	13
TOTAL	1,403,128	3,193,353	2,730,814	806,198	333,278	524,019	130	82	164	109	104

**TABLE J1: OREGON TAX PAYMENTS: WITHHOLDING AND ESTIMATED PAYMENTS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	WITHHOLDING FROM WAGES				ESTIMATED TAX PAYMENTS			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE
NEG >10	1, 674	31. 6	2, 613	1, 561	396	7. 5	1, 548	3, 909
NEG <10	1, 389	23. 6	873	629	399	6. 8	609	1, 525
0- 2	30, 380	63. 2	1, 863	61	681	1. 4	255	375
2- 4	47, 519	78. 1	6, 040	127	934	1. 5	380	407
4- 6	46, 227	78. 6	9, 798	212	1, 206	2. 1	543	450
6- 8	43, 441	74. 4	13, 030	300	1, 667	2. 9	820	492
8- 10	41, 996	74. 3	16, 508	393	2, 166	3. 8	1, 050	485
10- 12	41, 583	74. 8	20, 554	494	3, 012	5. 4	1, 629	541
12- 14	43, 306	76. 7	26, 023	601	3, 871	6. 9	2, 210	571
14- 16	42, 643	78. 5	30, 546	716	4, 489	8. 3	2, 824	629
16- 18	42, 199	80. 6	35, 467	840	5, 031	9. 6	3, 489	693
18- 20	41, 130	82. 7	39, 976	972	5, 046	10. 1	3, 879	769
20- 22	39, 160	84. 2	43, 332	1, 107	4, 859	10. 5	4, 043	832
22- 24	37, 018	85. 3	45, 776	1, 237	4, 790	11. 0	4, 214	880
24- 26	35, 168	86. 8	48, 335	1, 374	4, 438	11. 0	4, 220	951
26- 28	34, 090	87. 6	51, 645	1, 515	4, 291	11. 0	4, 370	1, 018
28- 30	32, 090	87. 8	52, 719	1, 643	4, 229	11. 6	4, 493	1, 063
30- 32	30, 550	88. 2	54, 113	1, 771	4, 164	12. 0	4, 628	1, 111
32- 34	28, 895	88. 5	54, 765	1, 895	4, 095	12. 5	4, 885	1, 193
34- 36	27, 575	89. 3	55, 618	2, 017	3, 798	12. 3	4, 755	1, 252
36- 38	26, 530	89. 6	56, 760	2, 139	3, 775	12. 7	4, 952	1, 312
38- 40	25, 220	89. 6	57, 008	2, 260	3, 758	13. 3	5, 100	1, 357
40- 45	58, 453	90. 0	145, 151	2, 483	9, 164	14. 1	13, 761	1, 502
45- 50	51, 790	90. 7	144, 791	2, 796	8, 250	14. 5	13, 677	1, 658
50- 55	45, 948	90. 6	142, 519	3, 102	7, 930	15. 6	14, 705	1, 854
55- 60	40, 271	90. 7	137, 184	3, 407	7, 370	16. 6	14, 411	1, 955
60- 70	64, 746	90. 6	250, 534	3, 869	13, 211	18. 5	29, 688	2, 247
70- 80	44, 925	90. 3	203, 801	4, 536	10, 376	20. 9	27, 707	2, 670
80- 90	30, 622	89. 8	158, 660	5, 181	7, 962	23. 3	24, 988	3, 138
90-100	21, 106	89. 3	122, 011	5, 781	6, 222	26. 3	22, 757	3, 657
100-125	28, 625	87. 1	189, 659	6, 626	10, 813	32. 9	49, 237	4, 553
125-150	12, 963	84. 2	101, 194	7, 806	6, 399	41. 6	38, 645	6, 039
150-200	12, 006	82. 0	112, 596	9, 378	7, 249	49. 5	59, 261	8, 175
200-300	8, 317	79. 8	104, 442	12, 558	5, 983	57. 4	72, 640	12, 141
300-500	4, 285	78. 7	79, 429	18, 536	3, 493	64. 2	71, 268	20, 403
500+	3, 250	80. 2	115, 482	35, 533	3, 181	78. 5	288, 557	90, 713
NEGATIVE	3, 063	27. 4	3, 486	1, 138	795	7. 1	2, 157	2, 713
S 0- 10	209, 563	74. 2	47, 238	225	6, 654	2. 4	3, 048	458
U 10- 20	210, 861	78. 5	152, 566	724	21, 449	8. 0	14, 032	654
B 20- 30	177, 526	86. 2	241, 807	1, 362	22, 607	11. 0	21, 340	944
T 30- 40	138, 770	89. 0	278, 265	2, 005	19, 590	12. 6	24, 321	1, 241
O 40- 60	196, 462	90. 5	569, 645	2, 900	32, 714	15. 1	56, 553	1, 729
T 60-100	161, 399	90. 2	735, 005	4, 554	37, 771	21. 1	105, 139	2, 784
100+	69, 446	83. 8	702, 802	10, 120	37, 118	44. 8	579, 608	15, 615
TOTAL	1, 167, 090	83. 2	\$2, 730, 814	\$2, 340	178, 698	12. 7	\$806, 198	\$4, 512



**TABLE J2: OREGON TAX PAYMENTS AND REFUNDS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	TAX PAID WITH RETURN				TAX REFUND DUE				ZERO BALANCE	
	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL
NEG >10	11	0.2	14	1,312	1,907	36.0	4,102	2,151	3,383	63.8
NEG <10	5	0.1	7	1,416	1,705	28.9	1,474	864	4,182	71.0
0- 2	7,127	14.8	179	25	30,336	63.1	2,049	68	10,616	22.1
2- 4	8,123	13.4	506	62	45,374	74.6	4,990	110	7,338	12.1
4- 6	9,623	16.4	838	87	42,505	72.3	6,570	155	6,677	11.4
6- 8	12,203	20.9	1,460	120	39,462	67.6	7,342	186	6,700	11.5
8- 10	12,110	21.4	2,090	173	38,165	67.6	8,281	217	6,223	11.0
10- 12	13,095	23.5	2,596	198	37,383	67.2	9,280	248	5,149	9.3
12- 14	13,723	24.3	3,090	225	38,622	68.4	10,682	277	4,141	7.3
14- 16	13,488	24.8	3,385	251	37,677	69.4	11,189	297	3,137	5.8
16- 18	13,211	25.2	3,576	271	36,846	70.3	11,618	315	2,320	4.4
18- 20	12,599	25.3	3,670	291	35,323	71.1	11,989	339	1,793	3.6
20- 22	11,814	25.4	3,635	308	33,339	71.7	11,577	347	1,339	2.9
22- 24	11,389	26.2	3,685	324	30,980	71.4	11,200	362	1,030	2.4
24- 26	10,443	25.8	3,593	344	29,239	72.2	11,297	386	819	2.0
26- 28	10,029	25.8	3,625	361	28,228	72.5	11,228	398	666	1.7
28- 30	9,930	27.2	3,749	378	26,083	71.3	11,173	428	556	1.5
30- 32	9,482	27.4	3,770	398	24,725	71.4	11,086	448	439	1.3
32- 34	9,086	27.8	3,821	421	23,263	71.2	11,037	474	318	1.0
34- 36	8,812	28.5	3,847	437	21,790	70.5	10,980	504	294	1.0
36- 38	8,503	28.7	3,819	449	20,885	70.5	11,101	532	231	0.8
38- 40	8,069	28.7	3,940	488	19,897	70.7	10,930	549	195	0.7
40- 45	19,072	29.4	9,698	508	45,529	70.1	27,077	595	363	0.6
45- 50	17,298	30.3	9,537	551	39,524	69.2	25,125	636	260	0.5
50- 55	15,946	31.4	9,707	609	34,578	68.2	23,978	693	202	0.4
55- 60	14,314	32.2	9,584	670	29,902	67.3	21,143	707	187	0.4
60- 70	23,375	32.7	18,096	774	47,805	66.9	36,228	758	290	0.4
70- 80	16,455	33.1	15,441	938	33,079	66.5	27,474	831	211	0.4
80- 90	11,617	34.1	13,377	1,151	22,373	65.6	20,605	921	122	0.4
90-100	8,236	34.8	11,377	1,381	15,318	64.8	15,430	1,007	94	0.4
100-125	12,457	37.9	22,488	1,805	20,295	61.7	24,939	1,229	125	0.4
125-150	6,457	41.9	15,467	2,395	8,864	57.6	13,976	1,577	76	0.5
150-200	6,390	43.6	21,238	3,324	8,173	55.8	16,826	2,059	77	0.5
200-300	4,772	45.8	24,423	5,118	5,603	53.8	16,513	2,947	41	0.4
300-500	2,515	46.2	21,653	8,609	2,894	53.2	14,264	4,929	34	0.6
500+	1,912	47.2	72,296	37,812	2,122	52.4	39,268	18,505	16	0.4
NEGATIVE	16	0.1	22	1,344	3,612	32.3	5,575	1,544	7,565	67.6
S 0- 10	49,186	17.4	5,073	103	195,842	69.3	29,232	149	37,554	13.3
U 10- 20	66,116	24.6	16,317	247	185,851	69.2	54,758	295	16,540	6.2
B 20- 30	53,605	26.0	18,287	341	147,869	71.8	56,475	382	4,410	2.1
T 30- 40	43,952	28.2	19,198	437	110,560	70.9	55,134	499	1,477	0.9
O 40- 60	66,630	30.7	38,526	578	149,533	68.9	97,323	651	1,012	0.5
T 60-100	59,683	33.3	58,290	977	118,575	66.3	99,737	841	717	0.4
100+	34,503	41.7	177,565	5,146	47,951	57.9	125,785	2,623	369	0.4
TOTAL	373,691	26.6	\$333,278	\$892	959,793	68.4	\$524,019	\$546	69,644	5.0

**TABLE J3: DONATIONS: NONGAME WILDLIFE AND AIDS/HIV EDUCATION FUNDS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	DONATIONS TO NONGAME WILDLIFE FUND				DONATIONS TO AIDS/HIV EDUCATION FUND			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE
NEG >10	7	0.1	121	17.29	3	0.1	16	5.33
NEG <10	12	0.2	40	3.33	6	0.1	11	1.83
0- 2	405	0.8	1,076	2.66	420	0.9	962	2.29
2- 4	827	1.4	2,778	3.36	877	1.4	2,116	2.41
4- 6	866	1.5	2,850	3.29	916	1.6	2,614	2.85
6- 8	767	1.3	2,391	3.12	776	1.3	2,291	2.95
8- 10	753	1.3	2,734	3.63	765	1.4	2,244	2.93
10- 12	712	1.3	2,636	3.70	708	1.3	2,219	3.13
12- 14	725	1.3	2,936	4.05	669	1.2	2,233	3.34
14- 16	694	1.3	2,604	3.75	660	1.2	2,165	3.28
16- 18	698	1.3	2,897	4.15	616	1.2	2,050	3.33
18- 20	691	1.4	2,910	4.21	610	1.2	2,247	3.68
20- 22	687	1.5	2,876	4.19	634	1.4	2,206	3.48
22- 24	635	1.5	2,608	4.11	560	1.3	1,891	3.38
24- 26	673	1.7	3,306	4.91	541	1.3	2,105	3.89
26- 28	718	1.8	3,959	5.51	595	1.5	2,433	4.09
28- 30	637	1.7	3,489	5.48	508	1.4	2,394	4.71
30- 32	618	1.8	3,320	5.37	511	1.5	2,302	4.50
32- 34	571	1.7	3,366	5.89	484	1.5	2,470	5.10
34- 36	547	1.8	3,266	5.97	441	1.4	2,059	4.67
36- 38	553	1.9	3,541	6.40	408	1.4	2,193	5.38
38- 40	518	1.8	4,178	8.07	387	1.4	2,047	5.29
40- 45	1,227	1.9	8,010	6.53	935	1.4	5,318	5.69
45- 50	1,012	1.8	6,937	6.85	710	1.2	3,974	5.60
50- 55	853	1.7	6,627	7.77	611	1.2	3,515	5.75
55- 60	768	1.7	6,526	8.50	510	1.1	3,341	6.55
60- 70	1,204	1.7	9,771	8.12	827	1.2	5,209	6.30
70- 80	933	1.9	7,640	8.19	614	1.2	3,764	6.13
80- 90	660	1.9	6,422	9.73	463	1.4	3,464	7.48
90-100	503	2.1	4,610	9.17	341	1.4	2,462	7.22
100-125	651	2.0	6,472	9.94	453	1.4	3,449	7.61
125-150	218	1.4	2,593	11.89	140	0.9	1,347	9.62
150-200	164	1.1	2,198	13.40	130	0.9	1,623	12.48
200-300	81	0.8	1,401	17.30	61	0.6	975	15.98
300-500	38	0.7	1,032	27.16	23	0.4	537	23.35
500+	14	0.3	253	18.07	12	0.3	217	18.08
NEGATIVE	19	0.2	161	8.47	9	0.1	27	3.00
S 0- 10	3,618	1.3	11,829	3.27	3,754	1.3	10,227	2.72
U 10- 20	3,520	1.3	13,983	3.97	3,263	1.2	10,914	3.34
B 20- 30	3,350	1.6	16,238	4.85	2,838	1.4	11,029	3.89
T 30- 40	2,807	1.8	17,671	6.30	2,231	1.4	11,071	4.96
O 40- 60	3,860	1.8	28,100	7.28	2,766	1.3	16,148	5.84
T 60-100	3,300	1.8	28,443	8.62	2,245	1.3	14,899	6.64
100+	1,166	1.4	13,949	11.96	819	1.0	8,148	9.95
TOTAL	21,640	1.5	\$130,374	\$6.02	17,925	1.3	\$82,463	\$4.60

**TABLE J4: DONATIONS: CHILD ABUSE PREVENTION, ALZHEIMER'S RESEARCH AND STOP VIOLENCE FUNDS** 1998 PERSONAL INCOME TAX REPORTS  
**FOR ALL FULL-YEAR RETURNS IN OREGON** OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	DONATIONS TO CHILD ABUSE PREVENTION				DONATIONS TO ALZHEIMERS RESEARCH				DONATIONS TO STOP DOMESTIC VIOLENCE			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE
NEG >10	9	0.2	201	22.33	4	0.1	46	11.50	7	0.1	188	26.86
NEG <10	18	0.3	88	4.89	8	0.1	27	3.38	10	0.2	34	3.40
0- 2	610	1.3	1,615	2.65	330	0.7	650	1.97	468	1.0	1,103	2.36
2- 4	1,210	2.0	3,475	2.87	715	1.2	1,550	2.17	969	1.6	2,510	2.59
4- 6	1,174	2.0	4,086	3.48	753	1.3	2,361	3.14	964	1.6	2,999	3.11
6- 8	1,049	1.8	3,860	3.68	656	1.1	1,745	2.66	898	1.5	2,897	3.23
8- 10	993	1.8	3,494	3.52	632	1.1	1,769	2.80	825	1.5	2,624	3.18
10- 12	957	1.7	4,050	4.23	596	1.1	1,963	3.29	746	1.3	2,423	3.25
12- 14	872	1.5	3,621	4.15	635	1.1	2,328	3.67	719	1.3	2,598	3.61
14- 16	882	1.6	3,742	4.24	617	1.1	2,123	3.44	710	1.3	2,550	3.59
16- 18	861	1.6	3,649	4.24	596	1.1	2,024	3.40	685	1.3	2,432	3.55
18- 20	888	1.8	4,199	4.73	637	1.3	2,608	4.09	719	1.4	2,854	3.97
20- 22	838	1.8	4,089	4.88	616	1.3	2,447	3.97	684	1.5	2,430	3.55
22- 24	773	1.8	3,231	4.18	565	1.3	2,362	4.18	611	1.4	2,233	3.65
24- 26	768	1.9	4,496	5.85	573	1.4	2,208	3.85	606	1.5	2,260	3.73
26- 28	813	2.1	4,208	5.18	611	1.6	2,938	4.81	660	1.7	2,754	4.17
28- 30	734	2.0	3,879	5.28	583	1.6	2,902	4.98	585	1.6	2,711	4.63
30- 32	740	2.1	4,045	5.47	549	1.6	2,652	4.83	582	1.7	2,665	4.58
32- 34	719	2.2	4,347	6.05	533	1.6	2,996	5.62	554	1.7	2,787	5.03
34- 36	622	2.0	3,618	5.82	459	1.5	2,448	5.33	472	1.5	2,184	4.63
36- 38	593	2.0	3,517	5.93	441	1.5	2,776	6.29	454	1.5	2,312	5.09
38- 40	595	2.1	3,806	6.40	446	1.6	2,714	6.09	438	1.6	2,272	5.19
40- 45	1,409	2.2	9,404	6.67	1,093	1.7	7,546	6.90	1,086	1.7	6,053	5.57
45- 50	1,138	2.0	7,695	6.76	869	1.5	5,357	6.16	861	1.5	4,573	5.31
50- 55	981	1.9	7,880	8.03	759	1.5	5,449	7.18	738	1.5	4,805	6.51
55- 60	886	2.0	6,880	7.77	650	1.5	4,636	7.13	640	1.4	3,794	5.93
60- 70	1,449	2.0	11,850	8.18	1,106	1.5	9,233	8.35	1,055	1.5	7,688	7.29
70- 80	1,112	2.2	9,557	8.59	852	1.7	6,999	8.21	781	1.6	5,255	6.73
80- 90	801	2.3	7,241	9.04	615	1.8	5,624	9.14	588	1.7	4,913	8.36
90-100	610	2.6	5,296	8.68	451	1.9	4,460	9.89	456	1.9	3,541	7.77
100-125	761	2.3	8,403	11.04	595	1.8	5,921	9.95	568	1.7	5,484	9.65
125-150	268	1.7	3,553	13.26	212	1.4	2,837	13.38	195	1.3	2,286	11.72
150-200	211	1.4	2,855	13.53	161	1.1	2,273	14.12	158	1.1	2,082	13.18
200-300	108	1.0	2,274	21.06	79	0.8	1,623	20.54	78	0.7	1,613	20.68
300-500	41	0.8	1,394	34.00	33	0.6	1,082	32.79	36	0.7	1,084	30.11
500+	19	0.5	4,397	231.42	16	0.4	333	20.81	15	0.4	727	48.47
NEGATIVE	27	0.2	289	10.70	12	0.1	73	6.08	17	0.2	222	13.06
S 0- 10	5,036	1.8	16,530	3.28	3,086	1.1	8,075	2.62	4,124	1.5	12,133	2.94
U 10- 20	4,460	1.7	19,261	4.32	3,081	1.1	11,046	3.59	3,579	1.3	12,857	3.59
B 20- 30	3,926	1.9	19,903	5.07	2,948	1.4	12,857	4.36	3,146	1.5	12,388	3.94
T 30- 40	3,269	2.1	19,333	5.91	2,428	1.6	13,586	5.60	2,500	1.6	12,220	4.89
O 40- 60	4,414	2.0	31,859	7.22	3,371	1.6	22,988	6.82	3,325	1.5	19,225	5.78
T 60-100	3,972	2.2	33,944	8.55	3,024	1.7	26,316	8.70	2,880	1.6	21,397	7.43
100+	1,408	1.7	22,876	16.25	1,096	1.3	14,069	12.84	1,050	1.3	13,276	12.64
TOTAL	26,512	1.9	\$163,995	\$6.19	19,046	1.4	\$109,010	\$5.72	20,621	1.5	\$103,718	\$5.03

**TABLE K: OREGON ITEMIZED DEDUCTIONS AND STATE TAX ITEMIZED ON FEDERAL RETURN FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL ITEMIZED DEDUCTIONS				STATE TAX ITEMIZED ON FEDERAL RETURN				OREGON MEDICAL DEDUCTION				TOTAL OREGON ITEMIZED DEDUCTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	3,167	59.7	57,787	18,246	1,527	28.8	6,916	4,529	7	0.1	19	2,737	3,167	59.7	50,871	16,063
NEG <10	2,166	36.8	23,965	11,064	962	16.3	1,719	1,787	8	0.1	13	1,684	2,166	36.8	22,246	10,270
0- 2	1,656	3.4	15,361	9,276	658	1.4	664	1,009	623	1.3	75	121	1,656	3.4	14,697	8,875
2- 4	2,372	3.9	20,930	8,824	1,046	1.7	832	795	1,003	1.6	246	245	2,372	3.9	20,099	8,473
4- 6	3,626	6.2	30,606	8,441	1,768	3.0	1,245	704	1,793	3.0	734	410	3,626	6.2	29,361	8,097
6- 8	6,201	10.6	50,575	8,156	3,300	5.7	1,887	572	3,549	6.1	1,908	538	6,201	10.6	48,689	7,852
8- 10	8,047	14.2	65,956	8,196	4,855	8.6	2,548	525	4,783	8.5	3,280	686	8,047	14.2	63,408	7,880
10- 12	9,536	17.1	81,813	8,579	6,298	11.3	3,722	591	5,766	10.4	4,764	826	9,536	17.1	78,091	8,189
12- 14	10,707	19.0	94,426	8,819	7,702	13.6	4,784	621	6,332	11.2	6,183	976	10,707	19.0	89,642	8,372
14- 16	11,446	21.1	277,997	24,288	8,902	16.4	6,544	735	6,400	11.8	7,039	1,100	11,446	21.1	271,453	23,716
16- 18	12,189	23.3	114,642	9,405	10,004	19.1	9,298	929	6,389	12.2	8,026	1,256	12,189	23.3	105,343	8,642
18- 20	12,359	24.9	118,611	9,597	10,635	21.4	10,416	979	5,854	11.8	8,005	1,367	12,359	24.9	108,195	8,754
20- 22	12,560	27.0	120,983	9,632	11,197	24.1	12,143	1,085	5,205	11.2	7,773	1,493	12,560	27.0	108,840	8,666
22- 24	12,958	29.9	127,432	9,834	11,878	27.4	14,547	1,225	4,724	10.9	7,617	1,612	12,958	29.9	112,885	8,712
24- 26	13,318	32.9	132,315	9,935	12,436	30.7	16,964	1,364	4,254	10.5	7,390	1,737	13,318	32.9	115,350	8,661
26- 28	13,809	35.5	138,077	9,999	13,056	33.5	19,706	1,509	3,874	10.0	7,105	1,834	13,809	35.5	118,371	8,572
28- 30	14,492	39.6	148,927	10,277	13,813	37.8	22,742	1,646	3,693	10.1	7,216	1,954	14,492	39.6	126,185	8,707
30- 32	15,118	43.6	159,578	10,555	14,541	42.0	25,696	1,767	3,564	10.3	7,397	2,075	15,118	43.6	133,882	8,856
32- 34	15,069	46.1	162,641	10,793	14,554	44.6	27,505	1,890	3,272	10.0	7,099	2,170	15,069	46.1	135,135	8,968
34- 36	15,487	50.1	170,457	11,006	15,015	48.6	30,594	2,038	3,029	9.8	6,868	2,267	15,487	50.1	139,863	9,031
36- 38	16,010	54.1	180,186	11,255	15,630	52.8	34,085	2,181	3,031	10.2	7,178	2,368	16,010	54.1	146,101	9,126
38- 40	16,148	57.3	186,219	11,532	15,772	56.0	36,632	2,323	2,935	10.4	7,173	2,444	16,148	57.3	149,587	9,264
40- 45	40,502	62.3	488,737	12,067	39,782	61.2	102,558	2,578	6,952	10.7	18,018	2,592	40,502	62.3	386,179	9,535
45- 50	39,395	69.0	504,830	12,815	38,842	68.0	113,736	2,928	5,996	10.5	16,456	2,744	39,395	69.0	391,094	9,928
50- 55	37,643	74.2	515,365	13,691	37,207	73.3	122,231	3,285	5,622	11.1	16,748	2,979	37,643	74.2	393,134	10,444
55- 60	35,008	78.8	505,016	14,426	34,604	77.9	125,801	3,635	5,179	11.7	16,213	3,130	35,008	78.8	379,215	10,832
60- 70	60,042	84.0	944,399	15,729	59,520	83.3	248,075	4,168	8,880	12.4	30,789	3,467	60,042	84.0	696,324	11,597
70- 80	44,071	88.6	771,464	17,505	43,714	87.9	216,967	4,963	6,321	12.7	23,422	3,705	44,071	88.6	554,497	12,582
80- 90	31,145	91.3	606,077	19,460	30,951	90.7	180,928	5,846	4,447	13.0	17,594	3,956	31,145	91.3	425,149	13,651
90-100	21,953	92.8	465,626	21,210	21,821	92.3	143,133	6,559	3,140	13.3	12,900	4,108	21,953	92.8	322,492	14,690
100-125	30,891	94.0	748,755	24,239	30,715	93.4	241,788	7,872	5,012	15.2	22,183	4,426	30,891	94.0	506,967	16,411
125-150	14,601	94.8	415,815	28,479	14,498	94.2	142,550	9,832	2,512	16.3	11,946	4,756	14,601	94.8	273,265	18,715
150-200	13,929	95.1	471,313	33,837	13,837	94.5	172,531	12,469	2,532	17.3	12,936	5,109	13,929	95.1	298,782	21,450
200-300	9,940	95.4	428,880	43,147	9,878	94.8	172,483	17,461	1,860	17.9	10,122	5,442	9,940	95.4	256,397	25,794
300-500	5,200	95.5	309,761	59,569	5,167	94.9	137,992	26,706	961	17.7	6,002	6,245	5,200	95.5	171,768	33,032
500+	3,835	94.7	676,542	176,413	3,819	94.3	322,025	84,322	753	18.6	4,824	6,407	3,835	94.7	354,518	92,443
NEGATIVE	5,333	47.6	81,751	15,329	2,489	22.2	8,635	3,469	15	0.1	33	2,175	5,333	47.6	73,116	13,710
S 0- 10	21,902	7.8	183,428	8,375	11,627	4.1	7,174	617	11,751	4.2	6,243	531	21,902	7.8	176,254	8,047
U 10- 20	56,237	20.9	687,489	12,225	43,541	16.2	34,765	798	30,741	11.4	34,017	1,107	56,237	20.9	652,725	11,607
B 20- 30	67,137	32.6	667,734	9,946	62,380	30.3	86,102	1,380	21,750	10.6	37,101	1,706	67,137	32.6	581,632	8,663
T 30- 40	77,832	49.9	859,081	11,038	75,512	48.4	154,513	2,046	15,831	10.1	35,714	2,256	77,832	49.9	704,568	9,052
O 40- 60	152,548	70.2	2,013,947	13,202	150,435	69.3	464,326	3,087	23,749	10.9	67,434	2,839	152,548	70.2	1,549,622	10,158
T 60-100	157,211	87.8	2,787,565	17,731	156,006	87.2	789,102	5,058	22,788	12.7	84,705	3,717	157,211	87.8	1,998,463	12,712
100+	78,396	94.7	3,051,065	38,919	77,914	94.1	1189368	15,265	13,630	16.5	68,013	4,990	78,396	94.7	1,861,697	23,747
TOTAL	616,596	43.9	\$10,332,061	\$16,757	579,904	41.3	\$2,733,985	\$4,715	140,255	10.0	\$333,260	\$2,376	616,596	43.9	\$7,598,077	\$12,323

**TABLE L: FEDERAL TAXES AND CREDITS (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	BASIC FEDERAL TAX	FEDERAL ALT-MIN TAX	FEDERAL TAX ON IRA'S	TOTAL FEDERAL TAX	FEDERAL TAX CREDITS	NET FEDERAL TAX	EARNED INCOME CREDIT
NEG >10	5,301	0	558	253	811	0	811	589
NEG <10	5,892	0	43	73	116	0	116	597
0- 2	48,079	620	14	25	660	8	653	886
2- 4	60,835	1,667	0	50	1,717	18	1,698	3,380
4- 6	58,805	3,500	25	78	3,603	20	3,583	7,291
6- 8	58,365	6,765	12	107	6,884	66	6,818	11,825
8- 10	56,498	13,029	6	136	13,170	313	12,858	15,962
10- 12	55,627	20,372	13	174	20,558	601	19,957	17,410
12- 14	56,486	29,070	6	191	29,266	1,149	28,117	18,179
14- 16	54,302	38,600	37	302	38,938	1,724	37,214	16,121
16- 18	52,377	49,272	14	276	49,562	2,489	47,073	13,918
18- 20	49,715	58,798	32	297	59,127	3,261	55,866	11,970
20- 22	46,492	66,792	48	312	67,152	3,742	63,410	8,800
22- 24	43,399	73,400	32	374	73,805	4,307	69,498	6,345
24- 26	40,501	78,645	30	385	79,060	4,587	74,473	3,885
26- 28	38,923	85,822	86	455	86,364	4,915	81,449	1,959
28- 30	36,569	88,889	13	449	89,351	5,272	84,079	608
30- 32	34,646	92,316	30	491	92,838	5,468	87,370	1
32- 34	32,667	95,171	51	517	95,739	5,815	89,925	0
34- 36	30,896	98,529	39	552	99,120	6,080	93,040	0
36- 38	29,619	102,125	24	509	102,658	6,474	96,184	0
38- 40	28,161	104,496	31	500	105,027	6,590	98,438	0
40- 45	64,964	271,785	210	1,436	273,431	16,771	256,660	0
45- 50	57,082	275,490	199	1,447	277,136	16,659	260,477	0
50- 55	50,726	275,059	257	1,645	276,961	16,426	260,535	0
55- 60	44,403	269,001	388	1,584	270,973	15,701	255,272	0
60- 70	71,470	514,251	765	2,911	517,927	27,187	490,740	0
70- 80	49,745	450,589	929	2,727	454,245	20,497	433,748	0
80- 90	34,112	380,164	1,734	2,196	384,094	13,933	370,161	0
90-100	23,648	315,212	1,412	1,581	318,205	8,242	309,963	0
100-125	32,877	556,414	7,319	7,095	570,827	8,828	561,999	0
125-150	15,397	349,353	6,401	1,608	357,362	2,079	355,283	0
150-200	14,640	458,450	12,027	1,328	471,805	2,733	469,072	0
200-300	10,416	531,661	20,015	666	552,342	3,573	548,768	0
300-500	5,443	499,420	22,477	334	522,232	3,987	518,244	0
500+	4,050	1,423,908	41,542	51	1,465,500	23,116	1,442,384	0
NEGATIVE	11,193	0	602	326	927	0	927	1,186
S 0- 10	282,582	25,580	57	397	26,034	424	25,610	39,343
U 10- 20	268,507	196,111	100	1,240	197,451	9,224	188,227	77,598
B 20- 30	205,884	393,547	210	1,974	395,732	22,823	372,909	21,596
T 30- 40	155,989	492,637	176	2,571	495,383	30,426	464,957	1
O 40- 60	217,175	1,091,335	1,054	6,112	1,098,501	65,557	1,032,945	0
T 60-100	178,975	1,660,217	4,839	9,415	1,674,471	69,859	1,604,612	0
100+	82,823	3,819,206	109,781	11,081	3,940,068	44,317	3,895,751	0
TOTAL	1,403,128	7,678,633	116,819	33,116	7,828,568	242,630	7,585,937	139,725

**TABLE L1: FEDERAL TAXES  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	BASIC FEDERAL TAX				ALTERNATE MINIMUM TAX				FEDERAL TAX ON IRA'S				NET FEDERAL TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	34	0.6	558	16,417	181	3.4	253	1,398	214	4.0	811	3,790
NEG <10	1	0.0	0	0	7	0.1	43	6,189	119	2.0	73	611	127	2.2	116	914
0- 2	8,300	17.3	620	75	6	0.0	14	2,409	124	0.3	25	205	8,316	17.3	653	78
2- 4	7,503	12.3	1,667	222	0	0.0	0	0	236	0.4	50	213	7,800	12.8	1,698	218
4- 6	19,505	33.2	3,500	179	7	0.0	25	3,613	280	0.5	78	279	18,040	30.7	3,583	199
6- 8	24,892	42.6	6,765	272	14	0.0	12	856	423	0.7	107	253	22,293	38.2	6,818	306
8- 10	36,311	64.3	13,029	359	9	0.0	6	618	485	0.9	136	280	32,776	58.0	12,858	392
10- 12	34,647	62.3	20,372	588	15	0.0	13	857	573	1.0	174	303	31,104	55.9	19,957	642
12- 14	39,218	69.4	29,070	741	6	0.0	6	930	722	1.3	191	264	33,319	59.0	28,117	844
14- 16	44,984	82.8	38,600	858	7	0.0	37	5,228	799	1.5	302	378	39,110	72.0	37,214	952
16- 18	46,065	87.9	49,272	1,070	10	0.0	14	1,366	860	1.6	276	321	39,983	76.3	47,073	1,177
18- 20	45,956	92.4	58,798	1,279	10	0.0	32	3,163	960	1.9	297	310	40,272	81.0	55,866	1,387
20- 22	44,054	94.8	66,792	1,516	9	0.0	48	5,362	994	2.1	312	313	39,322	84.6	63,410	1,613
22- 24	41,695	96.1	73,400	1,760	11	0.0	32	2,916	1,052	2.4	374	355	37,527	86.5	69,498	1,852
24- 26	39,320	97.1	78,645	2,000	13	0.0	30	2,322	1,095	2.7	385	352	36,218	89.4	74,473	2,056
26- 28	38,178	98.1	85,822	2,248	14	0.0	86	6,175	1,135	2.9	455	401	35,439	91.0	81,449	2,298
28- 30	35,988	98.4	88,889	2,470	6	0.0	13	2,162	1,123	3.1	449	400	33,807	92.4	84,079	2,487
30- 32	34,125	98.5	92,316	2,705	9	0.0	30	3,352	1,110	3.2	491	443	32,412	93.6	87,370	2,696
32- 34	32,318	98.9	95,171	2,945	25	0.1	51	2,057	1,137	3.5	517	455	30,911	94.6	89,925	2,909
34- 36	30,637	99.2	98,529	3,216	16	0.1	39	2,450	1,137	3.7	552	486	29,595	95.8	93,040	3,144
36- 38	29,431	99.4	102,125	3,470	18	0.1	24	1,348	1,105	3.7	509	461	28,542	96.4	96,184	3,370
38- 40	28,007	99.5	104,496	3,731	22	0.1	31	1,400	1,118	4.0	500	448	27,333	97.1	98,438	3,601
40- 45	64,657	99.5	271,785	4,203	68	0.1	210	3,088	2,815	4.3	1,436	510	63,479	97.7	256,660	4,043
45- 50	56,913	99.7	275,490	4,841	82	0.1	199	2,427	2,665	4.7	1,447	543	56,244	98.5	260,477	4,631
50- 55	50,599	99.7	275,059	5,436	124	0.2	257	2,073	2,540	5.0	1,645	648	50,199	99.0	260,535	5,190
55- 60	44,316	99.8	269,001	6,070	122	0.3	388	3,181	2,341	5.3	1,584	676	44,099	99.3	255,272	5,789
60- 70	71,373	99.9	514,251	7,205	314	0.4	765	2,435	3,963	5.5	2,911	735	71,142	99.5	490,740	6,898
70- 80	49,707	99.9	450,589	9,065	434	0.9	929	2,140	2,806	5.6	2,727	972	49,607	99.7	433,748	8,744
80- 90	34,078	99.9	380,164	11,156	568	1.7	1,734	3,053	2,016	5.9	2,196	1,089	34,052	99.8	370,161	10,870
90-100	23,626	99.9	315,212	13,342	555	2.3	1,412	2,544	1,293	5.5	1,581	1,223	23,612	99.8	309,963	13,127
100-125	32,842	99.9	556,414	16,942	1,297	3.9	7,319	5,643	1,727	5.3	7,095	4,108	32,825	99.8	561,999	17,121
125-150	15,381	99.9	349,353	22,713	1,033	6.7	6,401	6,197	707	4.6	1,608	2,274	15,376	99.9	355,283	23,106
150-200	14,626	99.9	458,450	31,345	1,862	12.7	12,027	6,459	520	3.6	1,328	2,554	14,625	99.9	469,072	32,073
200-300	10,405	99.9	531,661	51,097	2,614	25.1	20,015	7,657	247	2.4	666	2,695	10,410	99.9	548,768	52,716
300-500	5,438	99.9	499,420	91,839	1,665	30.6	22,477	13,500	104	1.9	334	3,215	5,437	99.9	518,244	95,318
500+	4,043	99.8	1,423,908	352,191	1,018	25.1	41,542	40,807	47	1.2	51	1,083	4,047	99.9	1,442,384	356,408
NEGATIVE	1	0.0	0	0	41	0.4	602	14,671	300	2.7	326	1,086	341	3.0	927	2,719
S 0- 10	96,511	34.2	25,580	265	36	0.0	57	1,591	1,548	0.5	397	256	89,225	31.6	25,610	287
U 10- 20	210,870	78.5	196,111	930	48	0.0	100	2,090	3,914	1.5	1,240	317	183,788	68.4	188,227	1,024
B 20- 30	199,235	96.8	393,547	1,975	53	0.0	210	3,961	5,399	2.6	1,974	366	182,313	88.6	372,909	2,045
T 30- 40	154,518	99.1	492,637	3,188	90	0.1	176	1,954	5,607	3.6	2,571	458	148,793	95.4	464,957	3,125
O 40- 60	216,485	99.7	1,091,335	5,041	396	0.2	1,054	2,662	10,361	4.8	6,112	590	214,021	98.5	1,032,945	4,826
T 60-100	178,784	99.9	1,660,217	9,286	1,871	1.0	4,839	2,586	10,078	5.6	9,415	934	178,413	99.7	1,604,612	8,994
100+	82,735	99.9	3,819,206	46,162	9,489	11.5	109,781	11,569	3,352	4.0	11,081	3,306	82,720	99.9	3,895,751	47,096
TOTAL	1,139,139	81.2	\$7,678,633	\$6,741	12,024	0.9	\$116,819	\$9,715	40,559	2.9	\$33,116	\$816	1,079,614	76.9	\$7,585,937	\$7,027

**TABLE L2: FEDERAL CHILD CARE, ELDERLY, AND CHILD CREDITS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL CHILD CARE CREDIT				FEDERAL ELDERLY CREDIT				FEDERAL CHILD CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	0	0.0	0	0	0	0.0	0	0	2	0.0	0	63
2- 4	0	0.0	0	0	2	0.0	0	178	5	0.0	0	95
4- 6	0	0.0	0	0	1	0.0	0	103	0	0.0	0	0
6- 8	0	0.0	0	0	8	0.0	1	173	2	0.0	0	141
8- 10	14	0.0	1	43	295	0.5	33	112	55	0.1	5	91
10- 12	166	0.3	16	95	219	0.4	64	292	415	0.7	44	105
12- 14	929	1.6	176	189	176	0.3	46	264	1,587	2.8	336	211
14- 16	1,427	2.6	397	278	230	0.4	39	171	2,624	4.8	693	264
16- 18	1,778	3.4	639	359	181	0.3	29	160	3,686	7.0	1,203	326
18- 20	2,070	4.2	804	388	76	0.2	18	238	4,859	9.8	1,792	369
20- 22	2,128	4.6	880	413	36	0.1	10	283	5,214	11.2	2,204	423
22- 24	2,012	4.6	808	401	36	0.1	8	215	5,601	12.9	2,731	488
24- 26	1,903	4.7	749	394	18	0.0	1	40	5,740	14.2	3,060	533
26- 28	1,817	4.7	688	378	0	0.0	0	0	5,845	15.0	3,392	580
28- 30	1,724	4.7	607	352	0	0.0	0	0	6,089	16.7	3,709	609
30- 32	1,722	5.0	611	355	0	0.0	0	0	6,021	17.4	3,855	640
32- 34	1,690	5.2	595	352	0	0.0	0	0	6,381	19.5	4,192	657
34- 36	1,676	5.4	595	355	0	0.0	0	0	6,456	20.9	4,370	677
36- 38	1,707	5.8	602	352	0	0.0	0	0	6,667	22.5	4,635	695
38- 40	1,781	6.3	612	344	0	0.0	0	0	6,819	24.2	4,781	701
40- 45	4,448	6.8	1,576	354	0	0.0	0	0	16,860	26.0	12,114	719
45- 50	4,475	7.8	1,633	365	0	0.0	0	0	16,693	29.2	12,027	720
50- 55	4,390	8.7	1,658	378	0	0.0	0	0	15,934	31.4	11,558	725
55- 60	4,037	9.1	1,591	394	0	0.0	0	0	14,936	33.6	10,840	726
60- 70	6,584	9.2	2,616	397	0	0.0	0	0	24,816	34.7	17,958	724
70- 80	4,522	9.1	1,848	409	0	0.0	0	0	17,612	35.4	12,568	714
80- 90	3,000	8.8	1,231	410	0	0.0	0	0	11,986	35.1	8,505	710
90-100	1,987	8.4	812	409	0	0.0	0	0	8,115	34.3	5,778	712
100-125	2,465	7.5	972	394	0	0.0	0	0	10,077	30.7	6,104	606
125-150	1,055	6.9	432	409	0	0.0	0	0	493	3.2	182	368
150-200	875	6.0	378	432	0	0.0	0	0	19	0.1	9	486
200-300	563	5.4	255	453	0	0.0	0	0	10	0.1	5	505
300-500	261	4.8	131	503	0	0.0	0	0	5	0.1	1	171
500+	109	2.7	60	549	0	0.0	0	0	0	0.0	0	0
NEGATIVE	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0- 10	14	0.0	1	43	306	0.1	35	114	64	0.0	6	92
U 10- 20	6,370	2.4	2,032	319	882	0.3	197	223	13,171	4.9	4,068	309
B 20- 30	9,584	4.7	3,731	389	90	0.0	19	207	28,489	13.8	15,097	530
T 30- 40	8,576	5.5	3,016	352	0	0.0	0	0	32,344	20.7	21,833	675
O 40- 60	17,350	8.0	6,459	372	0	0.0	0	0	64,423	29.7	46,538	722
T 60-100	16,093	9.0	6,507	404	0	0.0	0	0	62,529	34.9	44,808	717
100+	5,328	6.4	2,228	418	0	0.0	0	0	10,604	12.8	6,301	594
TOTAL	63,315	4.5	\$23,973	\$379	1,278	0.1	\$250	\$196	211,624	15.1	\$138,650	\$655

**TABLE L3: FEDERAL EDUCATION, ADOPTION, AND FOREIGN TAX CREDITS FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL EDUCATION CREDIT				FEDERAL ADOPTION CREDIT				FEDERAL FOREIGN TAX CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	0	0.0	0	0	0	0.0	0	0	564	1.2	7	13
2- 4	27	0.0	4	150	0	0.0	0	0	614	1.0	11	17
4- 6	54	0.1	9	162	0	0.0	0	0	403	0.7	9	22
6- 8	461	0.8	55	119	1	0.0	0	15	304	0.5	8	26
8- 10	981	1.7	256	261	2	0.0	0	223	330	0.6	12	36
10- 12	1,038	1.9	457	440	0	0.0	0	0	331	0.6	15	45
12- 14	1,059	1.9	552	521	1	0.0	1	1,000	312	0.6	16	52
14- 16	1,002	1.8	541	540	3	0.0	0	63	373	0.7	17	45
16- 18	970	1.9	547	564	1	0.0	0	358	419	0.8	23	56
18- 20	1,030	2.1	546	530	5	0.0	3	639	420	0.8	27	64
20- 22	999	2.1	526	527	7	0.0	4	558	435	0.9	25	57
22- 24	1,056	2.4	611	578	9	0.0	5	578	459	1.1	31	67
24- 26	1,113	2.7	627	563	15	0.0	9	625	436	1.1	27	62
26- 28	1,135	2.9	651	574	8	0.0	8	941	431	1.1	30	70
28- 30	1,257	3.4	741	589	13	0.0	10	738	484	1.3	33	68
30- 32	1,209	3.5	750	620	16	0.0	14	900	444	1.3	38	86
32- 34	1,257	3.8	776	617	20	0.1	22	1,124	468	1.4	29	62
34- 36	1,176	3.8	805	685	20	0.1	24	1,188	461	1.5	38	81
36- 38	1,313	4.4	925	705	24	0.1	37	1,551	511	1.7	46	91
38- 40	1,254	4.5	902	719	26	0.1	48	1,840	498	1.8	38	76
40- 45	3,406	5.2	2,359	693	69	0.1	113	1,643	1,226	1.9	102	84
45- 50	3,443	6.0	2,248	653	66	0.1	140	2,120	1,294	2.3	117	91
50- 55	2,929	5.8	2,354	804	83	0.2	198	2,386	1,315	2.6	136	103
55- 60	3,044	6.9	2,548	837	77	0.2	191	2,477	1,272	2.9	130	102
60- 70	5,755	8.1	5,050	877	126	0.2	373	2,957	2,591	3.6	362	140
70- 80	4,921	9.9	4,757	967	101	0.2	340	3,367	2,250	4.5	323	143
80- 90	3,844	11.3	3,028	788	85	0.2	250	2,946	1,985	5.8	345	174
90-100	2,652	11.2	802	302	37	0.2	69	1,871	1,619	6.8	353	218
100-125	14	0.0	15	1,036	43	0.1	50	1,156	3,065	9.3	650	212
125-150	1	0.0	0	84	4	0.0	13	3,317	1,885	12.2	611	324
150-200	2	0.0	2	757	2	0.0	0	19	2,308	15.8	884	383
200-300	0	0.0	0	0	1	0.0	0	66	2,073	19.9	1,366	659
300-500	0	0.0	0	0	0	0.0	0	0	1,334	24.5	1,167	875
500+	0	0.0	0	0	0	0.0	0	0	1,368	33.8	3,903	2,853
NEGATIVE	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0- 10	1,523	0.5	324	213	3	0.0	0	153	2,215	0.8	47	21
U 10- 20	5,099	1.9	2,643	518	10	0.0	5	474	1,855	0.7	98	53
B 20- 30	5,560	2.7	3,156	568	52	0.0	36	685	2,245	1.1	146	65
T 30- 40	6,209	4.0	4,158	670	106	0.1	146	1,375	2,382	1.5	189	79
O 40- 60	12,822	5.9	9,509	742	295	0.1	642	2,176	5,107	2.4	485	95
T 60-100	17,172	9.6	13,636	794	349	0.2	1,032	2,958	8,445	4.7	1,383	164
100+	17	0.0	16	947	50	0.1	63	1,262	12,033	14.5	8,581	713
TOTAL	48,402	3.4	\$33,442	\$691	865	0.1	\$1,924	\$2,224	34,282	2.4	\$10,928	\$319



**TABLE L4: FEDERAL OTHER CREDITS, TOTAL CREDITS, AND EARNED INCOME CREDIT FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL OTHER CREDITS				TOTAL NON-REFUNDABLE FEDERAL CREDITS				REFUNDABLE FEDERAL EARNED INCOME CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	562	10.6	589	1,047
NEG <10	0	0.0	0	0	0	0.0	0	0	735	12.5	597	813
0- 2	10	0.0	0	44	576	1.2	8	13	2,908	6.0	886	305
2- 4	15	0.0	3	187	661	1.1	18	28	5,343	8.8	3,380	633
4- 6	7	0.0	2	268	461	0.8	20	43	7,263	12.4	7,291	1,004
6- 8	18	0.0	2	97	782	1.3	66	85	8,761	15.0	11,825	1,350
8- 10	31	0.1	5	171	1,697	3.0	313	184	9,246	16.4	15,962	1,726
10- 12	22	0.0	6	257	2,165	3.9	601	278	6,071	10.9	17,410	2,868
12- 14	50	0.1	22	436	3,943	7.0	1,149	291	6,621	11.7	18,179	2,746
14- 16	85	0.2	36	423	5,336	9.8	1,724	323	6,635	12.2	16,121	2,430
16- 18	94	0.2	48	515	6,350	12.1	2,489	392	6,733	12.9	13,918	2,067
18- 20	117	0.2	70	601	7,527	15.1	3,261	433	6,908	13.9	11,970	1,733
20- 22	141	0.3	93	661	7,700	16.6	3,742	486	6,523	14.0	8,800	1,349
22- 24	154	0.4	114	741	7,998	18.4	4,307	539	6,221	14.3	6,345	1,020
24- 26	143	0.4	113	793	7,927	19.6	4,587	579	5,633	13.9	3,885	690
26- 28	186	0.5	146	785	7,955	20.4	4,915	618	3,639	9.3	1,959	538
28- 30	201	0.5	173	858	8,206	22.4	5,272	642	2,659	7.3	608	228
30- 32	209	0.6	199	952	8,049	23.2	5,468	679	96	0.3	1	10
32- 34	202	0.6	200	992	8,283	25.4	5,815	702	0	0.0	0	0
34- 36	242	0.8	249	1,028	8,328	27.0	6,080	730	0	0.0	0	0
36- 38	231	0.8	228	988	8,584	29.0	6,474	754	0	0.0	0	0
38- 40	214	0.8	208	974	8,649	30.7	6,590	762	0	0.0	0	0
40- 45	466	0.7	506	1,085	21,202	32.6	16,771	791	0	0.0	0	0
45- 50	409	0.7	494	1,209	20,844	36.5	16,659	799	0	0.0	0	0
50- 55	389	0.8	522	1,342	19,493	38.4	16,426	843	0	0.0	0	0
55- 60	322	0.7	401	1,246	18,198	41.0	15,701	863	0	0.0	0	0
60- 70	642	0.9	829	1,292	30,832	43.1	27,187	882	0	0.0	0	0
70- 80	462	0.9	662	1,433	22,520	45.3	20,497	910	0	0.0	0	0
80- 90	389	1.1	574	1,477	16,007	46.9	13,933	870	0	0.0	0	0
90-100	338	1.4	428	1,265	11,191	47.3	8,242	736	0	0.0	0	0
100-125	644	2.0	1,038	1,612	13,144	40.0	8,828	672	0	0.0	0	0
125-150	422	2.7	841	1,993	3,540	23.0	2,079	587	0	0.0	0	0
150-200	642	4.4	1,460	2,274	3,593	24.5	2,733	761	0	0.0	0	0
200-300	561	5.4	1,947	3,470	2,975	28.6	3,573	1,201	0	0.0	0	0
300-500	402	7.4	2,688	6,687	1,815	33.3	3,987	2,197	0	0.0	0	0
500+	509	12.6	19,154	37,630	1,766	43.6	23,116	13,090	0	0.0	0	0
NEGATIVE	0	0.0	0	0	0	0.0	0	0	1,297	11.6	1,186	914
S 0- 10	81	0.0	12	150	4,177	1.5	424	102	33,521	11.9	39,343	1,174
U 10- 20	368	0.1	182	495	25,321	9.4	9,224	364	32,968	12.3	77,598	2,354
B 20- 30	825	0.4	639	775	39,786	19.3	22,823	574	24,675	12.0	21,596	875
T 30- 40	1,098	0.7	1,085	988	41,893	26.9	30,426	726	96	0.1	1	10
O 40- 60	1,586	0.7	1,923	1,213	79,737	36.7	65,557	822	0	0.0	0	0
T 60-100	1,831	1.0	2,493	1,362	80,550	45.0	69,859	867	0	0.0	0	0
100+	3,180	3.8	27,128	8,531	26,833	32.4	44,317	1,652	0	0.0	0	0
TOTAL	8,969	0.6	\$33,463	\$3,731	298,297	21.3	\$242,630	\$813	92,557	6.6	\$139,725	\$1,510

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR TAXABLE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	23	50	-2,919	4,333	117	0	291	1,006	84	0	84	11	73	3	70
NEG <10	7	6	-21	274	0	3	61	188	16	0	16	1	15	1	14
0- 2	11,446	50	16,096	889	148	468	11,624	4,746	256	0	256	7	249	8	240
2- 4	29,971	49	89,243	480	596	1,242	49,181	38,705	1,949	0	1,950	14	1,935	87	1,848
4- 6	38,669	16,621	195,263	652	754	2,946	68,485	123,729	6,896	0	6,896	2,287	4,608	207	4,401
6- 8	39,895	27,298	278,582	589	1,308	5,864	78,171	193,827	11,741	0	11,741	3,772	7,968	365	7,604
8- 10	38,865	35,577	349,812	964	1,935	11,218	84,920	252,704	16,372	0	16,372	5,006	11,367	519	10,848
10- 12	41,138	47,863	452,795	1,023	2,716	17,473	103,118	330,511	22,412	0	22,412	6,913	15,499	708	14,791
12- 14	44,783	62,462	582,300	1,241	3,899	24,580	122,470	432,592	30,023	0	30,023	9,381	20,642	943	19,699
14- 16	45,560	71,610	683,468	1,065	4,976	32,619	133,456	513,481	36,428	0	36,428	10,863	25,566	1,169	24,397
16- 18	45,677	77,002	776,168	1,338	6,346	41,549	143,480	586,130	42,598	0	42,598	11,685	30,913	1,413	29,500
18- 20	44,392	78,636	842,950	1,486	7,961	49,335	146,760	640,379	47,524	1	47,525	11,989	35,536	1,624	33,912
20- 22	42,459	77,426	891,581	1,154	9,304	56,207	148,642	678,583	51,216	0	51,217	11,783	39,433	1,802	37,631
22- 24	40,154	74,869	923,093	1,092	12,429	61,925	149,498	700,333	53,620	0	53,620	11,145	42,475	1,941	40,534
24- 26	37,946	72,627	948,407	1,164	15,260	66,951	149,353	718,008	55,616	0	55,616	10,765	44,851	2,050	42,801
26- 28	36,915	71,624	996,359	1,875	19,344	73,094	154,141	751,655	58,840	0	58,840	10,428	48,412	2,213	46,200
28- 30	34,853	70,179	1,010,376	1,460	22,007	72,968	157,580	759,280	59,851	1	59,852	10,064	49,788	2,275	47,513
30- 32	33,217	68,546	1,029,362	1,308	24,753	73,694	161,130	771,092	61,211	1	61,212	9,787	51,426	2,350	49,075
32- 34	31,459	67,158	1,037,865	1,433	27,765	73,303	161,605	776,625	61,993	0	61,994	9,559	52,435	2,396	50,039
34- 36	29,878	65,935	1,045,455	1,300	30,120	72,145	163,869	780,621	62,584	0	62,584	9,344	53,240	2,433	50,807
36- 38	28,707	65,640	1,061,964	2,007	33,234	71,372	167,985	791,380	63,685	3	63,688	9,256	54,431	2,488	51,944
38- 40	27,330	64,421	1,065,588	1,741	34,772	69,842	168,660	794,055	64,164	0	64,164	9,046	55,118	2,519	52,599
40- 45	63,354	154,034	2,689,517	4,561	97,013	168,890	424,272	2,003,903	163,111	1	163,112	21,579	141,533	6,468	135,065
45- 50	55,953	142,119	2,655,491	3,518	101,000	155,823	419,811	1,982,376	162,713	0	162,713	19,833	142,881	6,530	136,351
50- 55	49,804	131,950	2,612,194	3,750	107,333	142,555	412,370	1,953,686	161,424	0	161,424	18,472	142,952	6,533	136,419
55- 60	43,695	118,873	2,510,111	3,660	108,443	127,393	392,321	1,885,614	156,728	2	156,730	16,694	140,036	6,400	133,636
60- 70	70,564	196,379	4,567,629	6,821	200,747	208,300	708,440	3,456,964	289,695	1	289,696	27,607	262,089	11,977	250,111
70- 80	49,308	139,976	3,682,643	6,111	154,935	146,596	559,651	2,827,573	239,240	2	239,243	19,769	219,474	10,030	209,444
80- 90	33,866	97,127	2,868,058	4,785	114,505	101,052	425,663	2,231,623	190,279	1	190,280	13,860	176,420	8,062	168,358
90-100	23,521	67,308	2,227,177	4,250	84,235	70,264	322,697	1,754,231	150,527	0	150,527	9,812	140,714	6,431	134,283
100-125	32,738	92,759	3,626,939	8,341	134,426	97,866	504,155	2,898,833	250,685	0	250,685	14,240	236,445	10,806	225,640
125-150	15,338	43,961	2,088,411	4,727	70,055	45,855	271,560	1,705,668	148,736	1	148,736	7,406	141,330	6,459	134,871
150-200	14,584	42,041	2,496,643	8,491	72,291	43,593	296,990	2,092,261	183,769	1	183,770	7,501	176,269	8,055	168,213
200-300	10,391	30,229	2,499,430	10,728	62,253	31,060	255,941	2,160,903	191,249	3	191,252	6,260	184,992	8,454	176,538
300-500	5,427	15,515	2,041,308	7,449	40,155	16,196	170,776	1,821,630	162,265	5	162,270	4,185	158,085	7,225	150,861
500+	4,039	11,300	5,418,617	29,067	95,402	12,056	351,234	4,988,993	447,760	23	447,783	10,715	437,068	19,974	417,094
NEGATIVE	30	56	-2,939	4,606	117	3	353	1,194	100	0	100	11	89	4	85
S 0- 10	158,846	79,595	928,995	3,574	4,740	21,737	292,382	613,710	37,214	0	37,214	11,086	26,128	1,186	24,942
U 10- 20	221,550	337,573	3,337,681	6,152	25,899	165,556	649,285	2,503,093	178,985	1	178,986	50,829	128,157	5,857	122,300
B 20- 30	192,327	366,725	4,769,817	6,745	78,343	331,144	759,215	3,607,860	279,143	1	279,145	54,185	224,960	10,281	214,679
T 30- 40	150,591	331,700	5,240,235	7,789	150,644	360,356	823,249	3,913,774	313,638	4	313,642	46,992	266,650	12,186	254,464
O 40- 60	212,806	546,976	10,467,313	15,490	413,789	594,660	1,648,775	7,825,579	643,976	3	643,979	76,578	567,401	25,931	541,470
T 60-100	177,259	500,790	13,345,507	21,967	554,422	526,212	2,016,450	10,270,391	869,741	5	869,746	71,048	798,697	36,500	762,197
100+	82,517	235,805	18,171,348	68,803	474,582	246,626	1,850,657	15,668,287	1,384,464	32	1,384,497	50,308	1,334,189	60,973	1,273,216
TOTAL	1,195,926	2,399,220	56,257,956	135,128	1,702,536	2,246,295	8,040,364	44,403,889	3,707,262	46	3,707,308	361,038	3,346,270	152,917	3,193,353

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR NONTAXABLE RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
NEG >10	5,278	11,156	-475,870	7,718	13,927	240	56,516	5	0	0	0	0	0	0	0
NEG <10	5,885	9,008	-19,577	339	1,573	78	30,553	5	0	0	0	0	0	0	0
0- 2	36,633	28,738	39,161	294	1,667	81	73,033	302	15	0	15	15	0	0	0
2- 4	30,864	43,237	92,993	277	1,988	104	80,473	27,284	1,365	0	1,365	1,365	0	0	0
4- 6	20,136	37,713	98,391	251	3,087	102	71,770	38,217	1,955	0	1,955	1,955	0	0	0
6- 8	18,470	42,169	129,508	286	5,980	102	83,498	56,642	2,921	0	2,921	2,921	0	0	0
8- 10	17,633	44,687	158,370	330	9,666	263	88,905	75,191	4,116	0	4,116	4,116	0	0	0
10- 12	14,489	40,168	159,077	287	14,538	604	84,065	75,606	4,374	0	4,374	4,374	0	0	0
12- 14	11,703	33,232	151,737	226	21,137	996	77,533	67,372	4,023	0	4,023	4,023	0	0	0
14- 16	8,742	24,336	130,783	224	24,867	1,316	241,397	51,142	3,133	0	3,133	3,133	0	0	0
16- 18	6,700	17,738	113,733	149	25,577	1,662	58,393	40,292	2,563	0	2,563	2,563	0	0	0
18- 20	5,323	13,659	100,829	218	27,217	2,015	51,070	32,444	2,121	0	2,121	2,121	0	0	0
20- 22	4,033	10,460	84,559	121	28,009	2,204	41,328	22,733	1,506	0	1,506	1,506	0	0	0
22- 24	3,245	8,231	74,544	209	27,483	2,374	36,233	17,719	1,185	0	1,185	1,185	0	0	0
24- 26	2,555	6,428	63,800	366	26,634	2,368	31,016	12,700	854	0	854	854	0	0	0
26- 28	2,008	5,022	54,119	131	25,113	2,338	24,494	9,074	613	0	613	613	0	0	0
28- 30	1,716	3,928	49,686	112	25,262	2,494	22,172	6,512	441	0	441	441	0	0	0
30- 32	1,429	3,322	44,246	142	22,668	2,261	20,455	4,812	318	0	318	318	0	0	0
32- 34	1,208	2,771	39,809	136	22,364	2,171	17,307	3,267	211	0	211	211	0	0	0
34- 36	1,018	2,208	35,615	82	21,192	2,021	14,989	2,323	149	0	149	149	0	0	0
36- 38	912	2,003	33,740	128	21,199	1,934	13,361	2,090	136	0	136	136	0	0	0
38- 40	831	1,757	32,400	147	20,871	1,831	12,627	1,421	87	0	87	87	0	0	0
40- 45	1,610	3,239	68,139	290	44,490	3,699	27,631	2,634	164	0	164	164	0	0	0
45- 50	1,129	2,286	53,509	306	36,038	2,679	20,202	1,906	126	0	126	126	0	0	0
50- 55	922	1,918	48,339	231	32,247	2,263	17,938	2,339	167	0	167	167	0	0	0
55- 60	708	1,493	40,637	123	27,610	1,821	14,279	1,793	130	0	130	130	0	0	0
60- 70	906	1,932	58,290	377	38,625	2,291	21,752	2,843	213	0	213	213	0	0	0
70- 80	437	908	32,502	235	20,936	1,141	12,004	2,734	221	0	221	221	0	0	0
80- 90	246	527	20,860	167	12,206	624	8,561	2,091	170	0	170	170	0	0	0
90-100	127	297	11,993	79	6,949	332	4,968	1,034	84	0	84	84	0	0	0
100-125	139	310	15,356	104	7,623	303	8,861	2,024	172	0	172	172	0	0	0
125-150	59	141	8,009	68	3,874	134	4,187	1,222	106	0	106	106	0	0	0
150-200	56	130	9,509	58	4,295	133	3,992	2,175	190	0	190	190	0	0	0
200-300	25	54	5,941	62	4,218	72	1,913	1,192	105	0	105	105	0	0	0
300-500	16	36	6,424	349	3,791	39	1,742	1,608	144	0	144	144	0	0	0
500+	11	24	7,063	4	2,147	28	3,953	1,996	178	0	178	178	0	0	0
NEGATIVE	11,163	20,164	-495,447	8,057	15,501	317	87,069	10	1	0	1	1	0	0	0
S 0- 10	123,736	196,544	518,423	1,439	22,389	652	397,679	197,636	10,372	0	10,372	10,372	0	0	0
U 10- 20	46,957	129,133	656,159	1,104	113,336	6,593	512,457	266,856	16,214	0	16,214	16,214	0	0	0
B 20- 30	13,557	34,069	326,708	938	132,501	11,778	155,243	68,738	4,599	0	4,599	4,599	0	0	0
T 30- 40	5,398	12,061	185,810	635	108,294	10,219	78,738	13,913	900	0	901	901	0	0	0
O 40- 60	4,369	8,936	210,624	950	140,385	10,462	80,049	8,672	587	0	587	587	0	0	0
T 60-100	1,716	3,664	123,646	857	78,716	4,387	47,284	8,702	688	0	688	688	0	0	0
100+	306	695	52,302	646	25,947	709	24,649	10,217	895	0	895	895	0	0	0
<b>TOTAL</b>	<b>207,202</b>	<b>405,266</b>	<b>1,578,225</b>	<b>14,625</b>	<b>637,069</b>	<b>45,118</b>	<b>1,383,168</b>	<b>574,744</b>	<b>34,255</b>	<b>0</b>	<b>34,255</b>	<b>34,255</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR STANDARD DEDUCTION RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	2,134	3,942	-124,492	1,631	921	42	5,937	166	13	0	13	1	12	1	11
NEG <10	3,726	4,715	-11,056	161	592	18	8,369	30	2	0	2	0	2	0	2
0- 2	46,423	25,930	53,604	764	1,226	522	69,960	4,815	252	0	252	21	231	8	224
2- 4	58,463	39,355	174,943	372	2,011	1,322	109,555	65,618	3,292	0	3,292	1,369	1,924	86	1,837
4- 6	55,179	48,722	275,147	354	2,828	2,985	110,894	159,630	8,722	0	8,722	4,145	4,577	206	4,371
6- 8	52,164	60,042	364,307	445	5,365	5,872	112,981	241,496	14,168	0	14,168	6,315	7,853	360	7,494
8- 10	48,451	67,865	435,551	589	8,249	10,910	110,416	308,040	19,350	0	19,351	8,374	10,977	501	10,476
10- 12	46,091	72,341	506,715	576	12,041	16,501	109,092	371,761	24,746	0	24,746	10,071	14,676	671	14,005
12- 14	45,779	77,084	594,642	384	17,317	22,859	110,360	447,210	30,793	0	30,793	11,627	19,166	876	18,290
14- 16	42,856	75,198	642,396	359	19,650	29,465	103,400	493,121	34,991	0	34,991	11,757	23,234	1,062	22,172
16- 18	40,188	71,971	682,617	407	19,338	36,391	96,530	533,094	39,007	0	39,007	11,545	27,462	1,255	26,206
18- 20	37,356	68,385	709,091	544	19,854	42,117	89,635	560,238	42,016	0	42,016	11,066	30,950	1,414	29,536
20- 22	33,932	62,818	712,215	366	19,998	46,620	81,130	566,869	43,359	0	43,360	9,946	33,413	1,527	31,886
22- 24	30,441	56,626	699,595	479	20,677	49,543	72,846	558,974	43,431	0	43,431	8,682	34,749	1,588	33,161
24- 26	27,183	51,690	679,174	379	19,060	51,116	65,019	545,838	42,909	0	42,909	7,794	35,115	1,605	33,510
26- 28	25,114	48,235	677,554	404	19,456	53,270	60,264	546,447	43,413	0	43,413	7,072	36,341	1,661	34,680
28- 30	22,077	43,279	639,735	359	19,647	49,749	53,567	518,468	41,524	1	41,524	6,179	35,345	1,615	33,730
30- 32	19,528	38,977	605,043	468	18,068	46,524	47,703	494,126	39,862	0	39,862	5,508	34,353	1,570	32,783
32- 34	17,598	36,214	580,317	251	18,479	43,928	43,777	475,305	38,547	0	38,547	5,059	33,487	1,530	31,957
34- 36	15,409	32,623	538,938	341	18,058	39,726	38,995	443,325	36,108	0	36,108	4,547	31,562	1,442	30,119
36- 38	13,609	30,014	503,282	632	17,136	36,016	35,245	416,268	34,017	0	34,017	4,158	29,859	1,365	28,495
38- 40	12,013	27,371	468,226	352	17,642	32,578	31,699	387,262	31,755	0	31,755	3,784	27,971	1,278	26,692
40- 45	24,462	57,246	1,036,272	865	38,952	68,620	65,724	864,882	71,366	0	71,366	7,897	63,469	2,900	60,568
45- 50	17,687	42,996	837,808	714	33,681	51,113	48,918	705,399	58,644	0	58,644	5,937	52,707	2,409	50,298
50- 55	13,083	32,505	685,162	520	32,477	38,376	37,175	578,246	48,377	0	48,377	4,496	43,881	2,005	41,875
55- 60	9,395	23,688	538,842	427	28,167	27,770	27,386	456,296	38,355	0	38,355	3,298	35,057	1,602	33,455
60- 70	11,428	28,844	736,488	986	40,199	33,889	33,867	629,929	53,358	0	53,358	4,015	49,343	2,255	47,088
70- 80	5,674	14,032	422,046	701	24,802	16,882	17,157	364,042	31,094	0	31,094	2,032	29,062	1,328	27,734
80- 90	2,967	7,340	250,795	437	15,491	8,849	9,075	217,888	18,733	0	18,733	1,070	17,663	807	16,856
90-100	1,695	3,949	160,149	278	9,550	5,053	5,172	140,688	12,169	0	12,169	618	11,550	528	11,023
100-125	1,986	4,621	219,071	715	11,532	5,918	6,049	196,298	17,090	0	17,090	782	16,308	745	15,563
125-150	796	1,841	108,116	338	6,033	2,373	2,483	97,626	8,557	0	8,557	331	8,226	376	7,850
150-200	711	1,642	120,985	315	5,202	2,109	2,201	111,793	9,854	0	9,854	395	9,459	432	9,027
200-300	476	1,092	114,924	471	4,373	1,422	1,457	108,149	9,596	0	9,596	322	9,274	424	8,851
300-500	243	549	90,796	274	2,743	721	750	86,857	7,747	0	7,747	232	7,515	343	7,172
500+	215	541	220,488	791	4,055	641	669	215,914	19,367	0	19,367	291	19,076	872	18,205
NEGATIVE	5,860	8,657	-135,547	1,793	1,513	60	14,306	197	16	0	16	2	14	1	13
S 0- 10	260,680	241,914	1,303,552	2,525	19,680	21,610	513,807	779,599	45,785	0	45,786	20,223	25,563	1,160	24,402
U 10- 20	212,270	364,979	3,135,460	2,270	88,200	147,333	509,017	2,405,425	171,554	0	171,554	56,066	115,488	5,278	110,210
B 20- 30	138,747	262,648	3,408,272	1,987	98,838	250,297	332,826	2,736,596	214,635	1	214,636	39,674	174,963	7,996	166,966
T 30- 40	78,157	165,199	2,695,806	2,043	89,383	198,772	197,419	2,216,286	180,288	0	180,288	23,056	157,233	7,186	150,047
O 40- 60	64,627	156,435	3,098,084	2,526	133,278	185,879	179,202	2,604,824	216,742	0	216,742	21,628	195,114	8,917	186,197
T 60-100	21,764	54,165	1,569,478	2,402	90,043	64,672	65,271	1,352,547	115,354	0	115,354	7,735	107,619	4,918	102,700
100+	4,427	10,286	874,381	2,903	33,938	13,185	13,608	816,636	72,212	0	72,212	2,352	69,860	3,193	66,667
TOTAL	786,532	1,264,283	15,949,486	18,448	554,871	881,807	1,825,456	12,912,108	1,016,585	1	1,016,586	170,735	845,852	38,648	807,204

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR ITEMIZED RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	3,167	7,264	-354,297	10,420	13,124	197	50,871	844	71	0	71	9	61	3	59
NEG <10	2,166	4,299	-8,542	451	981	63	22,246	163	14	0	14	1	13	1	12
0- 2	1,656	2,858	1,653	420	589	27	14,697	232	19	0	19	2	17	1	17
2- 4	2,372	3,931	7,292	385	573	24	20,099	370	22	0	22	11	12	1	11
4- 6	3,626	5,612	18,508	549	1,014	63	29,361	2,316	128	0	128	97	31	1	30
6- 8	6,201	9,425	43,782	430	1,922	95	48,689	8,973	493	0	493	378	115	5	110
8- 10	8,047	12,399	72,631	705	3,352	571	63,408	19,855	1,138	0	1,138	748	390	18	372
10- 12	9,536	15,690	105,158	734	5,213	1,575	78,091	34,356	2,040	0	2,040	1,216	824	38	786
12- 14	10,707	18,610	139,396	1,082	7,719	2,717	89,642	52,754	3,253	0	3,253	1,777	1,476	67	1,409
14- 16	11,446	20,748	171,854	930	10,192	4,471	271,453	71,501	4,570	0	4,570	2,239	2,331	106	2,225
16- 18	12,189	22,769	207,284	1,080	12,586	6,820	305,343	93,329	6,153	0	6,153	2,702	3,452	158	3,294
18- 20	12,359	23,910	234,688	1,160	15,325	9,233	308,195	112,585	7,629	1	7,630	3,044	4,586	210	4,376
20- 22	12,560	25,068	263,926	909	17,315	11,791	308,840	134,447	9,363	0	9,363	3,343	6,020	275	5,745
22- 24	12,958	26,474	298,043	823	19,234	14,755	312,885	159,078	11,374	0	11,374	3,648	7,726	353	7,373
24- 26	13,318	27,365	333,034	1,151	22,834	18,203	315,350	184,870	13,562	0	13,562	3,826	9,736	445	9,291
26- 28	13,809	28,411	372,924	1,602	25,001	22,162	318,371	214,282	16,039	0	16,039	3,968	12,072	552	11,520
28- 30	14,492	30,828	420,327	1,213	27,622	25,714	326,185	247,324	18,769	0	18,769	4,326	14,443	660	13,783
30- 32	15,118	32,891	468,566	982	29,354	29,432	333,882	281,779	21,667	1	21,668	4,596	17,072	780	16,292
32- 34	15,069	33,715	497,357	1,318	31,650	31,547	335,135	304,587	23,658	0	23,658	4,711	18,947	866	18,081
34- 36	15,487	35,520	542,132	1,041	33,255	34,440	339,863	339,619	26,624	0	26,624	4,946	21,679	991	20,688
36- 38	16,010	37,629	592,422	1,503	37,297	37,290	346,101	377,202	29,803	3	29,806	5,234	24,572	1,123	23,449
38- 40	16,148	38,807	629,762	1,536	38,001	39,095	349,587	408,214	32,497	0	32,497	5,350	27,147	1,241	25,907
40- 45	40,502	100,027	1,721,383	3,986	102,551	103,969	386,179	1,141,656	91,909	1	91,910	13,846	78,064	3,568	74,496
45- 50	39,395	101,409	1,871,191	3,111	103,357	107,388	391,094	1,278,883	104,195	0	104,195	14,022	90,174	4,121	86,052
50- 55	37,643	101,363	1,975,371	3,461	107,103	106,442	393,134	1,377,778	113,214	0	113,214	14,143	99,071	4,528	94,544
55- 60	35,008	96,678	2,011,907	3,356	107,885	101,444	379,215	1,431,112	118,503	2	118,505	13,526	104,979	4,798	100,181
60- 70	60,042	169,467	3,889,432	6,212	199,172	176,702	696,324	2,829,878	236,550	1	236,551	23,805	212,746	9,722	203,023
70- 80	44,071	126,852	3,293,100	5,645	151,070	130,856	554,497	2,466,264	208,367	2	208,370	17,958	190,412	8,702	181,710
80- 90	31,145	90,314	2,638,123	4,514	111,219	92,827	425,149	2,015,827	171,716	1	171,717	12,960	158,757	7,255	151,502
90-100	21,953	63,656	2,079,020	4,051	81,634	65,543	322,492	1,614,577	138,442	0	138,442	9,279	129,164	5,903	123,261
100-125	30,891	88,448	3,423,224	7,730	130,516	92,250	506,967	2,704,559	233,767	0	233,767	13,630	220,137	10,060	210,077
125-150	14,601	42,261	1,988,303	4,457	67,895	43,616	273,265	1,609,265	140,284	1	140,285	7,181	133,104	6,083	127,021
150-200	13,929	40,529	2,385,167	8,235	71,383	41,617	298,782	1,982,643	174,105	1	174,106	7,297	166,809	7,623	159,186
200-300	9,940	29,191	2,390,447	10,319	62,099	29,710	256,397	2,053,946	181,758	3	181,761	6,043	175,718	8,030	167,687
300-500	5,200	15,002	1,956,936	7,525	41,204	15,514	171,768	1,736,381	154,662	5	154,666	4,097	150,570	6,881	143,689
500+	3,835	10,783	5,205,192	28,280	93,494	11,443	354,518	4,775,075	428,571	23	428,594	10,603	417,991	19,102	398,889
NEGATI VE	5,333	11,563	-362,839	10,871	14,105	260	73,116	1,007	85	0	85	10	75	3	71
S 0- 10	21,902	34,225	143,866	2,488	7,449	779	176,254	31,747	1,800	0	1,800	1,235	565	26	540
U 10- 20	56,237	101,727	858,380	4,986	51,035	24,816	652,725	364,525	23,645	1	23,646	10,977	12,669	579	12,090
B 20- 30	67,137	138,146	1,688,253	5,697	112,007	92,625	581,632	940,002	69,107	0	69,107	19,110	49,997	2,285	47,712
T 30- 40	77,832	178,562	2,730,239	6,380	169,555	171,803	704,568	1,711,401	134,250	4	134,255	24,837	109,418	5,001	104,417
O 40- 60	152,548	399,477	7,579,853	13,914	420,896	419,243	1,549,622	5,229,428	427,821	3	427,824	55,537	372,287	17,014	355,274
T 60-100	157,211	450,289	11,899,675	20,422	543,095	465,927	1,998,463	8,926,546	755,076	5	755,080	64,002	691,079	31,582	659,496
100+	78,396	226,214	17,349,269	66,547	466,591	234,151	1,861,697	14,861,868	1,313,147	32	1,313,180	48,850	1,264,329	57,780	1,206,549
TOTAL	616,596	1,540,203	41,886,695	131,305	1,784,734	1,409,605	7,598,077	32,066,525	2,724,932	45	2,724,977	224,559	2,500,418	114,269	2,386,149

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR SINGLE FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	1, 769	1, 794	-111, 622	3, 866	5, 354	52	11, 074	328	29	0	29	1	28	1	27
NEG <10	3, 332	2, 656	-9, 553	304	478	28	10, 789	139	12	0	12	0	12	1	11
0- 2	43, 171	17, 170	50, 005	675	1, 265	525	64, 103	4, 664	241	0	241	17	224	7	217
2- 4	52, 795	23, 729	157, 714	501	2, 006	1, 320	99, 150	62, 415	3, 134	0	3, 134	1, 209	1, 925	86	1, 839
4- 6	47, 761	27, 037	237, 811	590	2, 922	2, 998	99, 191	140, 248	7, 741	0	7, 741	3, 194	4, 547	205	4, 342
6- 8	43, 235	31, 668	301, 714	510	5, 755	5, 839	103, 541	195, 733	11, 835	0	11, 835	4, 061	7, 774	356	7, 418
8- 10	38, 050	32, 262	341, 443	811	9, 099	11, 120	101, 307	229, 635	15, 023	0	15, 024	4, 191	10, 833	495	10, 338
10- 12	33, 919	31, 292	372, 691	830	12, 821	17, 376	96, 079	256, 798	18, 020	0	18, 020	4, 084	13, 936	637	13, 299
12- 14	31, 670	30, 561	411, 177	696	16, 457	24, 011	90, 781	288, 996	21, 217	0	21, 217	4, 052	17, 165	785	16, 381
14- 16	29, 327	29, 113	439, 550	911	16, 797	30, 080	260, 125	314, 718	23, 835	0	23, 835	3, 886	19, 949	912	19, 037
16- 18	27, 508	27, 691	467, 353	1, 026	16, 856	35, 756	82, 602	339, 110	26, 269	0	26, 269	3, 695	22, 574	1, 032	21, 542
18- 20	25, 300	25, 612	480, 102	660	16, 417	40, 102	76, 243	352, 983	27, 833	0	27, 833	3, 416	24, 416	1, 116	23, 301
20- 22	23, 076	23, 462	484, 368	751	16, 148	43, 124	69, 913	359, 958	28, 787	0	28, 787	3, 116	25, 671	1, 173	24, 498
22- 24	21, 319	21, 788	490, 069	719	17, 585	45, 672	67, 815	363, 398	29, 363	0	29, 363	2, 899	26, 464	1, 209	25, 255
24- 26	19, 586	19, 977	489, 327	725	17, 775	47, 337	66, 286	362, 492	29, 548	0	29, 548	2, 657	26, 891	1, 229	25, 662
26- 28	18, 679	19, 107	504, 070	1, 071	18, 067	49, 586	65, 745	374, 454	30, 750	0	30, 750	2, 549	28, 200	1, 289	26, 911
28- 30	16, 763	17, 261	485, 789	757	19, 935	45, 967	63, 630	360, 082	29, 767	1	29, 767	2, 312	27, 455	1, 255	26, 200
30- 32	15, 374	15, 872	476, 370	819	19, 422	42, 905	62, 559	354, 485	29, 477	0	29, 477	2, 133	27, 344	1, 250	26, 094
32- 34	13, 642	14, 171	449, 895	938	18, 835	38, 765	58, 333	336, 926	28, 164	0	28, 164	1, 909	26, 255	1, 200	25, 056
34- 36	11, 939	12, 424	417, 575	727	17, 292	34, 228	53, 850	314, 821	26, 438	0	26, 438	1, 691	24, 747	1, 131	23, 616
36- 38	10, 529	11, 000	389, 362	1, 213	18, 932	30, 413	52, 587	290, 528	24, 483	0	24, 483	1, 498	22, 985	1, 050	21, 935
38- 40	9, 246	9, 663	360, 356	926	18, 385	26, 871	49, 229	268, 274	22, 681	0	22, 681	1, 320	21, 361	976	20, 385
40- 45	19, 649	20, 640	832, 782	1, 839	48, 057	57, 512	116, 631	616, 373	52, 359	0	52, 359	2, 858	49, 502	2, 262	47, 240
45- 50	14, 529	15, 259	688, 547	1, 750	45, 017	42, 744	99, 336	505, 735	43, 214	0	43, 214	2, 132	41, 082	1, 877	39, 204
50- 55	10, 308	10, 909	539, 637	1, 794	36, 053	30, 457	79, 012	397, 709	34, 157	0	34, 157	1, 576	32, 580	1, 489	31, 091
55- 60	7, 247	7, 654	415, 721	1, 257	29, 551	21, 461	59, 842	307, 547	26, 519	0	26, 519	1, 104	25, 415	1, 162	24, 254
60- 70	9, 468	10, 043	611, 001	2, 129	43, 820	28, 059	89, 215	454, 149	39, 346	0	39, 346	1, 512	37, 834	1, 729	36, 105
70- 80	5, 333	5, 659	397, 617	1, 930	26, 830	15, 819	56, 792	301, 416	26, 260	0	26, 261	930	25, 330	1, 158	24, 172
80- 90	3, 162	3, 397	267, 517	1, 291	18, 642	9, 421	38, 009	203, 907	17, 836	0	17, 836	580	17, 255	789	16, 467
90-100	2, 120	2, 241	200, 622	897	13, 531	6, 329	25, 472	156, 491	13, 737	0	13, 737	415	13, 322	609	12, 713
100-125	3, 138	3, 332	347, 630	2, 350	22, 094	9, 342	45, 387	274, 098	24, 154	0	24, 154	671	23, 483	1, 073	22, 410
125-150	1, 524	1, 639	207, 866	1, 096	10, 777	4, 548	25, 187	168, 625	14, 925	0	14, 925	405	14, 520	664	13, 856
150-200	1, 476	1, 554	251, 994	1, 848	12, 254	4, 408	29, 474	208, 065	18, 484	0	18, 484	413	18, 070	826	17, 245
200-300	1, 029	1, 087	248, 072	2, 099	10, 469	3, 083	23, 614	213, 071	19, 006	0	19, 006	378	18, 628	851	17, 777
300-500	576	603	218, 747	1, 938	7, 380	1, 724	18, 949	192, 835	17, 260	0	17, 260	441	16, 819	769	16, 051
500+	442	456	623, 001	4, 373	11, 874	1, 319	43, 838	570, 449	51, 267	0	51, 267	1, 651	49, 616	2, 267	47, 349
NEGATIVE	5, 101	4, 450	-121, 175	4, 170	5, 832	80	21, 862	467	41	0	41	1	39	2	38
S 0- 10	225, 012	131, 866	1, 088, 687	3, 086	21, 047	21, 802	467, 292	632, 695	37, 974	1	37, 975	12, 672	25, 303	1, 149	24, 154
U 10- 20	147, 724	144, 269	2, 170, 874	4, 124	79, 347	147, 325	605, 830	1, 552, 606	117, 173	0	117, 173	19, 133	98, 040	4, 481	93, 559
B 20- 30	99, 423	101, 595	2, 453, 623	4, 024	89, 510	231, 687	333, 389	1, 820, 385	148, 215	1	148, 216	13, 533	134, 683	6, 155	128, 528
T 30- 40	60, 730	63, 130	2, 093, 558	4, 623	92, 866	173, 182	276, 557	1, 565, 034	131, 243	0	131, 243	8, 550	122, 693	5, 607	117, 086
O 40- 60	51, 733	54, 462	2, 476, 687	6, 640	158, 678	152, 174	354, 821	1, 827, 364	156, 249	0	156, 249	7, 670	148, 580	6, 790	141, 789
T 60-100	20, 083	21, 340	1, 476, 757	6, 246	102, 823	59, 627	209, 487	1, 115, 963	97, 180	0	97, 180	3, 438	93, 741	4, 284	89, 457
100+	8, 185	8, 671	1, 897, 311	13, 705	74, 847	24, 423	186, 450	1, 627, 141	145, 097	0	145, 097	3, 960	141, 137	6, 450	134, 687
TOTAL	617, 991	529, 783	13, 536, 321	46, 617	624, 951	810, 301	2, 455, 688	10, 141, 653	833, 172	2	833, 173	68, 958	764, 216	34, 918	729, 298

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE ZERO RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD./1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	41	0.00	-34,100	0	636	7	1,848	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	762	0.00	-1,431	19	26	1	842	3	0	0	0	0	0	0	0	-0.0	4.8	-0.2
0- 2	26,697	0.00	1,181	7	30	19	1,054	159	8	0	8	0	8	0	8	0.7	4.9	13.5
2- 4	30,240	0.00	2,975	4	39	43	1,639	1,268	64	0	64	0	63	3	60	2.0	4.8	42.6
4- 6	22,162	0.00	4,912	4	49	133	1,712	3,030	167	0	167	1	166	8	158	3.2	5.2	61.7
6- 8	13,172	0.00	6,903	6	75	383	1,734	4,727	286	0	286	1	284	13	271	3.9	5.7	68.5
8- 10	7,423	0.00	8,903	6	87	647	1,737	6,444	420	0	420	2	418	19	399	4.5	6.2	72.4
10- 12	4,299	0.00	10,923	10	121	912	1,756	8,165	574	0	574	2	572	26	546	5.0	6.7	74.7
12- 14	2,671	0.00	12,918	13	181	1,149	1,772	9,858	727	0	727	1	726	33	693	5.4	7.0	76.3
14- 16	1,615	0.00	14,911	7	118	1,409	1,762	11,649	887	0	887	3	884	40	844	5.7	7.2	78.1
16- 18	1,084	0.00	16,916	30	234	1,643	1,764	13,321	1,038	0	1,038	2	1,036	47	989	5.8	7.4	78.7
18- 20	791	0.00	18,944	22	163	1,911	1,742	15,168	1,204	0	1,204	4	1,200	55	1,145	6.0	7.5	80.1
20- 22	571	0.00	20,944	23	364	2,145	1,751	16,758	1,348	0	1,348	4	1,344	61	1,283	6.1	7.7	80.0
22- 24	430	0.00	22,923	28	229	2,368	1,757	18,614	1,514	0	1,514	5	1,509	69	1,440	6.3	7.7	81.2
24- 26	358	0.00	24,962	32	489	2,582	1,786	20,235	1,662	0	1,662	4	1,658	76	1,582	6.3	7.8	81.1
26- 28	271	0.00	26,928	11	377	2,642	2,153	21,881	1,810	0	1,810	5	1,804	82	1,722	6.4	7.9	81.3
28- 30	183	0.00	28,926	13	478	2,842	1,729	23,904	1,990	0	1,990	10	1,980	90	1,890	6.5	7.9	82.6
30- 32	165	0.00	31,000	143	824	2,837	1,826	25,742	2,158	0	2,158	19	2,140	98	2,042	6.6	7.9	83.0
32- 34	105	0.00	32,982	21	722	2,811	1,900	27,569	2,321	0	2,321	1	2,320	106	2,214	6.7	8.0	83.6
34- 36	93	0.00	34,983	35	974	2,638	2,214	29,273	2,477	0	2,477	22	2,455	112	2,343	6.7	8.0	83.7
36- 38	61	0.00	36,999	33	882	2,641	1,912	31,711	2,695	0	2,695	11	2,683	123	2,561	6.9	8.1	85.7
38- 40	72	0.00	39,083	253	487	2,700	2,218	33,992	2,900	0	2,900	23	2,876	131	2,745	7.0	8.1	87.0
40- 45	107	0.00	42,157	266	1,528	2,859	2,401	35,657	3,050	0	3,050	34	3,016	138	2,878	6.8	8.1	84.6
45- 50	55	0.00	47,492	531	1,556	2,891	2,659	41,228	3,554	0	3,554	17	3,538	162	3,376	7.1	8.2	86.8
50- 55	26	0.00	52,476	119	2,611	2,885	2,348	45,067	3,900	0	3,900	49	3,851	176	3,675	7.0	8.2	85.9
55- 60	26	0.00	57,272	100	2,829	2,885	2,504	49,155	4,259	0	4,259	40	4,219	193	4,026	7.0	8.2	85.8
60- 70	35	0.00	65,452	472	7,136	2,998	1,633	54,329	4,734	0	4,734	430	4,304	197	4,107	6.3	7.6	83.0
70- 80	28	0.00	74,581	1,929	6,833	3,000	2,856	63,896	5,591	0	5,591	143	5,448	249	5,199	7.0	8.1	85.7
80- 90	13	0.00	85,367	55	5,772	3,000	3,003	73,647	6,463	0	6,463	184	6,279	287	5,992	7.0	8.1	86.3
90-100	16	0.00	94,166	274	1,303	3,000	2,912	87,224	7,684	0	7,684	66	7,618	348	7,270	7.7	8.3	92.6
100-125	20	0.00	111,417	459	4,138	2,993	2,971	101,775	8,994	0	8,994	829	8,165	373	7,792	7.0	7.7	91.3
125-150	7	0.00	136,020	1,225	2,610	3,000	6,250	125,386	11,119	0	11,119	37	11,081	507	10,575	7.8	8.4	92.2
150-200	21	0.00	164,360	104	4,558	2,954	6,777	150,174	13,350	0	13,350	544	12,806	585	12,220	7.4	8.1	91.4
200-300	18	0.00	249,093	144	3,291	3,000	1,324	241,623	21,580	0	21,580	334	21,246	971	20,275	8.1	8.4	97.0
300-500	14	0.00	382,893	417	5,045	3,000	1,483	373,782	33,475	0	33,475	0	33,475	1,530	31,945	8.3	8.5	97.6
500+	4	0.00	620,577	0	4,199	3,000	1,124	612,254	54,937	0	54,937	0	54,937	2,511	52,426	8.4	8.6	98.7
NEGATIVE	803	0.00	-3,099	18	57	1	894	3	0	0	0	0	0	0	0	-0.0	4.8	-0.1
S 0- 10	99,694	0.00	3,886	5	47	146	1,518	2,205	128	0	128	1	127	6	121	3.1	5.5	56.8
U 10- 20	10,460	0.00	13,276	13	151	1,201	1,761	10,199	757	0	757	2	755	35	721	5.4	7.1	76.8
B 20- 30	1,813	0.00	23,907	23	370	2,429	1,817	19,372	1,583	0	1,583	5	1,578	72	1,506	6.3	7.8	81.0
T 30- 40	496	0.00	34,078	99	789	2,750	1,982	28,723	2,426	0	2,426	15	2,411	110	2,301	6.8	8.0	84.3
O 40- 60	214	0.00	46,619	296	1,825	2,873	2,473	39,872	3,430	0	3,430	32	3,398	155	3,242	7.0	8.1	85.5
T 60-100	92	0.00	76,038	822	5,837	2,999	2,421	65,691	5,752	0	5,752	245	5,508	252	5,256	6.9	8.0	86.4
100+	84	0.00	225,697	338	4,088	2,987	3,507	215,453	19,225	0	19,225	408	18,817	860	17,957	8.0	8.3	95.5
TOTAL	113,656	0.00	5,454	8	76	300	1,547	3,595	243	0	243	1	241	11	230	4.2	6.4	65.9

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	1,687	1.01	-63,869	2,266	3,154	30	6,312	193	17	0	17	0	16	1	16	-0.0	8.1	-0.3
NEG <10	2,529	1.01	-3,290	114	180	10	3,938	54	5	0	5	0	5	0	4	-0.1	8.0	-1.6
0- 2	16,125	1.01	1,119	30	27	1	2,185	26	2	0	2	1	1	0	1	0.1	2.4	2.3
2- 4	21,875	1.01	3,002	18	37	1	2,206	1,062	53	0	53	53	1	0	1	0.0	0.1	35.4
4- 6	24,760	1.01	5,036	20	73	2	2,404	2,845	157	0	157	122	35	2	34	0.7	1.2	56.5
6- 8	29,221	1.02	7,012	15	161	27	2,703	4,425	268	0	268	130	138	6	131	1.9	3.0	63.1
8- 10	29,723	1.01	8,991	25	283	213	2,910	5,907	387	0	387	129	257	12	245	2.7	4.2	65.7
10- 12	28,714	1.01	10,998	27	425	467	3,013	7,448	522	0	522	129	393	18	375	3.4	5.0	67.7
12- 14	28,140	1.01	12,990	23	562	739	2,991	9,015	661	0	661	131	530	24	506	3.9	5.6	69.4
14- 16	26,913	1.01	14,994	33	611	1,022	9,482	10,642	805	0	805	132	674	31	643	4.3	6.0	71.0
16- 18	25,688	1.01	16,993	38	640	1,306	3,065	12,250	948	0	948	132	817	37	779	4.6	6.4	72.1
18- 20	23,860	1.01	18,978	27	678	1,595	3,068	13,871	1,093	0	1,093	132	961	44	917	4.8	6.6	73.1
20- 22	21,925	1.01	20,991	33	722	1,882	3,066	15,536	1,242	0	1,242	132	1,110	51	1,059	5.0	6.8	74.0
22- 24	20,349	1.01	22,989	34	846	2,158	3,213	16,984	1,372	0	1,372	133	1,239	57	1,182	5.1	7.0	73.9
24- 26	18,763	1.01	24,983	38	923	2,433	3,420	18,446	1,503	0	1,503	133	1,370	63	1,308	5.2	7.1	73.8
26- 28	17,948	1.00	26,987	59	988	2,674	3,535	19,995	1,642	0	1,642	134	1,508	69	1,439	5.3	7.2	74.1
28- 30	16,127	1.01	28,981	47	1,220	2,758	3,816	21,423	1,771	0	1,771	134	1,636	75	1,561	5.4	7.3	73.9
30- 32	14,774	1.01	30,983	52	1,284	2,803	4,104	22,987	1,911	0	1,911	135	1,776	81	1,695	5.5	7.4	74.2
32- 34	13,121	1.01	32,978	71	1,414	2,851	4,299	24,637	2,059	0	2,059	135	1,924	88	1,836	5.6	7.5	74.7
34- 36	11,461	1.01	34,977	63	1,483	2,877	4,535	26,309	2,209	0	2,209	136	2,073	95	1,978	5.7	7.5	75.2
36- 38	10,120	1.01	36,979	119	1,847	2,898	5,006	27,528	2,319	0	2,320	137	2,183	100	2,083	5.6	7.6	74.4
38- 40	8,861	1.01	38,974	102	2,036	2,916	5,341	28,948	2,447	0	2,447	137	2,310	106	2,204	5.7	7.6	74.3
40- 45	18,829	1.01	42,383	95	2,509	2,931	5,960	31,285	2,657	0	2,657	139	2,518	115	2,403	5.7	7.7	73.8
45- 50	13,940	1.01	47,395	123	3,182	2,943	6,872	34,701	2,965	0	2,965	141	2,824	129	2,695	5.7	7.8	73.2
50- 55	9,862	1.01	52,348	179	3,584	2,955	7,686	38,479	3,304	0	3,304	146	3,158	144	3,014	5.8	7.8	73.5
55- 60	6,954	1.01	57,363	179	4,185	2,963	8,300	42,297	3,647	0	3,647	146	3,501	160	3,341	5.8	7.9	73.7
60- 70	9,037	1.01	64,525	231	4,756	2,962	9,488	47,784	4,139	0	4,139	151	3,988	182	3,806	5.9	8.0	74.1
70- 80	5,092	1.01	74,570	368	5,181	2,966	10,714	56,333	4,908	0	4,908	168	4,739	217	4,523	6.1	8.0	75.5
80- 90	2,999	1.01	84,573	410	6,114	2,980	12,082	64,195	5,614	0	5,614	174	5,440	249	5,191	6.1	8.1	75.9
90-100	2,017	1.01	94,648	441	6,624	2,985	12,133	73,498	6,451	0	6,451	191	6,260	286	5,974	6.3	8.1	77.7
100-125	2,988	1.01	110,774	779	7,250	2,978	14,581	87,045	7,670	0	7,670	202	7,468	341	7,127	6.4	8.2	78.6
125-150	1,443	1.01	136,345	746	7,346	2,983	16,662	110,220	9,755	0	9,755	252	9,503	434	9,069	6.7	8.2	80.8
150-200	1,392	1.01	170,823	1,313	8,427	2,986	20,300	140,609	12,491	0	12,491	266	12,225	559	11,666	6.8	8.3	82.3
200-300	964	1.01	240,746	2,172	10,655	2,996	23,235	206,100	18,384	0	18,384	364	18,019	823	17,196	7.1	8.3	85.6
300-500	539	1.01	379,444	3,350	13,404	2,992	33,876	332,897	29,796	0	29,796	803	28,994	1,325	27,669	7.3	8.3	87.7
500+	425	1.00	1,426,199	10,224	27,779	2,983	102,301	1,303,612	117,160	0	117,160	3,615	113,545	5,189	108,356	7.6	8.3	91.4
NEGATIVE	4,216	1.01	-27,531	975	1,370	18	4,888	110	10	0	10	0	9	0	9	-0.0	8.1	-0.4
S 0- 10	121,704	1.01	5,592	21	133	59	2,535	3,278	200	0	200	97	103	5	98	1.8	3.0	58.6
U 10- 20	133,315	1.01	14,808	30	578	1,000	4,334	10,498	793	0	793	131	662	30	632	4.3	6.0	70.9
B 20- 30	95,112	1.01	24,692	42	923	2,348	3,383	18,259	1,486	0	1,486	133	1,353	62	1,291	5.2	7.1	73.9
T 30- 40	58,337	1.01	34,470	78	1,564	2,862	4,577	25,704	2,155	0	2,155	136	2,019	92	1,927	5.6	7.5	74.6
O 40- 60	49,585	1.01	47,875	131	3,147	2,944	6,888	35,221	3,011	0	3,011	142	2,869	131	2,738	5.7	7.8	73.6
T 60-100	19,145	1.01	73,511	318	5,278	2,968	10,499	55,337	4,818	0	4,818	164	4,655	213	4,442	6.0	8.0	75.3
100+	7,751	1.01	233,294	1,739	9,457	2,984	23,223	199,589	17,799	0	17,799	472	17,327	792	16,535	7.1	8.3	85.6
TOTAL	489,165	1.01	25,528	92	1,244	1,547	4,535	19,192	1,588	0	1,588	130	1,458	67	1,391	5.4	7.2	75.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE TWO RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	34	2.00	-61,950	1,269	162	39	6,789	78	4	0	4	4	0	0	0	0.0	0.0	-0.1
NEG <10	32	2.03	-3,728	64	84	38	4,644	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	239	2.02	1,234	17	23	1	2,127	17	1	0	1	1	0	0	0	0.0	0.0	1.3
2- 4	471	2.01	3,076	3	4	0	1,975	1,238	62	0	62	62	0	0	0	0.0	0.0	40.2
4- 6	612	2.01	5,079	11	24	1	2,049	3,164	177	0	177	177	0	0	0	0.0	0.0	62.3
6- 8	612	2.01	6,958	0	40	1	2,091	4,899	299	0	299	282	17	1	16	0.2	0.3	70.4
8- 10	644	2.01	8,962	12	56	2	2,212	6,799	455	0	455	331	124	6	119	1.3	1.7	75.9
10- 12	631	2.02	10,961	8	139	76	2,293	8,529	611	0	611	340	271	12	258	2.4	3.0	77.8
12- 14	583	2.01	12,944	6	263	225	2,312	10,242	765	0	765	367	398	18	380	2.9	3.7	79.1
14- 16	563	2.01	14,955	17	280	479	2,609	11,738	899	0	899	361	538	25	514	3.4	4.4	78.5
16- 18	533	2.01	17,014	12	207	713	2,769	13,367	1,044	0	1,044	359	685	31	654	3.8	4.9	78.6
18- 20	476	2.01	18,955	1	210	990	2,595	15,216	1,209	0	1,209	352	857	39	818	4.3	5.4	80.3
20- 22	421	2.01	20,995	8	198	1,252	3,089	16,504	1,325	0	1,325	318	1,008	46	961	4.6	5.8	78.6
22- 24	403	2.01	23,006	32	479	1,560	3,166	17,959	1,457	0	1,457	290	1,167	53	1,114	4.8	6.2	78.1
24- 26	352	2.01	25,021	0	647	1,840	3,247	19,368	1,585	0	1,585	280	1,305	60	1,245	5.0	6.4	77.4
26- 28	353	2.01	26,992	35	550	2,086	3,752	20,730	1,706	0	1,706	271	1,435	66	1,369	5.1	6.6	76.8
28- 30	353	2.01	28,978	1	416	2,305	3,991	22,278	1,844	0	1,844	274	1,570	72	1,498	5.2	6.7	76.9
30- 32	331	2.01	31,070	70	816	2,575	3,748	24,192	2,019	0	2,019	277	1,741	80	1,662	5.3	6.9	77.9
32- 34	323	2.01	33,011	21	414	2,718	4,260	25,655	2,148	0	2,148	280	1,868	85	1,783	5.4	6.9	77.7
34- 36	289	2.01	34,958	11	562	2,780	4,279	27,361	2,302	0	2,302	288	2,014	92	1,922	5.5	7.0	78.3
36- 38	262	2.01	37,016	16	585	2,753	5,122	28,632	2,416	0	2,416	278	2,138	98	2,041	5.5	7.1	77.3
38- 40	234	2.02	38,961	8	1,034	2,759	5,325	29,917	2,533	0	2,533	274	2,259	103	2,156	5.5	7.2	76.8
40- 45	530	2.01	42,450	56	1,056	2,877	5,973	32,665	2,780	0	2,780	278	2,502	114	2,387	5.6	7.3	76.9
45- 50	422	2.00	47,289	4	1,103	2,935	6,338	36,929	3,162	0	3,162	271	2,892	132	2,760	5.8	7.5	78.1
50- 55	328	2.01	52,390	44	1,287	2,980	7,490	40,715	3,504	0	3,504	279	3,225	147	3,077	5.9	7.6	77.7
55- 60	190	2.01	57,389	62	1,316	2,953	7,752	45,431	3,925	0	3,925	276	3,649	167	3,482	6.1	7.7	79.2
60- 70	301	2.00	64,593	65	1,505	2,992	8,721	51,445	4,466	0	4,466	272	4,194	192	4,002	6.2	7.8	79.6
70- 80	161	2.01	74,320	20	1,356	2,971	10,719	59,304	5,173	0	5,173	288	4,885	223	4,662	6.3	7.9	79.8
80- 90	109	2.01	85,364	521	1,433	2,974	10,955	70,598	6,190	0	6,190	270	5,919	271	5,649	6.6	8.0	82.7
90-100	61	2.00	94,180	15	1,741	3,000	11,313	78,140	6,869	0	6,869	297	6,573	300	6,272	6.7	8.0	83.0
100-125	88	2.00	110,558	79	3,030	2,963	14,039	91,105	8,035	0	8,035	276	7,759	355	7,405	6.7	8.1	82.4
125-150	49	2.02	137,139	234	2,479	3,000	16,290	115,604	10,238	0	10,238	419	9,819	449	9,371	6.8	8.1	84.3
150-200	45	2.00	170,819	68	3,569	3,000	17,579	146,739	13,040	0	13,040	544	12,497	571	11,925	7.0	8.1	85.9
200-300	32	2.00	244,915	87	2,178	3,000	29,987	209,837	18,719	0	18,719	455	18,264	835	17,429	7.1	8.3	85.7
300-500	15	2.00	371,487	7,676	5,064	3,000	35,201	335,898	30,065	0	30,065	324	29,740	1,359	28,381	7.6	8.4	90.4
500+	10	2.00	1,021,218	2,001	4,027	3,000	28,956	987,237	88,685	0	88,685	276	88,410	4,040	84,370	8.3	8.5	96.7
NEGATIVE	66	2.02	-33,721	685	124	39	5,749	40	2	0	2	2	0	0	0	0.0	0.0	-0.1
S 0- 10	2,578	2.01	5,773	8	32	1	2,093	3,840	238	0	238	203	35	2	34	0.6	0.9	66.5
U 10- 20	2,786	2.01	14,707	9	219	467	2,504	11,604	887	0	887	356	531	24	507	3.4	4.4	78.9
B 20- 30	1,882	2.01	24,801	15	449	1,782	3,429	19,227	1,571	0	1,571	288	1,283	59	1,224	4.9	6.4	77.5
T 30- 40	1,439	2.01	34,653	27	668	2,710	4,476	26,896	2,260	0	2,260	280	1,981	91	1,890	5.5	7.0	77.6
O 40- 60	1,470	2.01	47,988	39	1,154	2,926	6,646	37,335	3,199	0	3,199	276	2,923	134	2,790	5.8	7.5	77.8
T 60-100	632	2.00	73,509	128	1,478	2,984	9,866	59,327	5,175	0	5,175	278	4,897	224	4,673	6.4	7.9	80.7
100+	239	2.00	199,822	667	3,074	2,986	19,255	175,359	15,617	0	15,617	383	15,234	696	14,538	7.3	8.3	87.8
TOTAL	11,092	2.01	28,392	41	529	1,394	4,170	22,666	1,893	0	1,893	282	1,611	74	1,537	5.4	6.8	79.8

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE THREE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	3	3.00	-60,533	0	0	0	14,134	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	7	3.14	-2,829	0	0	0	3,653	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	85	3.01	1,214	8	0	0	1,924	14	1	0	1	1	0	0	0	0.0	0.0	1.2
2- 4	164	3.02	2,991	0	8	0	1,916	1,162	58	0	58	58	0	0	0	0.0	0.0	38.8
4- 6	178	3.01	5,063	5	30	0	2,172	3,170	177	0	177	177	0	0	0	0.0	0.0	62.6
6- 8	169	3.01	7,080	0	73	8	1,899	5,117	314	0	314	314	0	0	0	0.0	0.0	72.3
8- 10	201	3.00	9,071	0	48	1	1,909	7,122	482	0	482	457	25	1	24	0.3	0.3	78.5
10- 12	199	3.03	10,991	0	8	8	2,116	8,934	645	0	645	506	140	6	133	1.2	1.5	81.3
12- 14	202	3.03	12,969	0	80	23	2,022	10,852	817	0	817	547	269	12	257	2.0	2.4	83.7
14- 16	163	3.02	14,919	0	11	112	2,683	12,256	944	0	944	513	431	20	411	2.8	3.4	82.2
16- 18	142	3.02	16,939	0	309	239	2,604	13,878	1,092	0	1,092	544	548	25	523	3.1	3.8	81.9
18- 20	121	3.02	18,956	0	44	450	2,679	15,784	1,259	0	1,259	496	763	35	728	3.8	4.6	83.3
20- 22	119	3.00	20,978	35	226	729	2,498	17,573	1,421	0	1,421	518	904	41	862	4.1	4.9	83.8
22- 24	94	3.01	22,912	0	800	959	2,633	18,567	1,512	0	1,512	510	1,002	46	956	4.2	5.1	81.0
24- 26	80	3.01	24,918	0	239	1,159	3,254	20,266	1,663	0	1,663	536	1,126	51	1,075	4.3	5.3	81.3
26- 28	83	3.01	26,972	2	424	1,463	3,945	21,285	1,758	0	1,758	420	1,339	61	1,277	4.7	6.0	78.9
28- 30	79	3.01	28,960	0	197	1,666	3,758	23,339	1,940	0	1,940	411	1,529	70	1,460	5.0	6.3	80.6
30- 32	80	3.04	30,971	9	379	1,930	3,783	24,889	2,078	0	2,078	423	1,655	76	1,580	5.1	6.3	80.4
32- 34	61	3.00	33,040	0	782	2,086	4,216	26,022	2,183	0	2,183	406	1,777	81	1,696	5.1	6.5	78.8
34- 36	74	3.03	34,928	3	418	2,294	4,611	27,609	2,322	0	2,322	421	1,901	87	1,815	5.2	6.6	79.0
36- 38	64	3.00	37,021	22	404	2,519	5,619	28,882	2,440	0	2,440	392	2,049	94	1,955	5.3	6.8	78.0
38- 40	57	3.04	38,836	34	814	2,557	6,062	29,437	2,489	0	2,489	399	2,090	95	1,994	5.1	6.8	75.8
40- 45	141	3.03	42,269	1	538	2,803	5,507	33,421	2,846	0	2,846	407	2,439	111	2,327	5.5	7.0	79.1
45- 50	83	3.04	47,389	23	749	2,861	6,639	37,164	3,183	0	3,183	416	2,767	126	2,641	5.6	7.1	78.4
50- 55	74	3.03	52,545	160	2,812	2,793	8,049	39,406	3,393	0	3,393	405	2,989	137	2,852	5.4	7.2	75.0
55- 60	61	3.03	57,589	0	1,066	2,868	7,618	46,038	3,980	0	3,980	407	3,573	163	3,410	5.9	7.4	79.9
60- 70	69	3.01	64,459	7	1,445	2,958	8,704	51,359	4,458	0	4,458	403	4,055	185	3,869	6.0	7.5	79.7
70- 80	35	3.03	73,958	0	601	3,000	8,029	62,328	5,443	0	5,443	402	5,042	230	4,811	6.5	7.7	84.3
80- 90	30	3.00	84,702	0	1,646	3,000	12,670	67,385	5,899	0	5,899	612	5,287	242	5,045	6.0	7.5	79.6
90-100	23	3.04	94,666	49	1,798	3,000	11,138	78,779	6,924	0	6,924	402	6,522	298	6,224	6.6	7.9	83.2
100-125	30	3.00	110,660	159	2,397	2,941	12,770	92,711	8,178	0	8,178	681	7,498	343	7,155	6.5	7.7	83.8
125-150	20	3.05	136,286	0	1,319	3,000	11,955	120,012	10,635	0	10,635	905	9,730	445	9,285	6.8	7.7	88.1
150-200	17	3.00	171,298	811	15,687	3,000	15,907	143,298	12,741	0	12,741	379	12,362	565	11,797	6.9	8.2	83.7
200-300	15	3.00	244,776	2	4,563	3,000	15,492	221,723	19,789	0	19,789	403	19,386	886	18,500	7.6	8.3	90.6
300-500	6	3.00	387,870	1,952	1,388	3,000	18,940	366,494	32,818	0	32,818	404	32,414	1,481	30,933	8.0	8.4	94.5
500+	3	3.00	1,390,508	2,556	3,791	3,000	22,174	1,364,099	122,603	0	122,603	37,439	85,164	3,892	81,272	5.8	6.0	98.1
NEGATIVE	10	3.10	-20,140	0	0	0	6,797	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	797	3.01	5,664	2	36	2	1,969	3,830	240	0	240	233	6	0	6	0.1	0.2	67.6
U 10- 20	827	3.02	14,435	0	83	137	2,371	11,909	912	0	912	522	390	18	372	2.6	3.1	82.5
B 20- 30	455	3.01	24,549	10	378	1,149	3,141	19,930	1,634	0	1,634	483	1,151	53	1,098	4.5	5.5	81.2
T 30- 40	336	3.02	34,705	13	539	2,257	4,780	27,226	2,290	0	2,290	409	1,880	86	1,794	5.2	6.6	78.4
O 40- 60	359	3.03	48,174	39	1,145	2,825	6,651	37,664	3,229	0	3,229	408	2,821	129	2,692	5.6	7.1	78.2
T 60-100	157	3.02	74,870	10	1,347	2,981	9,668	60,884	5,314	0	5,314	443	4,872	223	4,649	6.2	7.6	81.3
100+	91	3.01	210,198	417	4,979	2,980	14,343	189,393	16,881	0	16,881	1,821	15,060	688	14,372	6.8	7.6	90.1
TOTAL	3,032	3.02	28,779	21	503	1,039	3,906	23,559	1,975	0	1,975	448	1,527	70	1,458	5.1	6.2	81.9

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE RANGE 4+ RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD./1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	4	4.75	-47,045	0	349	0	18,893	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	25	4.16	1,353	0	135	0	2,379	17	1	0	1	1	0	0	0	0.0	0.0	1.2
2- 4	45	4.38	2,874	0	0	0	2,041	1,064	53	0	53	53	0	0	0	0.0	0.0	37.0
4- 6	49	4.35	5,042	0	0	4	1,800	3,238	181	0	181	181	0	0	0	0.0	0.0	64.2
6- 8	61	4.33	7,048	0	119	0	1,820	5,152	316	0	316	316	0	0	0	0.0	0.0	73.1
8- 10	59	4.29	9,043	0	33	0	1,800	7,210	487	0	487	485	2	0	2	0.0	0.0	79.7
10- 12	76	4.38	11,024	0	146	0	1,890	9,012	653	0	653	600	52	2	50	0.5	0.6	81.7
12- 14	74	4.45	13,052	0	0	0	1,855	11,197	845	0	845	672	173	8	165	1.3	1.5	85.8
14- 16	73	4.60	14,862	0	115	8	2,528	12,211	940	0	940	665	275	13	262	1.8	2.1	82.2
16- 18	61	4.70	16,990	0	28	49	2,010	14,903	1,179	0	1,179	699	480	22	458	2.7	3.1	87.7
18- 20	52	4.85	18,990	0	0	132	2,104	16,753	1,346	0	1,346	679	667	30	637	3.4	3.8	88.2
20- 22	40	4.58	21,102	0	22	343	2,432	18,305	1,486	0	1,486	657	829	38	791	3.8	4.3	86.7
22- 24	43	4.86	22,908	0	186	448	3,532	18,743	1,527	0	1,527	676	850	39	812	3.5	4.3	81.8
24- 26	33	4.70	25,140	0	912	722	2,420	21,181	1,749	0	1,749	683	1,066	49	1,017	4.0	4.8	84.3
26- 28	24	4.63	26,956	0	407	709	2,340	23,500	1,953	0	1,953	648	1,305	60	1,245	4.6	5.3	87.2
28- 30	21	4.38	28,826	0	242	1,119	3,004	24,461	2,040	0	2,040	589	1,450	66	1,384	4.8	5.7	84.9
30- 32	24	4.54	31,107	0	670	1,010	3,491	25,936	2,172	0	2,172	603	1,569	72	1,497	4.8	5.8	83.4
32- 34	32	4.28	32,941	0	708	1,682	2,769	27,782	2,338	0	2,338	650	1,688	77	1,611	4.9	5.8	84.3
34- 36	22	4.14	34,653	66	425	1,858	4,140	28,296	2,385	0	2,385	618	1,766	81	1,685	4.9	6.0	81.7
36- 38	22	4.55	37,007	0	118	1,874	4,958	30,057	2,544	0	2,544	666	1,878	86	1,792	4.8	6.0	81.2
38- 40	22	4.32	39,017	0	898	2,016	6,850	29,253	2,471	0	2,471	576	1,894	87	1,808	4.6	6.2	75.0
40- 45	42	4.40	42,567	0	280	2,189	5,173	34,924	2,982	0	2,982	584	2,399	110	2,289	5.4	6.6	82.0
45- 50	29	4.24	46,891	0	1,615	2,869	5,753	36,653	3,138	0	3,138	574	2,564	117	2,446	5.2	6.7	78.2
50- 55	18	4.33	52,410	0	325	2,875	5,517	43,693	3,771	0	3,771	593	3,178	145	3,033	5.8	6.9	83.4
55- 60	16	4.25	57,240	0	3,815	2,808	7,367	43,591	3,770	0	3,770	533	3,237	148	3,089	5.4	7.1	76.2
60- 70	26	4.19	65,518	0	1,591	3,000	7,125	53,803	4,678	0	4,678	739	3,939	180	3,759	5.7	7.0	82.1
70- 80	17	4.53	74,454	1	1,155	3,000	8,675	61,625	5,380	0	5,380	607	4,774	218	4,555	6.1	7.4	82.8
80- 90	11	4.91	84,411	387	2,460	2,885	14,618	64,835	5,670	0	5,670	648	5,022	229	4,792	5.7	7.4	76.8
90-100	3	4.00	95,975	0	526	3,000	2,219	90,230	7,955	0	7,955	528	7,427	340	7,087	7.4	7.9	94.0
100-125	12	4.08	113,310	84	695	3,000	11,853	97,846	8,640	0	8,640	563	8,077	369	7,708	6.8	7.9	86.4
125-150	5	4.60	144,549	0	2,006	3,000	12,640	126,904	11,255	0	11,255	607	10,648	487	10,162	7.0	8.0	87.8
150-200	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
200-300	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	6	4.50	-31,842	0	232	0	14,714	0	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	239	4.31	5,748	0	53	1	1,911	3,961	248	0	248	248	1	0	1	0.0	0.0	68.9
U 10- 20	336	4.57	14,621	0	63	31	2,076	12,456	960	0	960	660	300	14	286	2.0	2.3	85.2
B 20- 30	161	4.66	24,292	0	334	604	2,784	20,589	1,693	0	1,693	657	1,035	47	988	4.1	4.8	84.8
T 30- 40	122	4.36	34,718	12	577	1,676	4,289	28,187	2,375	0	2,375	625	1,750	80	1,670	4.8	5.9	81.2
O 40- 60	105	4.32	47,684	0	1,195	2,589	5,727	38,226	3,280	0	3,280	575	2,706	124	2,582	5.4	6.8	80.2
T 60-100	57	4.42	73,432	75	1,572	2,978	8,775	60,182	5,251	0	5,251	671	4,580	209	4,371	6.0	7.3	82.0
100+	20	4.20	160,372	146	919	3,000	12,310	144,288	12,820	0	12,820	569	12,251	560	11,691	7.3	8.1	90.0
TOTAL	1,046	4.46	25,470	8	376	778	3,405	21,238	1,763	0	1,763	548	1,215	56	1,160	4.6	5.5	83.4

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS) FOR JOINT FULL-YEAR RETURNS IN OREGON

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	OR ADJUSTMENTS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
NEG >10	3, 170	8, 693	-339, 438	7, 752	8, 434	177	42, 320	670	55	0	55	10	45	2	43
NEG <10	2, 128	5, 533	-8, 498	303	1, 019	42	17, 548	55	4	0	4	1	4	0	3
0- 2	2, 377	6, 045	2, 264	458	374	17	13, 540	321	26	0	26	3	23	1	22
2- 4	3, 139	8, 420	9, 533	222	409	19	17, 317	459	25	0	25	21	4	0	4
4- 6	4, 164	11, 220	21, 122	267	567	32	22, 225	4, 956	252	0	252	242	10	0	9
6- 8	6, 099	16, 534	42, 918	306	1, 056	33	33, 161	16, 029	807	0	808	797	10	0	10
8- 10	8, 022	22, 265	72, 592	371	1, 604	54	42, 785	34, 068	1, 822	0	1, 822	1, 724	98	4	93
10- 12	10, 667	28, 942	117, 740	434	3, 389	55	59, 154	60, 738	3, 439	0	3, 439	2, 958	480	22	458
12- 14	12, 957	34, 963	168, 656	704	7, 019	247	73, 869	93, 877	5, 548	0	5, 548	4, 160	1, 388	63	1, 325
14- 16	13, 624	37, 750	204, 506	343	11, 303	1, 512	80, 334	117, 584	7, 174	0	7, 174	4, 831	2, 343	107	2, 236
16- 18	14, 008	39, 647	238, 167	414	12, 784	3, 642	85, 069	142, 478	9, 084	0	9, 084	5, 348	3, 736	171	3, 566
18- 20	14, 320	41, 216	272, 014	912	16, 524	6, 183	88, 509	167, 733	11, 142	1	11, 143	5, 702	5, 441	249	5, 192
20- 22	14, 493	42, 212	304, 519	480	18, 860	8, 992	89, 749	192, 468	13, 199	0	13, 199	5, 953	7, 246	331	6, 915
22- 24	14, 161	41, 919	325, 673	534	19, 875	11, 331	89, 112	210, 797	14, 844	0	14, 844	6, 020	8, 824	403	8, 421
24- 26	14, 044	42, 409	351, 244	705	21, 722	14, 067	87, 527	233, 075	16, 801	0	16, 801	6, 157	10, 644	487	10, 158
26- 28	13, 957	42, 537	376, 789	824	23, 425	17, 038	87, 193	253, 806	18, 643	0	18, 643	6, 134	12, 509	572	11, 937
28- 30	14, 211	43, 612	412, 178	685	24, 636	20, 454	91, 010	280, 159	20, 889	0	20, 889	6, 220	14, 669	670	13, 998
30- 32	14, 395	44, 686	446, 123	576	25, 782	23, 990	95, 431	304, 989	23, 023	1	23, 024	6, 305	16, 719	764	15, 955
32- 34	14, 605	45, 454	481, 976	505	28, 568	27, 723	97, 819	331, 389	25, 311	0	25, 311	6, 378	18, 933	865	18, 068
34- 36	15, 150	47, 052	530, 331	599	31, 645	31, 524	104, 002	366, 501	28, 285	0	28, 285	6, 560	21, 725	993	20, 732
36- 38	15, 675	48, 740	580, 033	800	33, 399	34, 981	109, 516	405, 665	31, 608	3	31, 611	6, 764	24, 847	1, 136	23, 711
38- 40	15, 910	49, 778	620, 482	857	35, 033	37, 575	114, 032	437, 361	34, 379	0	34, 379	6, 849	27, 530	1, 258	26, 272
40- 45	39, 392	123, 451	1, 674, 052	2, 848	87, 832	99, 942	295, 335	1, 199, 668	95, 543	1	95, 544	17, 013	78, 531	3, 589	74, 943
45- 50	38, 029	119, 083	1, 806, 292	1, 918	87, 090	103, 706	306, 167	1, 315, 630	106, 320	0	106, 320	16, 401	89, 919	4, 109	85, 810
50- 55	37, 469	116, 457	1, 966, 555	2, 087	99, 813	106, 450	326, 477	1, 440, 254	117, 685	0	117, 685	16, 131	101, 554	4, 641	96, 913
55- 60	35, 080	108, 122	2, 015, 982	2, 362	103, 643	102, 070	327, 497	1, 488, 313	122, 723	2	122, 725	15, 044	107, 681	4, 921	102, 760
60- 70	59, 559	182, 915	3, 857, 651	4, 814	190, 948	175, 847	615, 636	2, 884, 570	240, 394	1	240, 395	25, 538	214, 857	9, 819	205, 038
70- 80	43, 162	132, 447	3, 224, 325	4, 267	146, 679	128, 539	500, 763	2, 455, 340	206, 952	2	206, 954	18, 661	188, 293	8, 605	179, 688
80- 90	30, 186	92, 586	2, 556, 648	3, 573	106, 582	90, 180	386, 793	1, 977, 929	168, 172	1	168, 174	13, 191	154, 983	7, 083	147, 900
90-100	21, 027	64, 312	1, 991, 149	3, 393	76, 475	62, 911	295, 130	1, 560, 848	133, 608	0	133, 608	9, 318	124, 290	5, 680	118, 610
100-125	29, 042	88, 210	3, 217, 520	5, 896	118, 227	86, 938	457, 351	2, 563, 309	221, 200	0	221, 200	13, 496	207, 704	9, 492	198, 212
125-150	13, 545	41, 718	1, 843, 827	3, 641	62, 374	40, 555	244, 741	1, 500, 802	130, 642	1	130, 642	6, 957	123, 685	5, 652	118, 033
150-200	12, 800	39, 826	2, 191, 830	6, 402	62, 608	38, 351	264, 025	1, 833, 810	160, 851	1	160, 851	7, 112	153, 740	7, 026	146, 714
200-300	9, 117	28, 636	2, 193, 297	8, 437	53, 833	27, 325	227, 690	1, 894, 128	167, 486	3	167, 489	5, 854	161, 635	7, 387	154, 248
300-500	4, 733	14, 682	1, 778, 186	5, 735	35, 761	14, 168	149, 758	1, 584, 439	141, 049	5	141, 054	3, 821	137, 233	6, 272	130, 962
500+	3, 503	10, 660	4, 643, 490	23, 128	83, 531	10, 492	297, 049	4, 276, 495	383, 737	23	383, 760	9, 074	374, 686	17, 123	357, 563
NEGATIVE	5, 298	14, 226	-347, 936	8, 055	9, 453	220	59, 868	724	59	0	59	10	49	2	46
S 0- 10	23, 801	64, 484	148, 428	1, 624	4, 010	155	129, 027	55, 833	2, 932	0	2, 932	2, 787	145	7	138
U 10- 20	65, 576	182, 518	1, 001, 084	2, 806	51, 017	11, 639	386, 936	582, 409	36, 387	1	36, 388	23, 000	13, 388	611	12, 777
B 20- 30	70, 866	212, 689	1, 770, 402	3, 228	108, 517	71, 881	444, 591	1, 170, 305	84, 376	0	84, 377	30, 485	53, 891	2, 463	51, 428
T 30- 40	75, 735	235, 710	2, 658, 945	3, 336	154, 427	155, 793	520, 800	1, 845, 905	142, 606	4	142, 610	32, 856	109, 754	5, 016	104, 738
O 40- 60	149, 970	467, 113	7, 462, 881	9, 216	378, 378	412, 167	1, 255, 476	5, 443, 866	442, 272	3	442, 275	64, 589	377, 685	17, 261	360, 425
T 60-100	153, 934	472, 260	11, 629, 773	16, 047	520, 684	457, 478	1, 798, 322	8, 878, 687	749, 126	4	749, 131	66, 708	682, 423	31, 187	651, 236
100+	72, 740	223, 732	15, 868, 150	53, 238	416, 335	217, 829	1, 640, 613	13, 652, 983	1, 204, 964	32	1, 204, 997	46, 313	1, 158, 683	52, 952	1, 105, 732
TOTAL	617, 920	1, 872, 732	40, 191, 729	97, 550	1, 642, 822	1, 327, 162	6, 235, 633	31, 630, 714	2, 662, 722	44	2, 662, 767	266, 749	2, 396, 018	109, 498	2, 286, 520

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEG <10	3	1.00	-2,634	0	31	0	3,000	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	11	1.00	1,103	0	0	0	4,211	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	15	1.00	3,090	72	869	0	3,481	99	5	0	5	5	0	0	0	0.0	0.0	3.2
4- 6	10	1.00	4,748	0	0	0	4,285	1,142	57	0	57	57	0	0	0	0.0	0.0	24.0
6- 8	15	1.00	6,865	0	0	0	3,283	3,582	180	0	180	138	41	2	40	0.6	1.1	52.2
8- 10	22	1.05	9,204	1	26	0	4,421	5,098	278	0	278	123	155	7	148	1.6	2.9	55.4
10- 12	12	1.00	10,888	0	862	105	3,847	6,134	355	0	355	112	244	11	233	2.1	3.8	56.3
12- 14	8	1.00	13,084	0	0	284	3,762	9,038	542	0	542	148	394	18	376	2.9	4.2	69.1
14- 16	12	1.00	14,906	0	1,113	529	3,679	9,751	599	0	599	134	465	21	444	3.0	4.6	65.4
16- 18	9	1.00	16,845	0	43	359	4,445	11,997	779	0	779	153	626	29	598	3.5	5.0	71.2
18- 20	22	1.05	18,763	0	2,635	960	4,681	10,637	705	0	705	140	565	26	539	2.9	5.1	56.7
20- 22	10	1.00	20,902	0	2,895	1,353	3,694	14,011	969	0	969	122	847	39	809	3.9	5.8	67.0
22- 24	8	1.00	23,202	0	128	1,742	4,559	16,773	1,202	0	1,202	132	1,070	49	1,021	4.4	6.1	72.3
24- 26	4	1.00	25,066	0	1,684	2,124	4,230	17,028	1,206	0	1,206	174	1,032	47	985	3.9	5.8	67.9
26- 28	8	1.13	26,980	0	2,213	1,810	5,978	16,979	1,245	0	1,245	141	1,104	50	1,053	3.9	6.2	62.9
28- 30	3	1.00	28,782	0	0	2,705	3,000	23,077	1,752	0	1,752	132	1,620	74	1,546	5.4	6.7	80.2
30- 32	7	1.00	30,926	0	2,925	2,774	4,656	21,050	1,615	0	1,615	113	1,502	69	1,433	4.6	6.8	68.1
32- 34	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
34- 36	4	1.00	35,131	0	0	3,000	3,938	28,193	2,212	0	2,212	132	2,080	95	1,985	5.6	7.0	80.3
36- 38	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
38- 40	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
40- 45	9	1.11	41,882	0	3,026	2,333	4,416	32,107	2,568	0	2,568	147	2,421	111	2,310	5.5	7.2	76.7
45- 50	5	1.00	47,383	0	2,137	3,000	7,538	34,708	2,803	0	2,803	132	2,671	122	2,549	5.4	7.3	73.2
50- 55	7	1.00	51,956	0	10,719	3,000	8,703	30,736	2,534	0	2,534	94	2,440	112	2,328	4.5	7.6	59.2
55- 60	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
60- 70	6	1.00	64,202	0	9,385	3,000	5,487	46,329	3,848	0	3,848	140	3,708	169	3,538	5.5	7.6	72.2
70- 80	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
80- 90	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
90-100	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
100-125	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
125-150	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
150-200	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
200-300	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	3	1.00	-2,634	0	31	0	3,000	0	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	73	1.01	5,636	15	187	0	3,944	2,449	130	0	130	74	55	3	53	0.9	2.2	43.5
U 10- 20	63	1.02	15,533	0	1,302	543	4,181	9,602	608	0	608	136	472	22	450	2.9	4.7	61.8
B 20- 30	33	1.03	24,154	0	1,649	1,774	4,459	16,590	1,192	0	1,192	136	1,056	48	1,008	4.2	6.1	68.7
T 30- 40	16	1.00	33,505	0	1,517	2,824	5,020	24,354	1,887	0	1,887	130	1,757	80	1,676	5.0	6.9	72.7
O 40- 60	23	1.04	47,493	0	4,926	2,739	6,565	33,629	2,732	0	2,732	126	2,606	119	2,487	5.2	7.4	70.8
T 60-100	12	1.00	73,658	0	4,856	3,000	8,033	57,769	4,874	0	4,874	136	4,738	216	4,522	6.1	7.8	78.4
100+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
TOTAL	225	1.02	26,588	5	1,739	1,080	5,138	19,138	1,505	0	1,505	113	1,392	64	1,328	5.0	6.9	72.0

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE TWO RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	2,040	2.02	-105,916	2,737	2,989	44	12,255	145	11	0	11	2	10	0	9	-0.0	6.3	-0.1
NEG <10	1,528	2.03	-3,889	169	545	14	7,888	36	3	0	3	0	2	0	2	-0.1	6.2	-0.9
0- 2	1,743	2.05	918	254	141	7	5,675	184	15	0	15	2	13	1	13	1.4	6.9	20.0
2- 4	2,102	2.05	3,032	98	148	8	5,764	116	7	0	7	5	2	0	2	0.1	1.5	3.8
4- 6	2,725	2.04	5,073	92	157	7	5,759	935	48	0	48	45	3	0	3	0.1	0.3	18.4
6- 8	3,928	2.04	7,032	71	224	5	5,848	2,237	113	0	113	111	2	0	2	0.0	0.1	31.8
8- 10	5,155	2.05	9,045	70	266	7	5,903	3,740	197	0	197	179	18	1	17	0.2	0.5	41.3
10- 12	7,103	2.06	11,048	53	406	4	6,101	5,101	284	0	284	219	65	3	62	0.6	1.2	46.2
12- 14	8,697	2.05	13,013	69	710	25	6,343	6,512	380	0	380	239	140	6	134	1.0	2.1	50.0
14- 16	8,769	2.05	15,008	30	1,142	166	6,659	7,624	457	0	457	247	210	10	200	1.3	2.6	50.8
16- 18	8,674	2.05	16,988	44	1,316	403	6,860	8,921	554	0	554	260	294	13	281	1.7	3.1	52.5
18- 20	8,612	2.05	18,986	78	1,712	663	6,935	10,241	663	0	663	264	399	18	380	2.0	3.7	53.9
20- 22	8,427	2.05	21,005	49	1,973	934	7,042	11,600	775	0	775	272	503	23	480	2.3	4.1	55.2
22- 24	7,921	2.04	22,990	59	2,231	1,204	7,115	13,007	895	0	895	280	615	28	587	2.6	4.5	56.6
24- 26	7,465	2.04	25,000	81	2,555	1,499	6,945	14,583	1,030	0	1,030	287	743	34	709	2.8	4.9	58.3
26- 28	7,280	2.04	26,991	64	2,832	1,778	7,002	15,918	1,146	0	1,146	284	862	39	823	3.0	5.2	59.0
28- 30	7,196	2.04	28,986	82	3,047	2,053	7,074	17,325	1,269	0	1,269	285	984	45	939	3.2	5.4	59.8
30- 32	7,089	2.03	30,984	54	3,203	2,328	7,213	18,738	1,391	0	1,391	283	1,109	51	1,058	3.4	5.6	60.5
32- 34	7,081	2.03	32,998	54	3,474	2,582	7,103	20,266	1,526	0	1,526	285	1,242	57	1,185	3.6	5.8	61.4
34- 36	7,257	2.03	34,998	68	3,801	2,711	7,284	21,606	1,646	0	1,646	278	1,368	63	1,305	3.7	6.0	61.7
36- 38	7,462	2.03	37,008	80	3,808	2,797	7,264	23,542	1,816	0	1,816	278	1,538	70	1,467	4.0	6.2	63.6
38- 40	7,354	2.03	38,998	70	4,059	2,851	7,441	25,048	1,951	0	1,951	274	1,677	77	1,600	4.1	6.4	64.2
40- 45	18,003	2.02	42,478	106	4,112	2,907	7,593	28,257	2,236	0	2,236	272	1,964	90	1,874	4.4	6.6	66.5
45- 50	16,911	2.02	47,496	89	4,218	2,945	7,944	32,708	2,632	0	2,632	270	2,362	108	2,254	4.7	6.9	68.9
50- 55	16,980	2.02	52,495	96	4,871	2,963	8,537	36,447	2,967	0	2,967	274	2,693	123	2,569	4.9	7.0	69.4
55- 60	16,173	2.02	57,468	116	5,352	2,978	9,031	40,395	3,320	0	3,320	278	3,042	139	2,903	5.1	7.2	70.3
60- 70	27,343	2.02	64,767	145	5,833	2,984	10,023	46,212	3,840	0	3,840	281	3,559	163	3,397	5.2	7.3	71.4
70- 80	19,774	2.02	74,704	168	6,191	2,991	11,127	54,669	4,598	0	4,598	291	4,306	197	4,110	5.5	7.5	73.2
80- 90	13,809	2.01	84,708	200	6,416	2,993	12,248	63,337	5,376	0	5,376	299	5,078	232	4,845	5.7	7.7	74.8
90-100	9,569	2.01	94,718	263	6,532	2,993	13,435	72,089	6,162	0	6,162	305	5,858	268	5,590	5.9	7.8	76.1
100-125	13,524	2.01	110,901	304	7,105	2,993	15,105	86,125	7,425	0	7,425	326	7,099	324	6,775	6.1	7.9	77.7
125-150	6,201	2.01	136,125	411	8,119	2,993	17,170	108,345	9,425	0	9,425	352	9,072	415	8,658	6.4	8.0	79.6
150-200	5,782	2.01	171,233	688	8,747	2,995	20,020	140,232	12,294	0	12,294	399	11,894	544	11,351	6.6	8.1	81.9
200-300	4,111	2.01	240,998	1,349	10,040	2,997	24,219	205,392	18,158	1	18,159	498	17,661	807	16,854	7.0	8.2	85.2
300-500	2,228	2.01	378,295	1,608	11,581	2,994	31,948	333,442	29,682	2	29,684	695	28,989	1,325	27,665	7.3	8.3	88.1
500+	1,802	2.00	1,371,616	7,641	32,661	2,996	99,334	1,244,715	111,697	6	111,703	2,626	109,077	4,985	104,093	7.6	8.4	90.7
NEGATIVE	3,568	2.02	-62,223	1,637	1,943	31	10,384	98	8	0	8	1	6	0	6	-0.0	6.3	-0.2
S 0- 10	15,653	2.05	6,136	98	207	6	5,820	1,992	104	0	104	95	9	0	8	0.1	0.4	32.5
U 10- 20	41,855	2.05	15,150	55	1,081	260	6,597	7,772	474	0	474	247	227	10	217	1.4	2.8	51.3
B 20- 30	38,289	2.04	24,833	67	2,505	1,471	7,036	14,370	1,013	0	1,013	281	732	33	698	2.8	4.9	57.9
T 30- 40	36,243	2.03	35,048	65	3,674	2,657	7,263	21,880	1,670	0	1,670	280	1,390	64	1,327	3.8	6.1	62.4
O 40- 60	68,067	2.02	49,785	102	4,622	2,948	8,258	34,290	2,774	0	2,774	273	2,501	114	2,387	4.8	7.0	68.9
T 60-100	70,495	2.02	75,526	178	6,142	2,989	11,232	55,451	4,669	0	4,669	291	4,378	200	4,178	5.5	7.5	73.4
100+	33,648	2.01	227,034	997	9,597	2,994	23,069	192,513	16,999	1	17,000	512	16,488	753	15,734	6.9	8.2	84.8
TOTAL	307,818	2.03	61,989	220	4,402	2,195	9,964	46,848	3,933	0	3,933	289	3,644	167	3,478	5.6	7.4	75.6

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE THREE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	411	3.02	-92,806	2,007	1,289	76	11,969	454	39	0	39	12	28	1	26	-0.0	5.8	-0.5
NEG <10	220	3.04	-4,172	105	283	31	9,442	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	272	3.06	994	8	360	10	5,985	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	430	3.06	3,075	15	61	2	5,069	220	11	0	11	11	0	0	0	0.0	0.0	7.2
4- 6	599	3.04	5,080	9	92	5	4,711	1,595	80	0	80	80	0	0	0	0.0	0.0	31.4
6- 8	931	3.03	7,061	18	104	7	4,553	3,312	166	0	166	166	0	0	0	0.0	0.0	46.9
8- 10	1,028	3.04	9,021	5	94	8	4,250	5,100	277	0	277	277	0	0	0	0.0	0.0	56.5
10- 12	1,363	3.05	11,032	8	198	4	4,512	6,766	392	0	392	381	11	0	11	0.1	0.2	61.3
12- 14	1,680	3.04	13,020	25	264	6	4,578	8,505	512	0	512	425	87	4	83	0.6	1.0	65.3
14- 16	1,822	3.05	15,020	33	394	12	4,642	10,201	635	0	635	435	200	9	191	1.3	1.9	67.9
16- 18	1,939	3.04	17,009	6	371	62	4,809	11,958	783	0	783	446	337	15	321	1.9	2.7	70.3
18- 20	1,980	3.05	19,004	95	480	190	5,214	13,402	910	0	911	450	461	21	440	2.3	3.3	70.5
20- 22	2,202	3.04	21,022	12	519	432	5,134	15,155	1,060	0	1,060	458	601	27	574	2.7	3.8	72.1
22- 24	2,185	3.03	23,005	7	576	661	5,227	16,664	1,191	0	1,191	453	739	34	705	3.1	4.2	72.4
24- 26	2,278	3.03	25,000	21	569	911	5,516	18,108	1,318	0	1,318	442	876	40	836	3.3	4.6	72.4
26- 28	2,218	3.03	27,005	139	546	1,173	5,496	19,987	1,483	0	1,483	421	1,062	49	1,013	3.8	5.1	74.0
28- 30	2,446	3.04	29,015	10	514	1,439	5,669	21,458	1,614	0	1,614	418	1,196	55	1,141	3.9	5.3	74.0
30- 32	2,512	3.03	31,002	14	537	1,702	5,801	23,015	1,752	0	1,752	415	1,337	61	1,276	4.1	5.5	74.2
32- 34	2,596	3.03	33,001	10	629	1,972	6,026	24,429	1,879	0	1,879	419	1,460	67	1,393	4.2	5.7	74.0
34- 36	2,732	3.03	35,019	24	681	2,226	6,235	25,962	2,016	0	2,016	422	1,594	73	1,522	4.3	5.9	74.1
36- 38	2,837	3.03	37,006	60	758	2,436	6,395	27,515	2,155	0	2,155	419	1,736	79	1,657	4.5	6.0	74.4
38- 40	2,935	3.02	39,012	69	720	2,630	6,594	29,167	2,304	0	2,304	419	1,885	86	1,799	4.6	6.2	74.8
40- 45	7,372	3.03	42,523	17	797	2,749	7,192	31,867	2,546	0	2,546	423	2,124	97	2,027	4.8	6.4	74.9
45- 50	7,409	3.02	47,482	35	857	2,889	7,628	36,166	2,932	0	2,932	423	2,510	115	2,395	5.0	6.6	76.2
50- 55	7,129	3.02	52,489	24	1,001	2,937	8,311	40,304	3,305	0	3,305	425	2,880	132	2,748	5.2	6.8	76.8
55- 60	6,604	3.02	57,461	23	1,119	2,955	9,076	44,347	3,668	0	3,668	423	3,244	148	3,096	5.4	7.0	77.2
60- 70	11,476	3.02	64,774	27	1,252	2,975	10,081	50,524	4,222	0	4,222	421	3,801	174	3,627	5.6	7.2	78.0
70- 80	8,172	3.01	74,695	33	1,352	2,988	11,401	58,995	4,982	0	4,983	422	4,561	208	4,353	5.8	7.4	79.0
80- 90	5,674	3.01	84,680	51	1,374	2,992	12,572	67,807	5,775	0	5,775	423	5,352	245	5,107	6.0	7.5	80.1
90-100	4,033	3.01	94,637	116	1,486	2,996	13,647	76,629	6,569	0	6,569	440	6,129	280	5,849	6.2	7.6	81.0
100-125	5,403	3.01	110,480	129	1,729	2,996	15,408	90,541	7,821	0	7,821	455	7,366	337	7,029	6.4	7.8	82.0
125-150	2,422	3.01	136,008	129	1,913	2,996	17,294	113,945	9,927	0	9,927	499	9,428	431	8,997	6.6	7.9	83.8
150-200	2,186	3.01	170,754	621	1,993	2,998	20,127	146,257	12,835	0	12,835	546	12,289	562	11,728	6.9	8.0	85.7
200-300	1,480	3.01	241,316	442	2,881	2,997	24,665	211,216	18,681	0	18,681	593	18,088	827	17,262	7.2	8.2	87.5
300-500	699	3.01	375,474	1,019	5,118	2,997	28,657	339,736	30,249	0	30,249	837	29,411	1,344	28,067	7.5	8.3	90.5
500+	438	3.00	1,422,743	6,295	16,640	2,992	77,390	1,332,017	119,553	0	119,553	1,890	117,663	5,377	112,286	7.9	8.4	93.6
NEGATIVE	631	3.03	-61,904	1,344	938	60	11,088	296	26	0	26	8	18	1	17	-0.0	5.8	-0.5
S 0- 10	3,260	3.04	6,283	11	115	7	4,674	2,876	151	0	151	151	0	0	0	0.0	0.0	45.8
U 10- 20	8,784	3.05	15,356	36	353	61	4,776	10,453	668	0	669	430	238	11	227	1.5	2.2	68.1
B 20- 30	11,329	3.03	25,101	37	544	935	5,415	18,347	1,340	0	1,340	438	902	41	860	3.4	4.7	73.1
T 30- 40	13,612	3.03	35,168	37	669	2,212	6,226	26,140	2,032	0	2,032	419	1,613	74	1,540	4.4	5.9	74.3
O 40- 60	28,514	3.02	49,763	25	938	2,880	8,022	37,984	3,096	0	3,096	423	2,673	122	2,550	5.1	6.7	76.3
T 60-100	29,355	3.02	75,486	45	1,335	2,985	11,420	59,809	5,056	0	5,056	424	4,632	212	4,420	5.9	7.4	79.2
100+	12,628	3.01	201,328	514	2,650	2,996	20,555	175,672	15,483	0	15,483	566	14,916	682	14,235	7.1	8.1	87.3
TOTAL	108,113	3.02	65,271	98	1,098	2,302	9,562	52,928	4,453	0	4,453	431	4,022	184	3,838	5.9	7.3	81.1

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**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE FOUR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	438	4.02	-90,136	1,724	2,787	87	15,067	186	15	0	15	2	13	1	12	-0.0	6.6	-0.2
NEG <10	211	4.00	-4,199	34	186	17	7,756	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	200	4.08	1,112	23	124	1	5,534	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	340	4.03	3,045	13	45	6	4,916	214	11	0	11	11	0	0	0	0.0	0.0	7.0
4- 6	478	4.04	5,084	21	87	12	4,480	1,718	86	0	86	86	0	0	0	0.0	0.0	33.8
6- 8	720	4.03	7,022	8	84	6	4,869	3,304	166	0	166	166	0	0	0	0.0	0.0	47.1
8- 10	1,032	4.03	9,078	4	87	5	4,270	5,217	285	0	285	285	0	0	0	0.0	0.0	57.5
10- 12	1,301	4.02	10,986	30	112	7	4,417	6,859	398	0	398	398	0	0	0	0.0	0.0	62.4
12- 14	1,494	4.03	13,016	34	211	7	4,195	8,896	537	0	537	526	11	1	11	0.1	0.1	68.3
14- 16	1,746	4.04	15,006	4	221	8	4,530	10,484	655	0	655	586	69	3	66	0.4	0.6	69.9
16- 18	1,929	4.04	17,044	6	221	8	4,999	12,213	804	0	804	594	209	10	200	1.2	1.6	71.7
18- 20	2,097	4.04	18,999	25	241	29	4,859	14,018	958	0	958	608	350	16	334	1.8	2.4	73.8
20- 22	2,189	4.04	21,017	4	340	61	5,142	15,616	1,100	0	1,100	609	491	22	468	2.2	3.0	74.3
22- 24	2,306	4.04	23,002	16	244	120	5,276	17,477	1,260	0	1,260	625	634	29	605	2.6	3.5	76.0
24- 26	2,457	4.04	25,039	10	366	285	5,497	19,022	1,398	0	1,398	618	780	36	744	3.0	3.9	76.0
26- 28	2,525	4.04	27,000	12	337	520	5,409	20,788	1,552	0	1,552	627	926	42	883	3.3	4.2	77.0
28- 30	2,543	4.03	29,035	15	385	727	5,700	22,264	1,683	0	1,683	606	1,078	49	1,028	3.5	4.6	76.7
30- 32	2,725	4.04	31,008	42	337	958	6,201	23,609	1,804	0	1,804	584	1,220	56	1,165	3.8	4.9	76.1
32- 34	2,806	4.03	33,008	20	482	1,204	6,486	24,911	1,922	0	1,922	563	1,358	62	1,296	3.9	5.2	75.5
34- 36	3,090	4.04	35,013	9	453	1,455	6,628	26,517	2,065	0	2,065	559	1,507	69	1,438	4.1	5.4	75.7
36- 38	3,186	4.03	37,009	7	510	1,708	6,801	28,032	2,201	0	2,201	557	1,644	75	1,569	4.2	5.6	75.7
38- 40	3,402	4.03	39,003	34	531	1,937	7,071	29,516	2,334	0	2,334	557	1,778	81	1,696	4.3	5.7	75.7
40- 45	8,488	4.03	42,515	93	614	2,314	7,411	32,289	2,583	0	2,583	561	2,022	92	1,930	4.5	6.0	75.9
45- 50	8,726	4.03	47,510	9	679	2,650	8,254	35,957	2,913	0	2,913	565	2,349	107	2,241	4.7	6.2	75.7
50- 55	8,655	4.03	52,480	28	759	2,826	8,906	40,029	3,280	0	3,280	565	2,714	124	2,590	4.9	6.5	76.3
55- 60	8,153	4.03	57,473	36	789	2,913	9,604	44,232	3,657	0	3,657	567	3,090	141	2,949	5.1	6.7	77.0
60- 70	13,821	4.02	64,795	29	787	2,958	10,624	50,471	4,217	0	4,217	568	3,649	167	3,482	5.4	6.9	77.9
70- 80	10,379	4.02	74,712	51	833	2,980	11,971	59,019	4,984	0	4,984	561	4,423	202	4,221	5.6	7.2	79.0
80- 90	7,377	4.02	84,708	45	925	2,989	13,283	67,556	5,752	0	5,752	561	5,191	237	4,954	5.8	7.3	79.8
90-100	5,134	4.02	94,664	62	1,020	2,990	14,581	76,150	6,526	0	6,526	566	5,960	272	5,687	6.0	7.5	80.4
100-125	7,100	4.02	110,751	106	1,301	2,994	16,188	90,430	7,811	0	7,811	591	7,220	330	6,890	6.2	7.6	81.7
125-150	3,352	4.02	136,137	181	1,465	2,994	18,793	113,125	9,854	0	9,854	644	9,210	421	8,789	6.5	7.8	83.1
150-200	3,201	4.01	171,415	232	1,594	2,996	20,603	146,477	12,855	0	12,855	671	12,185	557	11,628	6.8	7.9	85.5
200-300	2,255	4.01	239,580	732	2,338	2,999	24,322	210,655	18,631	0	18,631	752	17,879	817	17,062	7.1	8.1	87.9
300-500	1,151	4.01	373,990	924	3,233	2,993	30,580	338,108	30,102	0	30,102	910	29,192	1,334	27,858	7.4	8.2	90.4
500+	760	4.00	1,215,748	5,207	13,965	2,993	54,917	1,149,266	103,106	0	103,106	1,965	101,142	4,622	96,519	7.9	8.4	94.5
NEGATIVE	649	4.01	-62,196	1,175	1,942	64	12,690	125	10	0	10	2	9	0	8	-0.0	6.6	-0.2
S 0- 10	2,770	4.04	6,539	10	84	6	4,632	3,125	165	0	165	165	0	0	0	0.0	0.0	47.8
U 10- 20	8,567	4.04	15,485	19	208	13	4,640	10,911	703	0	703	554	149	7	142	0.9	1.3	70.5
B 20- 30	12,020	4.04	25,173	12	336	356	5,415	19,162	1,410	0	1,410	617	793	36	757	3.0	3.9	76.1
T 30- 40	15,209	4.03	35,236	22	467	1,480	6,661	26,688	2,081	0	2,081	563	1,517	69	1,448	4.1	5.4	75.7
O 40- 60	34,022	4.03	49,916	41	709	2,674	8,533	38,061	3,102	0	3,102	565	2,538	116	2,422	4.9	6.4	76.3
T 60-100	36,711	4.02	75,777	43	860	2,975	12,093	59,912	5,065	0	5,065	564	4,501	206	4,295	5.7	7.2	79.1
100+	17,819	4.02	206,860	492	2,181	2,995	21,082	181,141	15,975	0	15,975	715	15,260	697	14,563	7.0	8.0	87.6
TOTAL	127,767	4.03	71,341	103	853	2,196	10,465	58,392	4,941	0	4,941	578	4,362	199	4,163	5.8	7.1	81.8

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE FIVE RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD./1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	176	5.02	-88,576	3,321	2,595	50	16,548	599	52	0	52	4	48	2	46	-0.1	7.7	-0.7
NEG <10	111	5.04	-4,738	11	592	94	10,246	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	99	5.07	1,071	31	46	4	5,641	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	157	5.09	2,985	33	244	5	5,561	175	9	0	9	9	0	0	0	0.0	0.0	5.9
4- 6	227	5.05	5,050	3	146	20	4,340	1,761	88	0	88	88	0	0	0	0.0	0.0	34.9
6- 8	329	5.08	7,035	9	52	1	4,909	3,294	165	0	165	165	0	0	0	0.0	0.0	46.8
8- 10	493	5.04	9,070	1	61	13	4,521	5,113	279	0	279	279	0	0	0	0.0	0.0	56.4
10- 12	581	5.05	11,018	8	126	9	4,467	6,988	407	0	407	407	0	0	0	0.0	0.0	63.4
12- 14	693	5.05	13,036	15	74	12	4,552	8,761	529	0	529	529	0	0	0	0.0	0.0	67.2
14- 16	821	5.04	15,002	11	181	12	4,437	10,669	668	0	668	653	15	1	14	0.1	0.1	71.1
16- 18	934	5.05	17,020	8	169	10	4,464	12,510	825	0	825	707	118	5	112	0.7	0.9	73.5
18- 20	1,011	5.05	19,047	1	169	10	4,398	14,509	997	0	997	729	268	12	256	1.3	1.8	76.2
20- 22	1,041	5.03	21,018	30	198	15	4,667	16,214	1,148	0	1,148	727	421	19	401	1.9	2.5	77.1
22- 24	1,094	5.05	23,015	4	194	40	5,476	17,635	1,274	0	1,274	727	547	25	522	2.3	3.0	76.6
24- 26	1,143	5.05	25,011	22	276	71	5,254	19,597	1,448	0	1,448	745	704	32	671	2.7	3.4	78.4
26- 28	1,251	5.04	27,002	10	393	113	5,295	21,266	1,597	0	1,597	747	850	39	811	3.0	3.8	78.8
28- 30	1,314	5.03	29,020	19	243	188	5,935	22,692	1,723	0	1,723	728	994	45	949	3.3	4.2	78.2
30- 32	1,293	5.04	30,969	5	387	378	6,207	24,038	1,844	1	1,844	746	1,099	50	1,048	3.4	4.4	77.6
32- 34	1,347	5.03	32,992	3	448	602	6,535	25,480	1,973	0	1,973	723	1,250	57	1,193	3.6	4.7	77.2
34- 36	1,349	5.06	34,997	6	370	803	6,655	27,200	2,126	0	2,126	735	1,391	64	1,327	3.8	4.9	77.7
36- 38	1,436	5.05	36,976	4	526	1,029	7,062	28,417	2,237	0	2,237	707	1,530	70	1,460	3.9	5.1	76.9
38- 40	1,514	5.04	38,989	16	520	1,266	7,000	30,233	2,399	0	2,399	691	1,708	78	1,630	4.2	5.4	77.5
40- 45	3,796	5.04	42,522	7	490	1,649	7,668	32,735	2,623	0	2,623	693	1,930	88	1,842	4.3	5.6	77.0
45- 50	3,406	5.04	47,509	17	677	2,145	8,656	36,074	2,924	0	2,924	694	2,230	102	2,128	4.5	5.9	75.9
50- 55	3,295	5.04	52,458	10	725	2,500	9,542	39,726	3,252	0	3,252	697	2,555	117	2,438	4.6	6.1	75.7
55- 60	2,943	5.04	57,476	13	709	2,739	10,230	43,825	3,620	0	3,620	699	2,921	134	2,788	4.9	6.4	76.2
60- 70	5,107	5.04	64,762	19	857	2,884	11,188	49,874	4,163	0	4,163	700	3,463	158	3,305	5.1	6.6	77.0
70- 80	3,516	5.03	74,707	35	875	2,955	12,796	58,147	4,906	0	4,906	700	4,206	192	4,014	5.4	6.9	77.8
80- 90	2,451	5.04	84,680	70	1,010	2,977	14,113	66,650	5,671	0	5,671	702	4,969	227	4,742	5.6	7.1	78.7
90-100	1,751	5.03	94,783	41	1,138	2,989	15,602	75,139	6,435	0	6,435	708	5,727	262	5,465	5.8	7.3	79.3
100-125	2,281	5.03	110,987	125	1,129	2,993	17,522	89,468	7,724	0	7,724	748	6,976	319	6,657	6.0	7.4	80.6
125-150	1,145	5.03	136,253	128	1,408	2,996	20,742	111,399	9,698	0	9,698	808	8,890	406	8,484	6.2	7.6	81.8
150-200	1,215	5.02	171,974	205	1,543	2,998	22,850	144,843	12,708	0	12,708	839	11,870	542	11,327	6.6	7.8	84.2
200-300	924	5.02	239,982	456	2,365	3,000	28,026	207,047	18,306	0	18,306	886	17,420	796	16,624	6.9	8.0	86.3
300-500	495	5.02	372,163	608	4,087	2,997	33,012	332,741	29,619	0	29,619	920	28,699	1,312	27,387	7.4	8.2	89.4
500+	361	5.01	1,201,920	4,825	12,889	2,999	78,033	1,112,824	99,826	32	99,858	3,507	96,351	4,403	91,948	7.7	8.3	92.6
NEGATIVE	287	5.03	-56,151	2,041	1,820	67	14,111	367	32	0	32	2	30	1	28	-0.1	7.7	-0.7
S 0- 10	1,305	5.06	6,519	9	94	9	4,797	3,089	163	0	163	163	0	0	0	0.0	0.0	47.4
U 10- 20	4,040	5.05	15,571	8	149	11	4,457	11,199	725	0	725	628	97	4	93	0.6	0.8	71.9
B 20- 30	5,843	5.04	25,254	17	264	91	5,353	19,680	1,456	0	1,456	735	721	33	688	2.7	3.5	77.9
T 30- 40	6,939	5.04	35,138	7	453	833	6,708	27,191	2,126	0	2,126	719	1,407	64	1,343	3.8	4.9	77.4
O 40- 60	13,440	5.04	49,497	11	643	2,222	8,939	37,723	3,072	0	3,072	696	2,376	109	2,268	4.6	6.0	76.2
T 60-100	12,825	5.03	75,394	36	930	2,935	12,790	58,798	4,965	0	4,965	701	4,264	195	4,069	5.4	6.9	78.0
100+	6,421	5.03	227,064	490	2,324	2,996	25,212	197,066	17,408	2	17,410	964	16,446	752	15,694	6.9	8.0	86.8
TOTAL	51,100	5.04	69,214	89	811	1,823	10,806	56,350	4,758	0	4,759	716	4,043	185	3,858	5.6	6.8	81.4

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE SIX RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DJE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	67	6.04	-384,307	0	1,855	142	31,915	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	34	6.00	-3,714	354	353	11	13,743	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	33	6.09	1,064	58	18	4	6,330	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	56	6.04	3,004	0	52	0	4,500	180	9	0	9	9	0	0	0	0.0	0.0	6.0
4- 6	80	6.03	5,057	20	101	1	4,560	1,740	87	0	87	87	0	0	0	0.0	0.0	34.4
6- 8	103	6.05	7,175	0	12	0	4,051	3,747	189	0	189	189	0	0	0	0.0	0.0	52.2
8- 10	190	6.05	9,097	0	20	1	4,102	5,277	289	0	289	289	0	0	0	0.0	0.0	58.0
10- 12	196	6.07	11,085	4	17	10	4,351	7,141	417	0	417	417	0	0	0	0.0	0.0	64.4
12- 14	251	6.04	13,027	0	72	6	4,231	9,011	545	0	545	545	0	0	0	0.0	0.0	69.2
14- 16	303	6.05	15,107	4	69	7	4,186	10,926	687	0	687	685	2	0	2	0.0	0.0	72.3
16- 18	332	6.04	17,024	0	129	8	4,596	12,421	818	0	818	780	39	2	37	0.2	0.3	73.0
18- 20	380	6.06	18,992	6	74	1	7,242	14,579	1,002	0	1,002	835	167	8	159	0.8	1.1	76.8
20- 22	387	6.04	21,018	0	155	6	4,730	16,226	1,148	0	1,148	836	312	14	298	1.4	1.8	77.2
22- 24	399	6.04	22,987	19	315	16	4,978	17,802	1,290	0	1,290	822	468	21	447	1.9	2.5	77.4
24- 26	463	6.03	25,053	2	244	26	5,358	19,491	1,440	0	1,440	847	593	27	566	2.3	2.9	77.8
26- 28	442	6.06	26,984	8	279	43	5,656	21,176	1,590	0	1,590	848	742	34	708	2.6	3.3	78.5
28- 30	464	6.07	28,986	2	278	86	5,914	22,883	1,742	0	1,742	841	901	41	860	3.0	3.8	78.9
30- 32	488	6.06	31,011	69	403	143	6,284	24,359	1,874	0	1,874	841	1,033	47	986	3.2	4.0	78.5
32- 34	516	6.07	33,017	68	466	203	6,446	25,995	2,021	0	2,021	868	1,152	53	1,100	3.3	4.2	78.7
34- 36	489	6.06	35,023	6	431	322	6,613	27,678	2,170	0	2,170	854	1,316	60	1,256	3.6	4.5	79.0
36- 38	517	6.07	36,983	8	543	459	7,312	28,698	2,262	0	2,262	866	1,396	64	1,332	3.6	4.6	77.6
38- 40	460	6.05	38,968	0	628	639	7,508	30,206	2,397	0	2,397	859	1,538	70	1,468	3.8	4.9	77.5
40- 45	1,141	6.06	42,451	5	473	1,035	7,706	33,242	2,668	0	2,668	841	1,827	83	1,743	4.1	5.2	78.3
45- 50	1,121	6.05	47,511	5	728	1,525	8,636	36,648	2,976	0	2,976	829	2,146	98	2,048	4.3	5.6	77.1
50- 55	985	6.05	52,478	3	657	2,018	9,456	40,361	3,309	0	3,309	827	2,483	113	2,369	4.5	5.9	76.9
55- 60	837	6.04	57,451	12	922	2,356	10,760	43,439	3,586	0	3,586	830	2,756	126	2,630	4.6	6.1	75.6
60- 70	1,266	6.04	64,706	23	959	2,665	12,104	49,007	4,086	0	4,086	829	3,256	149	3,107	4.8	6.3	75.7
70- 80	971	6.04	74,766	27	978	2,868	13,629	57,348	4,834	0	4,834	831	4,003	183	3,820	5.1	6.7	76.7
80- 90	649	6.04	84,538	14	880	2,939	15,477	65,257	5,545	0	5,545	849	4,696	215	4,482	5.3	6.9	77.2
90-100	409	6.07	94,860	57	1,242	2,993	17,007	73,676	6,303	0	6,303	832	5,471	250	5,221	5.5	7.1	77.7
100-125	534	6.05	110,908	96	1,403	2,987	19,771	86,844	7,488	0	7,488	948	6,540	299	6,241	5.6	7.2	78.3
125-150	324	6.06	136,382	69	2,248	2,991	22,271	109,029	9,486	0	9,486	1,070	8,416	385	8,031	5.9	7.4	79.9
150-200	303	6.01	170,441	176	1,362	3,000	24,444	141,811	12,435	0	12,435	969	11,466	524	10,942	6.4	7.7	83.2
200-300	251	6.02	241,319	463	2,531	2,971	31,140	205,140	18,135	0	18,135	1,135	17,000	777	16,223	6.7	7.9	85.0
300-500	131	6.03	362,432	577	4,408	2,966	43,175	312,647	27,813	0	27,813	1,098	26,715	1,221	25,494	7.0	8.2	86.3
500+	115	6.01	1,237,088	7,590	16,859	2,999	105,220	1,119,598	100,436	0	100,436	5,612	94,824	4,333	90,491	7.3	8.1	90.5
NEGATIVE	101	6.03	-256,186	119	1,349	98	25,797	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	462	6.05	6,657	8	36	1	4,378	3,329	177	0	177	177	0	0	0	0.0	0.0	50.0
U 10- 20	1,462	6.05	15,656	3	77	6	5,103	11,379	738	0	738	686	52	2	50	0.3	0.4	72.7
B 20- 30	2,155	6.05	25,189	6	256	37	5,356	19,668	1,456	0	1,456	839	616	28	588	2.3	3.0	78.1
T 30- 40	2,470	6.06	34,956	31	493	349	6,826	27,355	2,142	0	2,142	858	1,284	59	1,225	3.5	4.5	78.3
O 40- 60	4,084	6.05	49,332	6	679	1,677	9,009	37,984	3,095	0	3,095	832	2,263	103	2,160	4.4	5.7	77.0
T 60-100	3,295	6.04	75,320	27	984	2,820	13,826	57,728	4,869	0	4,869	834	4,035	184	3,851	5.1	6.7	76.6
100+	1,658	6.03	244,494	719	3,041	2,987	30,611	208,606	18,447	0	18,447	1,339	17,108	782	16,326	6.7	7.8	85.3
TOTAL	15,687	6.05	63,475	90	835	1,406	11,066	52,230	4,389	0	4,389	853	3,537	162	3,375	5.3	6.5	82.3

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE SEVEN RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	25	7.04	-146,528	133	160	0	25,083	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	12	7.00	-4,158	13	515	0	8,462	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	10	7.10	803	317	40	0	6,950	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	29	7.07	3,084	0	67	0	4,957	224	11	0	11	11	0	0	0	0.0	0.0	7.3
4- 6	24	7.04	5,085	0	38	0	4,261	1,737	87	0	87	87	0	0	0	0.0	0.0	34.2
6- 8	42	7.02	6,925	0	24	0	5,256	3,360	168	0	168	168	0	0	0	0.0	0.0	48.5
8- 10	61	7.02	9,066	0	56	0	5,309	5,064	277	0	277	277	0	0	0	0.0	0.0	55.9
10- 12	64	7.06	11,043	0	13	0	3,896	7,399	432	0	432	432	0	0	0	0.0	0.0	67.0
12- 14	75	7.01	13,095	0	191	3	3,516	9,443	572	0	572	572	0	0	0	0.0	0.0	72.1
14- 16	91	7.08	15,036	0	44	0	4,023	11,006	690	0	690	690	0	0	0	0.0	0.0	73.2
16- 18	123	7.00	17,083	34	164	0	4,843	12,533	830	0	830	823	7	0	7	0.0	0.1	73.4
18- 20	123	7.10	18,981	0	381	2	4,846	14,101	973	0	973	897	75	3	72	0.4	0.5	74.3
20- 22	137	7.10	21,080	0	120	12	4,830	16,321	1,158	0	1,158	925	233	11	222	1.1	1.4	77.4
22- 24	171	7.08	23,119	18	201	6	4,525	18,424	1,339	0	1,339	972	367	17	351	1.5	1.9	79.7
24- 26	148	7.06	25,041	0	74	3	4,320	20,644	1,534	0	1,534	1,008	526	24	502	2.0	2.4	82.4
26- 28	153	7.08	27,051	0	549	19	5,491	21,106	1,586	0	1,586	962	624	29	596	2.2	2.8	78.0
28- 30	158	7.04	29,012	17	75	70	4,846	24,039	1,840	0	1,840	1,000	840	38	801	2.8	3.3	82.9
30- 32	165	7.04	31,006	21	207	110	5,933	24,778	1,907	0	1,907	969	938	43	895	2.9	3.6	79.9
32- 34	163	7.10	32,998	0	620	118	6,071	26,219	2,041	0	2,041	980	1,060	48	1,012	3.1	3.9	79.5
34- 36	135	7.04	34,972	6	450	114	6,203	28,232	2,219	0	2,219	1,031	1,188	54	1,134	3.2	4.0	80.7
36- 38	141	7.04	37,035	0	662	203	6,916	29,276	2,314	0	2,314	1,010	1,304	60	1,245	3.4	4.3	79.0
38- 40	159	7.11	38,976	0	555	431	7,505	30,646	2,439	0	2,439	1,032	1,407	64	1,343	3.4	4.4	78.6
40- 45	357	7.06	42,408	1	583	518	8,170	33,178	2,664	0	2,664	998	1,666	76	1,590	3.7	4.8	78.2
45- 50	282	7.07	47,535	5	937	905	9,156	36,560	2,970	0	2,970	982	1,988	91	1,897	4.0	5.2	76.9
50- 55	287	7.06	52,340	10	723	1,356	10,257	40,014	3,278	0	3,278	968	2,310	106	2,204	4.2	5.5	76.5
55- 60	245	7.09	57,512	15	1,099	1,824	10,966	43,663	3,606	0	3,606	966	2,640	121	2,520	4.4	5.8	75.9
60- 70	366	7.05	64,380	30	1,122	2,275	11,866	49,180	4,101	0	4,101	962	3,139	143	2,995	4.7	6.1	76.4
70- 80	228	7.08	74,252	33	1,439	2,704	14,391	55,752	4,691	0	4,691	960	3,731	170	3,560	4.8	6.4	75.1
80- 90	128	7.08	84,530	3	1,424	2,921	15,731	64,457	5,474	1	5,475	1,037	4,438	203	4,235	5.0	6.6	76.3
90-100	88	7.02	94,064	0	1,073	3,000	18,525	71,465	6,104	0	6,104	1,020	5,084	232	4,852	5.2	6.8	76.0
100-125	146	7.05	110,198	10	1,274	2,986	21,661	84,287	7,258	0	7,258	1,039	6,219	284	5,935	5.4	7.0	76.5
125-150	63	7.02	136,549	79	1,714	3,000	22,892	109,022	9,484	0	9,484	1,325	8,159	373	7,786	5.7	7.1	79.8
150-200	77	7.05	169,212	136	768	3,000	28,023	137,557	12,052	0	12,052	1,241	10,811	494	10,317	6.1	7.5	81.3
200-300	68	7.03	237,555	149	2,366	3,000	29,920	202,418	17,890	0	17,890	1,209	16,680	762	15,918	6.7	7.9	85.2
300-500	24	7.08	366,571	13	2,244	2,998	41,126	320,216	28,491	0	28,491	1,216	27,275	1,247	26,028	7.1	8.1	87.4
500+	23	7.04	1,075,082	655	5,774	3,000	58,700	1,008,263	90,416	0	90,416	3,239	87,177	3,984	83,193	7.7	8.3	93.8
NEGATIVE	37	7.03	-100,354	94	275	0	19,692	0	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	166	7.04	6,406	19	46	0	5,181	3,001	159	0	159	159	0	0	0	0.0	0.0	46.8
U 10- 20	476	7.05	15,741	9	181	1	4,351	11,469	746	0	746	725	21	1	20	0.1	0.2	72.9
B 20- 30	767	7.07	25,124	7	205	22	4,799	20,169	1,497	0	1,497	974	522	24	499	2.0	2.5	80.3
T 30- 40	763	7.07	34,908	6	495	196	6,520	27,751	2,177	0	2,177	1,003	1,174	54	1,120	3.2	4.0	79.5
O 40- 60	1,171	7.07	49,237	7	811	1,090	9,504	37,862	3,085	0	3,085	980	2,105	96	2,009	4.1	5.3	76.9
T 60-100	810	7.06	73,568	24	1,254	2,577	13,911	55,865	4,701	0	4,702	980	3,722	170	3,552	4.8	6.4	75.9
100+	401	7.04	217,953	106	1,747	2,995	27,766	185,551	16,372	0	16,372	1,288	15,083	689	14,394	6.6	7.8	85.1
TOTAL	4,591	7.06	55,629	20	720	1,031	9,986	45,000	3,741	0	3,741	946	2,796	128	2,668	4.8	5.9	80.9

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE RANGE 8+ RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	13	8.77	-57,259	0	10	0	9,544	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	8	8.88	-4,207	116	0	0	8,285	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	4	9.00	963	0	0	0	5,964	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	7	8.57	3,189	0	0	0	3,000	400	20	0	20	20	0	0	0	0.0	0.0	12.5
4- 6	12	8.75	5,242	0	0	96	3,719	1,934	97	0	97	97	0	0	0	0.0	0.0	36.9
6- 8	22	8.73	7,083	0	4	1	5,238	3,520	176	0	176	176	0	0	0	0.0	0.0	49.7
8- 10	36	8.72	8,978	0	188	0	3,760	5,223	285	0	285	285	0	0	0	0.0	0.0	58.2
10- 12	42	8.43	11,194	0	36	0	3,858	7,408	435	0	435	435	0	0	0	0.0	0.0	66.2
12- 14	53	8.58	13,110	0	11	0	3,854	9,365	568	0	568	568	0	0	0	0.0	0.0	71.4
14- 16	57	8.72	14,934	0	23	2	4,336	10,714	669	0	669	669	0	0	0	0.0	0.0	71.7
16- 18	68	8.43	17,000	0	15	2	3,883	13,100	867	0	867	867	0	0	0	0.0	0.0	77.1
18- 20	92	8.57	19,139	0	210	0	3,992	15,023	1,038	0	1,038	1,030	8	0	8	0.0	0.1	78.5
20- 22	99	8.65	21,046	0	315	21	4,544	16,249	1,155	0	1,155	1,062	93	4	89	0.4	0.5	77.2
22- 24	75	8.60	22,963	0	138	10	4,979	17,835	1,292	0	1,292	1,096	196	9	187	0.8	1.0	77.7
24- 26	86	8.43	25,065	0	64	0	5,466	19,535	1,438	0	1,438	1,108	330	15	315	1.3	1.6	77.9
26- 28	79	8.89	27,010	0	417	3	4,484	22,144	1,673	0	1,673	1,157	516	24	492	1.8	2.2	82.0
28- 30	85	8.72	29,122	0	138	7	4,986	23,992	1,837	0	1,837	1,166	671	31	640	2.2	2.7	82.4
30- 32	116	8.71	30,993	12	479	56	6,279	24,190	1,858	0	1,858	1,134	724	33	691	2.2	2.9	78.1
32- 34	94	8.76	33,037	11	404	57	5,885	26,702	2,085	0	2,085	1,180	905	41	863	2.6	3.2	80.8
34- 36	94	8.93	35,002	0	337	74	5,982	28,609	2,251	0	2,251	1,208	1,043	48	995	2.8	3.5	81.7
36- 38	94	8.74	36,876	0	823	101	6,203	29,854	2,373	0	2,373	1,276	1,097	50	1,047	2.8	3.5	81.0
38- 40	85	8.69	39,030	6	1,128	177	7,648	30,166	2,399	0	2,399	1,190	1,209	55	1,153	3.0	3.8	77.3
40- 45	225	8.70	42,542	0	372	211	8,205	33,754	2,714	0	2,714	1,249	1,464	67	1,397	3.3	4.1	79.3
45- 50	169	8.71	47,409	28	511	510	8,871	37,544	3,055	0	3,055	1,251	1,804	82	1,722	3.6	4.6	79.2
50- 55	131	8.75	52,278	0	568	731	10,829	40,150	3,290	0	3,290	1,234	2,056	94	1,962	3.8	4.9	76.8
55- 60	123	8.67	57,397	4	1,091	1,213	11,252	43,882	3,627	0	3,627	1,167	2,460	112	2,348	4.1	5.4	76.5
60- 70	174	8.83	64,658	0	926	1,563	12,707	49,474	4,129	0	4,129	1,219	2,910	133	2,777	4.3	5.6	76.5
70- 80	120	8.68	74,535	34	1,745	2,113	14,953	55,758	4,691	0	4,691	1,177	3,514	161	3,353	4.5	6.0	74.8
80- 90	96	8.77	84,824	57	1,442	2,478	17,284	63,676	5,403	0	5,403	1,217	4,186	191	3,995	4.7	6.3	75.1
90-100	41	9.00	94,860	15	3,539	2,835	18,367	70,265	6,004	0	6,004	1,199	4,805	220	4,585	4.8	6.5	74.1
100-125	54	8.72	110,446	9	1,002	3,000	22,161	84,293	7,258	0	7,258	1,206	6,052	277	5,776	5.2	6.9	76.3
125-150	38	8.63	136,190	29	974	3,000	25,908	106,337	9,242	0	9,242	1,299	7,943	363	7,580	5.6	7.1	78.1
150-200	35	8.31	171,677	297	6,440	3,000	27,991	134,543	11,785	0	11,785	1,545	10,240	468	9,772	5.7	7.3	78.4
200-300	28	8.64	238,707	1,404	1,533	3,000	36,775	198,803	17,564	0	17,564	1,614	15,950	729	15,221	6.4	7.7	83.3
300-500	5	8.60	385,790	0	1,039	3,000	73,190	308,561	27,443	0	27,443	2,135	25,308	1,156	24,151	6.3	7.8	80.0
500+	3	8.67	7,565,137	4,586	1,250	3,000	229,490	7,335,986	659,911	0	659,911	11,744	648,167	29,621	618,546	8.2	8.4	97.0
NEGATIVE	21	8.81	-37,049	44	6	0	9,064	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	81	8.73	7,014	0	85	14	4,199	3,599	191	0	191	191	0	0	0	0.0	0.0	51.3
U 10- 20	312	8.55	15,811	0	76	1	3,989	11,830	772	0	772	770	2	0	2	0.0	0.0	74.8
B 20- 30	424	8.65	24,931	0	216	9	4,886	19,847	1,470	0	1,470	1,116	354	16	338	1.4	1.7	79.6
T 30- 40	483	8.76	34,730	6	618	90	6,371	27,693	2,174	0	2,174	1,195	979	45	934	2.7	3.4	79.7
O 40- 60	648	8.71	48,599	8	584	584	9,488	37,958	3,093	0	3,093	1,231	1,862	85	1,776	3.7	4.7	78.1
T 60-100	431	8.79	74,773	24	1,517	2,041	14,890	56,365	4,748	0	4,748	1,205	3,543	162	3,381	4.5	6.0	75.4
100+	163	8.60	297,277	399	2,260	3,000	32,178	260,239	23,094	0	23,094	1,593	21,501	983	20,519	6.9	7.9	87.5
TOTAL	2,563	8.70	56,279	33	711	701	9,651	45,682	3,802	0	3,802	1,125	2,677	122	2,555	4.5	5.6	81.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	230	529	-17,079	272	113	8	2,139	0	0	0	0	0	0	0	0
NEG <10	278	647	-969	5	61	8	1,695	0	0	0	0	0	0	0	0
0- 2	1,975	4,948	2,426	26	26	4	5,973	8	0	0	0	0	0	0	0
2- 4	4,099	10,207	12,548	29	95	3	11,668	2,009	101	0	101	100	1	0	1
4- 6	5,914	14,936	29,898	42	138	7	16,932	13,714	686	0	686	685	1	0	1
6- 8	7,948	19,917	55,882	50	244	15	22,788	33,411	1,694	0	1,694	1,676	18	1	17
8- 10	9,319	24,292	84,188	111	687	32	27,352	56,934	3,157	0	3,157	3,024	133	6	127
10- 12	9,887	26,219	108,747	24	716	121	29,391	79,063	4,648	0	4,648	4,038	610	28	582
12- 14	10,682	28,534	138,879	59	902	497	32,420	105,730	6,436	0	6,436	4,980	1,456	66	1,390
14- 16	10,150	27,436	152,171	18	1,213	1,221	31,523	118,657	7,510	0	7,510	5,055	2,455	112	2,343
16- 18	9,687	25,787	164,426	37	1,678	2,506	31,134	129,703	8,628	0	8,628	4,985	3,643	166	3,476
18- 20	8,978	23,928	170,415	82	1,626	3,732	29,843	135,583	9,359	0	9,359	4,782	4,577	209	4,368
20- 22	7,842	20,683	164,563	38	1,705	4,916	27,479	130,883	9,287	0	9,287	4,009	5,277	241	5,036
22- 24	6,822	17,838	156,670	23	1,703	5,842	25,408	124,053	8,988	0	8,988	3,205	5,783	264	5,518
24- 26	5,899	15,264	147,356	29	1,718	6,616	23,137	116,080	8,559	0	8,559	2,619	5,940	271	5,668
26- 28	5,347	13,652	144,260	77	1,921	7,521	22,489	112,549	8,416	0	8,416	2,174	6,242	285	5,957
28- 30	4,777	12,052	138,396	82	1,832	7,887	22,003	106,879	8,086	0	8,086	1,814	6,272	287	5,985
30- 32	4,148	10,201	128,557	40	1,727	8,041	20,458	98,484	7,531	0	7,531	1,519	6,012	275	5,737
32- 34	3,766	9,343	124,228	70	2,081	8,046	19,563	94,700	7,315	0	7,315	1,354	5,961	272	5,688
34- 36	3,258	7,895	113,968	50	1,626	7,620	18,018	86,823	6,765	0	6,765	1,138	5,627	257	5,370
36- 38	2,949	7,204	109,074	74	1,568	7,240	16,845	83,533	6,567	0	6,567	1,036	5,531	253	5,278
38- 40	2,551	6,090	99,455	47	1,628	6,570	15,504	75,862	6,006	0	6,006	878	5,128	234	4,894
40- 45	5,089	11,964	215,524	104	4,250	13,920	34,331	163,282	13,057	0	13,057	1,708	11,349	519	10,830
45- 50	3,909	9,193	185,032	74	3,824	11,137	29,864	140,366	11,374	0	11,374	1,298	10,076	460	9,615
50- 55	2,493	5,875	130,465	69	2,599	7,236	21,315	99,442	8,146	0	8,146	846	7,300	334	6,967
55- 60	1,780	4,195	102,093	104	2,060	5,245	16,563	78,439	6,484	0	6,484	617	5,867	268	5,599
60- 70	2,069	4,846	133,213	152	2,951	6,128	21,370	103,016	8,601	0	8,601	697	7,904	361	7,543
70- 80	1,015	2,434	75,698	114	1,447	3,026	11,460	59,878	5,057	1	5,057	347	4,710	215	4,495
80- 90	627	1,481	53,176	59	983	1,871	7,808	42,573	3,626	0	3,626	226	3,400	155	3,245
90-100	405	927	38,318	21	672	1,214	5,544	30,923	2,651	0	2,651	146	2,505	114	2,391
100-125	569	1,356	62,985	147	1,144	1,698	8,724	51,566	4,454	0	4,454	216	4,238	194	4,045
125-150	264	655	35,885	35	481	792	4,360	30,288	2,639	0	2,639	123	2,517	115	2,402
150-200	283	676	48,289	232	1,204	847	5,844	40,643	3,566	0	3,566	117	3,449	158	3,291
200-300	213	486	50,594	231	1,779	639	4,966	43,525	3,848	0	3,848	111	3,737	171	3,567
300-500	95	213	36,481	30	351	285	2,881	32,995	2,938	0	2,938	41	2,897	132	2,764
500+	77	176	108,972	812	926	231	6,093	102,534	9,203	0	9,203	134	9,069	414	8,655
NEGATI VE	508	1,176	-18,048	277	175	16	3,834	0	0	0	0	0	0	0	0
S 0- 10	29,255	74,300	184,942	258	1,190	62	84,713	106,077	5,637	0	5,637	5,485	153	7	146
U 10- 20	49,384	131,904	734,637	220	6,135	8,077	154,310	568,736	36,581	0	36,581	23,839	12,742	582	12,160
B 20- 30	30,687	79,489	751,245	250	8,879	32,781	120,515	590,444	43,336	0	43,336	13,822	29,514	1,349	28,165
T 30- 40	16,672	40,733	575,282	281	8,629	37,517	90,388	439,401	34,184	0	34,184	5,925	28,259	1,291	26,967
O 40- 60	13,271	31,227	633,113	352	12,732	37,538	102,072	481,529	39,061	0	39,061	4,470	34,592	1,581	33,011
T 60-100	4,116	9,688	300,404	347	6,053	12,240	46,183	236,391	19,935	1	19,935	1,416	18,519	846	17,673
100+	1,501	3,562	343,206	1,486	5,885	4,492	32,868	301,550	26,649	0	26,649	742	25,907	1,184	24,723
TOTAL	145,394	372,079	3,504,782	3,470	49,678	132,722	634,883	2,724,128	205,383	1	205,384	55,698	149,685	6,840	142,845

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	30	1.00	-49,398	2,611	742	10	9,967	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	40	1.03	-3,047	0	213	0	5,480	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	141	1.04	1,115	12	42	6	3,262	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	269	1.00	3,091	0	38	3	3,058	424	21	0	21	21	0	0	0	0.0	0.0	13.7
4- 6	326	1.01	5,076	13	67	6	3,265	2,109	105	0	105	103	2	0	2	0.0	0.1	41.5
6- 8	476	1.01	7,034	4	73	0	3,492	3,632	184	0	184	148	35	2	34	0.5	0.9	51.6
8- 10	575	1.02	9,028	23	312	27	3,816	5,127	280	0	280	169	111	5	106	1.2	2.1	56.8
10- 12	475	1.01	10,946	14	375	191	3,956	6,607	380	0	380	171	209	10	199	1.8	3.0	60.4
12- 14	505	1.01	12,930	44	477	448	3,781	8,386	501	0	501	183	318	14	303	2.3	3.6	64.9
14- 16	487	1.01	14,980	8	517	692	4,397	9,550	586	0	586	181	405	19	387	2.6	4.0	63.8
16- 18	506	1.01	16,987	42	741	1,003	4,300	11,451	738	0	738	174	565	26	539	3.2	4.7	67.4
18- 20	472	1.00	18,977	30	587	1,249	4,206	13,048	872	0	872	174	699	32	667	3.5	5.1	68.8
20- 22	448	1.00	20,975	20	710	1,516	4,654	14,312	988	0	988	156	831	38	793	3.8	5.5	68.2
22- 24	398	1.01	23,020	20	576	1,813	4,309	16,437	1,166	0	1,166	157	1,008	46	962	4.2	5.9	71.4
24- 26	409	1.01	24,958	7	760	2,089	4,839	17,364	1,249	0	1,249	148	1,101	50	1,051	4.2	6.1	69.6
26- 28	383	1.00	26,994	23	721	2,415	4,694	19,227	1,414	0	1,414	143	1,271	58	1,213	4.5	6.3	71.2
28- 30	393	1.01	29,037	40	865	2,615	4,955	20,702	1,545	0	1,545	145	1,400	64	1,336	4.6	6.5	71.3
30- 32	391	1.00	31,029	51	948	2,745	5,185	22,287	1,688	0	1,688	139	1,549	71	1,478	4.8	6.6	71.8
32- 34	320	1.00	32,947	114	1,195	2,800	5,560	23,529	1,800	0	1,800	138	1,661	76	1,585	4.8	6.7	71.4
34- 36	293	1.01	35,013	6	990	2,840	6,020	25,220	1,950	0	1,950	141	1,809	83	1,726	4.9	6.8	72.0
36- 38	246	1.01	37,022	94	1,212	2,870	6,208	26,852	2,098	0	2,098	142	1,956	89	1,866	5.0	7.0	72.5
38- 40	255	1.00	39,037	34	1,795	2,945	6,322	28,039	2,206	0	2,206	141	2,065	94	1,970	5.0	7.0	71.8
40- 45	503	1.00	42,432	55	2,074	2,963	6,839	30,672	2,444	0	2,444	140	2,304	105	2,199	5.2	7.2	72.3
45- 50	414	1.00	47,461	33	2,193	2,947	7,512	34,872	2,819	0	2,819	144	2,674	122	2,552	5.4	7.3	73.5
50- 55	253	1.01	52,407	122	2,009	2,976	8,307	39,262	3,212	0	3,212	151	3,061	140	2,921	5.6	7.4	74.9
55- 60	182	1.01	57,516	183	2,701	2,957	10,217	42,320	3,492	0	3,492	153	3,340	153	3,187	5.5	7.5	73.6
60- 70	203	1.00	64,206	160	2,763	2,998	10,026	48,622	4,052	0	4,052	147	3,904	178	3,726	5.8	7.7	75.7
70- 80	91	1.00	74,572	138	3,223	2,998	10,309	58,179	4,909	0	4,909	164	4,745	217	4,528	6.1	7.8	78.0
80- 90	60	1.00	85,370	69	2,780	3,000	10,904	68,756	5,860	0	5,860	138	5,722	261	5,461	6.4	7.9	80.5
90-100	50	1.04	94,550	22	2,906	3,000	15,596	73,070	6,252	0	6,252	271	5,981	273	5,708	6.0	7.8	77.3
100-125	57	1.02	109,803	7	3,786	2,947	14,311	88,766	7,661	0	7,661	148	7,513	343	7,170	6.5	8.1	80.8
125-150	21	1.05	134,069	48	4,563	3,000	20,521	106,033	9,215	0	9,215	148	9,067	414	8,653	6.5	8.2	79.1
150-200	30	1.00	170,712	2,394	10,387	3,000	19,616	140,103	12,281	0	12,281	283	11,998	548	11,450	6.7	8.2	82.1
200-300	26	1.00	232,862	110	9,626	3,000	14,889	205,458	18,164	0	18,164	464	17,700	809	16,891	7.3	8.2	88.2
300-500	15	1.00	381,791	98	3,482	3,000	33,002	342,405	30,489	0	30,489	163	30,326	1,386	28,940	7.6	8.5	89.7
500+	15	1.00	1,674,276	8,440	7,389	3,000	177,923	1,494,403	134,168	0	134,168	207	133,962	6,122	127,840	7.6	8.6	89.3
NEGATIVE	70	1.01	-22,912	1,119	440	4	7,403	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	1,787	1.01	6,258	12	141	11	3,471	3,066	161	0	161	116	45	2	43	0.7	1.4	49.0
U 10- 20	2,445	1.01	14,960	28	541	716	4,127	9,806	615	0	615	177	439	20	419	2.8	4.3	65.6
B 20- 30	2,031	1.00	24,873	22	726	2,072	4,689	17,506	1,264	0	1,264	150	1,113	51	1,062	4.3	6.1	70.4
T 30- 40	1,505	1.00	34,549	60	1,195	2,829	5,787	24,843	1,917	0	1,917	140	1,777	81	1,696	4.9	6.8	71.9
O 40- 60	1,352	1.01	47,869	78	2,182	2,960	7,775	35,134	2,844	0	2,844	145	2,699	123	2,575	5.4	7.3	73.4
T 60-100	404	1.01	73,439	124	2,887	2,999	10,909	56,790	4,786	0	4,786	165	4,621	211	4,409	6.0	7.8	77.3
100+	164	1.01	311,531	1,245	6,321	2,982	32,842	270,631	24,029	0	24,029	230	23,799	1,088	22,712	7.3	8.4	86.9
TOTAL	9,758	1.01	30,144	68	1,028	1,633	5,672	22,261	1,738	0	1,738	149	1,589	73	1,517	5.0	6.8	73.8

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE TWO RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD./1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	131	2.02	-49,820	1,470	467	49	8,395	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	144	2.03	-3,689	6	232	24	5,777	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	1,048	2.02	1,236	19	13	3	2,940	5	0	0	0	0	0	0	0	0.0	0.0	0.4
2- 4	2,211	2.01	3,053	2	26	1	2,868	481	24	0	24	24	0	0	0	0.0	0.0	15.8
4- 6	3,231	2.01	5,041	10	25	1	2,839	2,309	116	0	116	115	0	0	0	0.0	0.0	45.8
6- 8	4,223	2.01	7,012	10	31	2	2,828	4,214	214	0	214	213	0	0	0	0.0	0.0	60.1
8- 10	4,389	2.02	9,020	19	77	2	2,917	6,107	338	0	338	323	15	1	15	0.2	0.2	67.7
10- 12	4,766	2.02	11,008	2	78	4	2,983	8,008	471	0	471	369	102	5	97	0.9	1.2	72.8
12- 14	5,136	2.01	13,000	6	88	50	3,051	9,863	600	0	600	396	204	9	195	1.5	2.0	75.9
14- 16	4,822	2.01	14,994	2	127	171	3,103	11,636	735	0	735	418	317	14	302	2.0	2.6	77.6
16- 18	4,715	2.01	16,989	3	168	382	3,224	13,258	879	0	879	439	440	20	420	2.5	3.2	78.0
18- 20	4,342	2.02	18,975	9	186	623	3,347	14,866	1,022	0	1,022	451	571	26	545	2.9	3.7	78.3
20- 22	3,917	2.01	20,974	2	226	885	3,482	16,435	1,161	0	1,161	406	755	35	720	3.4	4.4	78.4
22- 24	3,448	2.02	22,970	2	228	1,156	3,704	17,916	1,293	0	1,293	329	964	44	920	4.0	5.1	78.0
24- 26	2,982	2.02	24,987	8	269	1,447	3,898	19,408	1,426	0	1,426	312	1,114	51	1,063	4.3	5.5	77.7
26- 28	2,830	2.02	26,988	23	360	1,725	4,217	20,744	1,546	0	1,546	299	1,248	57	1,191	4.4	5.7	76.9
28- 30	2,518	2.02	28,977	24	361	1,964	4,577	22,115	1,669	0	1,669	293	1,376	63	1,313	4.5	5.9	76.3
30- 32	2,230	2.02	30,990	7	408	2,244	4,827	23,546	1,798	0	1,798	291	1,507	69	1,438	4.6	6.1	76.0
32- 34	2,081	2.02	32,993	13	513	2,459	5,112	24,945	1,924	0	1,924	291	1,634	75	1,559	4.7	6.3	75.6
34- 36	1,830	2.02	34,976	25	434	2,617	5,432	26,532	2,065	0	2,065	289	1,776	81	1,695	4.8	6.4	75.9
36- 38	1,663	2.01	36,996	10	513	2,692	5,659	28,154	2,211	0	2,211	286	1,926	88	1,838	5.0	6.5	76.1
38- 40	1,443	2.01	38,981	24	586	2,754	5,982	29,702	2,351	0	2,351	288	2,063	94	1,969	5.1	6.6	76.2
40- 45	2,953	2.01	42,359	20	745	2,870	6,668	32,129	2,569	0	2,569	289	2,281	104	2,177	5.1	6.8	75.8
45- 50	2,217	2.01	47,319	23	910	2,923	7,527	36,006	2,919	0	2,919	288	2,631	120	2,510	5.3	7.0	76.1
50- 55	1,444	2.01	52,290	17	904	2,940	8,552	39,939	3,272	0	3,272	291	2,981	136	2,845	5.4	7.1	76.4
55- 60	1,026	2.01	57,341	36	1,002	2,965	9,001	44,428	3,675	0	3,675	298	3,377	154	3,223	5.6	7.3	77.5
60- 70	1,226	2.01	64,412	74	1,252	2,963	10,061	50,255	4,198	0	4,198	294	3,905	178	3,726	5.8	7.4	78.0
70- 80	589	2.01	74,652	158	1,392	2,985	11,044	59,389	5,017	1	5,018	296	4,722	216	4,507	6.0	7.6	79.6
80- 90	370	2.01	84,574	135	1,455	2,981	12,408	67,865	5,781	0	5,781	314	5,467	250	5,217	6.2	7.7	80.2
90-100	219	2.01	94,764	56	1,165	3,000	12,962	77,693	6,664	0	6,664	337	6,328	289	6,038	6.4	7.8	82.0
100-125	320	2.01	110,656	410	1,760	2,991	14,635	91,680	7,923	0	7,923	365	7,558	345	7,212	6.5	7.9	82.9
125-150	133	2.00	136,272	125	1,879	3,000	15,666	115,852	10,099	0	10,099	366	9,733	445	9,288	6.8	8.0	85.0
150-200	157	2.01	169,890	812	4,270	2,987	20,130	143,427	12,585	0	12,585	348	12,236	559	11,677	6.9	8.1	84.4
200-300	123	2.01	238,223	275	6,662	3,000	23,435	206,047	18,219	0	18,219	424	17,795	813	16,982	7.1	8.2	86.5
300-500	51	2.00	385,593	273	4,422	3,000	33,030	345,414	30,759	0	30,759	273	30,486	1,393	29,093	7.5	8.4	89.6
500+	35	2.03	942,425	7,006	12,490	2,996	64,264	869,682	77,943	0	77,943	2,629	75,315	3,442	71,873	7.6	8.3	92.3
NEGATIVE	275	2.03	-25,664	703	344	36	7,024	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	15,102	2.01	6,194	12	41	2	2,870	3,518	186	0	186	182	5	0	4	0.1	0.1	56.8
U 10- 20	23,781	2.01	14,887	4	127	236	3,136	11,438	734	0	734	414	320	15	305	2.1	2.7	76.8
B 20- 30	15,695	2.01	24,543	11	280	1,376	3,918	19,014	1,391	0	1,391	334	1,058	48	1,009	4.1	5.3	77.5
T 30- 40	9,247	2.01	34,557	15	484	2,527	5,341	26,241	2,040	0	2,040	289	1,751	80	1,671	4.8	6.4	75.9
O 40- 60	7,640	2.01	47,687	23	857	2,911	7,587	36,382	2,952	0	2,952	290	2,662	122	2,540	5.3	7.0	76.3
T 60-100	2,404	2.01	72,789	102	1,310	2,975	10,928	57,703	4,867	0	4,868	301	4,566	209	4,358	6.0	7.6	79.3
100+	819	2.01	197,995	694	3,621	2,994	20,444	171,749	15,131	0	15,131	462	14,669	670	13,998	7.1	8.2	86.7
TOTAL	74,963	2.01	24,635	24	337	1,100	4,425	18,990	1,436	0	1,436	318	1,118	51	1,067	4.3	5.6	77.1

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE THREE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	50	3.02	-161,385	15	540	26	9,720	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	72	3.01	-3,119	51	170	61	7,279	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	554	3.02	1,247	9	5	2	3,071	6	0	0	0	0	0	0	0	0.0	0.0	0.5
2- 4	1,169	3.01	3,062	20	12	1	2,766	515	26	0	26	25	1	0	1	0.0	0.1	16.8
4- 6	1,642	3.02	5,078	2	13	1	2,785	2,371	119	0	119	119	0	0	0	0.0	0.0	46.7
6- 8	2,413	3.01	7,052	2	28	2	2,828	4,269	216	0	216	216	0	0	0	0.0	0.0	60.5
8- 10	3,089	3.01	9,044	4	45	1	2,836	6,239	347	0	347	346	0	0	0	0.0	0.0	69.0
10- 12	3,135	3.01	10,986	1	31	2	2,875	8,107	477	0	477	469	8	0	8	0.1	0.1	73.8
12- 14	3,389	3.02	12,997	1	46	2	2,992	10,046	613	0	613	544	68	3	65	0.5	0.7	77.3
14- 16	3,169	3.02	14,987	1	78	18	3,026	11,892	755	0	755	562	193	9	184	1.2	1.5	79.3
16- 18	2,979	3.02	16,952	1	86	63	3,140	13,691	915	0	915	585	331	15	316	1.9	2.3	80.8
18- 20	2,792	3.02	18,986	9	129	142	3,314	15,432	1,071	0	1,071	612	459	21	438	2.3	2.8	81.3
20- 22	2,300	3.02	20,990	4	135	297	3,432	17,152	1,224	0	1,224	630	593	27	566	2.7	3.3	81.7
22- 24	1,986	3.02	22,949	2	224	508	3,838	18,452	1,342	0	1,342	629	713	33	680	3.0	3.7	80.4
24- 26	1,689	3.02	24,973	1	198	749	3,826	20,216	1,498	0	1,498	598	900	41	859	3.4	4.2	80.9
26- 28	1,420	3.02	26,970	2	339	1,021	4,252	21,375	1,603	0	1,603	506	1,097	50	1,047	3.9	4.9	79.3
28- 30	1,252	3.02	28,961	0	260	1,265	4,669	22,800	1,731	0	1,731	452	1,279	58	1,221	4.2	5.4	78.7
30- 32	1,057	3.03	31,005	3	317	1,506	5,140	24,055	1,842	0	1,842	449	1,393	64	1,329	4.3	5.5	77.6
32- 34	889	3.02	32,980	5	424	1,754	5,290	25,545	1,977	0	1,977	440	1,537	70	1,467	4.4	5.7	77.5
34- 36	813	3.02	34,979	2	502	1,973	5,732	26,802	2,091	0	2,091	441	1,650	75	1,575	4.5	5.9	76.6
36- 38	739	3.03	36,976	43	445	2,203	5,700	28,687	2,259	0	2,259	440	1,820	83	1,736	4.7	6.1	77.6
38- 40	610	3.02	38,975	6	423	2,353	6,333	29,913	2,370	0	2,370	436	1,934	88	1,845	4.7	6.2	76.7
40- 45	1,211	3.03	42,304	13	576	2,578	6,863	32,309	2,584	0	2,584	434	2,150	98	2,052	4.9	6.4	76.4
45- 50	964	3.03	47,340	9	667	2,788	7,910	35,992	2,916	0	2,916	426	2,490	114	2,376	5.0	6.6	76.0
50- 55	579	3.02	52,369	24	895	2,878	8,812	39,808	3,259	0	3,259	437	2,822	129	2,693	5.1	6.8	76.0
55- 60	413	3.02	57,370	77	1,015	2,921	9,815	43,696	3,608	0	3,608	442	3,166	145	3,021	5.3	6.9	76.2
60- 70	471	3.01	64,387	38	1,331	2,966	10,703	49,449	4,126	0	4,126	424	3,702	169	3,533	5.5	7.1	76.8
70- 80	241	3.01	74,339	36	1,074	2,970	12,197	58,134	4,905	0	4,905	410	4,495	205	4,290	5.8	7.4	78.2
80- 90	137	3.04	84,937	27	1,362	2,978	12,807	67,817	5,776	0	5,776	468	5,307	243	5,065	6.0	7.5	79.8
90-100	116	3.02	94,363	70	1,950	2,994	14,701	74,911	6,420	0	6,420	409	6,011	275	5,736	6.1	7.7	79.4
100-125	142	3.03	111,285	55	1,829	2,978	16,704	89,829	7,757	0	7,757	427	7,330	335	6,995	6.3	7.8	80.7
125-150	89	3.04	135,444	199	1,211	3,000	16,539	114,893	10,012	0	10,012	543	9,469	433	9,037	6.7	7.9	84.8
150-200	72	3.01	170,405	432	2,445	3,000	21,333	144,060	12,637	0	12,637	508	12,130	554	11,575	6.8	8.0	84.5
200-300	51	3.04	239,290	3,020	8,478	3,000	26,268	204,565	18,083	0	18,083	763	17,320	792	16,528	6.9	8.1	85.5
300-500	21	3.00	376,440	622	1,556	3,000	23,708	348,797	31,064	0	31,064	430	30,634	1,400	29,234	7.8	8.4	92.7
500+	20	3.00	2,173,296	20,058	17,182	3,000	49,336	2,123,836	190,817	0	190,817	642	190,175	8,691	181,484	8.4	8.5	97.7
NEGATIVE	122	3.02	-67,982	36	322	47	8,279	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	8,867	3.01	6,492	5	27	1	2,830	3,843	205	0	205	205	0	0	0	0.0	0.0	59.2
U 10- 20	15,464	3.02	14,840	2	72	42	3,062	11,706	755	0	755	553	203	9	194	1.3	1.7	78.9
B 20- 30	8,647	3.02	24,354	2	219	693	3,916	19,560	1,440	0	1,440	577	863	39	823	3.4	4.2	80.3
T 30- 40	4,108	3.02	34,477	11	415	1,903	5,568	26,624	2,074	0	2,074	442	1,632	75	1,558	4.5	5.9	77.2
O 40- 60	3,167	3.02	47,642	22	720	2,742	7,923	36,286	2,942	0	2,942	433	2,509	115	2,394	5.0	6.6	76.2
T 60-100	965	3.02	73,393	40	1,345	2,972	11,855	57,286	4,831	0	4,831	425	4,405	201	4,204	5.7	7.3	78.1
100+	395	3.03	262,535	1,582	3,423	2,992	20,770	236,931	20,996	0	20,996	522	20,474	936	19,538	7.4	8.2	90.2
TOTAL	41,735	3.02	22,916	21	238	652	4,191	18,148	1,360	0	1,360	459	901	41	859	3.8	4.7	79.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE FOUR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	14	4.07	-50,056	36	133	0	8,513	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	16	4.06	-3,773	0	352	19	5,436	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	178	4.06	1,250	0	0	0	3,069	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	324	4.02	3,079	7	43	0	2,853	510	25	0	25	25	0	0	0	0.0	0.0	16.6
4- 6	515	4.03	5,050	4	27	1	3,070	2,318	116	0	116	116	0	0	0	0.0	0.0	45.9
6- 8	605	4.02	7,053	0	6	1	2,858	4,255	216	0	216	216	0	0	0	0.0	0.0	60.3
8- 10	913	4.02	9,051	5	15	2	2,870	6,221	346	0	346	346	0	0	0	0.0	0.0	68.7
10- 12	1,062	4.01	10,991	4	54	2	2,850	8,122	478	0	478	478	1	0	1	0.0	0.0	73.9
12- 14	1,067	4.01	13,020	1	47	4	2,905	10,083	615	0	615	601	15	1	14	0.1	0.1	77.4
14- 16	1,061	4.03	15,001	0	65	4	2,931	12,063	768	0	768	667	101	5	96	0.6	0.8	80.4
16- 18	975	4.02	16,975	0	167	8	3,009	13,825	928	0	928	684	244	11	233	1.4	1.7	81.4
18- 20	913	4.02	18,988	2	139	42	2,978	15,845	1,105	0	1,105	708	398	18	379	2.0	2.4	83.4
20- 22	781	4.01	20,988	3	186	98	3,371	17,382	1,246	0	1,246	718	528	24	504	2.4	2.9	82.8
22- 24	688	4.03	22,977	2	210	159	3,396	19,237	1,410	0	1,410	720	691	32	659	2.9	3.4	83.7
24- 26	558	4.03	24,985	1	192	276	3,887	20,647	1,538	0	1,538	711	826	38	789	3.2	3.8	82.6
26- 28	469	4.03	26,942	0	273	473	3,937	22,277	1,684	0	1,684	722	963	44	919	3.4	4.1	82.7
28- 30	420	4.04	28,926	11	350	671	4,628	23,313	1,777	0	1,777	679	1,098	50	1,048	3.6	4.5	80.6
30- 32	334	4.04	30,919	7	206	940	4,970	24,809	1,909	0	1,909	646	1,263	58	1,205	3.9	4.9	80.2
32- 34	330	4.04	33,011	5	459	1,135	5,393	26,057	2,024	0	2,024	586	1,438	66	1,372	4.2	5.3	78.9
34- 36	231	4.06	34,965	0	471	1,426	5,296	27,789	2,179	0	2,179	574	1,605	73	1,531	4.4	5.5	79.5
36- 38	198	4.03	36,919	0	306	1,650	5,942	29,021	2,290	0	2,290	569	1,721	79	1,642	4.4	5.7	78.6
38- 40	168	4.03	38,980	2	212	1,889	5,557	31,323	2,495	0	2,495	587	1,908	87	1,821	4.7	5.8	80.4
40- 45	304	4.03	42,335	3	622	2,114	7,177	32,441	2,597	0	2,597	563	2,033	93	1,941	4.6	6.0	76.6
45- 50	228	4.03	47,298	0	547	2,552	7,907	36,293	2,943	0	2,943	550	2,393	109	2,284	4.8	6.3	76.7
50- 55	149	4.03	52,424	0	877	2,844	7,483	41,220	3,386	0	3,386	553	2,834	130	2,704	5.2	6.6	78.6
55- 60	115	4.02	57,167	24	635	2,923	9,060	44,574	3,687	0	3,687	597	3,090	141	2,949	5.2	6.6	78.0
60- 70	119	4.04	64,470	86	1,502	2,906	12,514	47,854	3,986	0	3,986	583	3,403	156	3,247	5.0	6.8	74.2
70- 80	56	4.04	74,969	0	976	3,000	10,352	60,640	5,130	0	5,130	546	4,584	210	4,375	5.8	7.2	80.9
80- 90	47	4.02	85,211	28	1,806	3,000	13,828	66,606	5,667	0	5,667	601	5,066	232	4,835	5.7	7.3	78.2
90-100	16	4.00	95,232	0	2,007	3,000	10,175	80,051	6,877	0	6,877	528	6,349	290	6,059	6.4	7.6	84.1
100-125	34	4.00	109,129	217	2,489	3,000	14,886	88,972	7,679	0	7,679	534	7,146	327	6,819	6.2	7.7	81.5
125-150	15	4.07	136,921	0	1,084	3,000	15,955	116,882	10,191	0	10,191	1,203	8,988	411	8,577	6.3	7.3	85.4
150-200	16	4.00	172,694	81	2,267	3,000	25,351	142,158	12,466	0	12,466	667	11,799	539	11,260	6.5	7.9	82.3
200-300	9	4.00	240,517	4,398	30,797	3,000	34,380	177,365	15,671	0	15,671	495	15,176	694	14,483	6.0	8.2	73.7
300-500	7	4.00	406,846	21	293	3,000	27,376	376,198	33,530	0	33,530	2,207	31,323	1,431	29,892	7.3	7.9	92.5
500+	6	4.00	802,534	4,819	800	3,000	16,687	786,865	70,490	0	70,490	4,184	66,306	3,030	63,276	7.9	8.0	98.0
NEGATIVE	30	4.07	-25,372	17	250	10	6,872	0	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	2,535	4.02	6,450	3	18	1	2,920	3,792	203	0	203	203	0	0	0	0.0	0.0	58.8
U 10- 20	5,078	4.02	14,842	2	92	11	2,932	11,841	767	0	767	624	143	7	136	0.9	1.1	79.8
B 20- 30	2,916	4.03	24,323	3	230	289	3,748	20,086	1,488	0	1,488	712	776	35	740	3.0	3.7	82.6
T 30- 40	1,261	4.04	34,224	3	337	1,318	5,371	27,211	2,126	0	2,126	597	1,529	70	1,459	4.3	5.4	79.5
O 40- 60	796	4.03	47,788	5	650	2,493	7,715	36,940	3,001	0	3,001	562	2,439	111	2,327	4.9	6.3	77.3
T 60-100	238	4.03	73,104	49	1,472	2,953	12,107	56,730	4,782	0	4,782	574	4,207	192	4,015	5.5	7.1	77.6
100+	87	4.01	210,978	889	4,841	3,000	20,140	183,950	16,231	0	16,231	1,056	15,175	694	14,482	6.9	7.9	87.2
TOTAL	12,941	4.02	21,546	9	225	426	3,939	17,119	1,265	0	1,265	555	709	32	677	3.1	4.0	79.5

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE RANGE 5+ RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	5	5.20	-60,037	0	196	0	27,011	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	6	5.33	-5,170	0	278	0	5,501	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	53	5.43	1,143	0	71	0	3,440	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	125	5.32	3,083	0	0	0	2,758	507	25	0	25	25	0	0	0	0.0	0.0	16.5
4- 6	199	5.40	5,091	0	4	2	2,698	2,399	120	0	120	120	0	0	0	0.0	0.0	47.1
6- 8	230	5.43	7,099	0	26	0	2,730	4,376	223	0	223	223	0	0	0	0.0	0.0	61.6
8- 10	351	5.38	9,076	0	49	1	2,757	6,315	351	0	351	351	0	0	0	0.0	0.0	69.6
10- 12	449	5.40	11,072	0	31	1	2,793	8,273	488	0	488	488	0	0	0	0.0	0.0	74.7
12- 14	584	5.44	13,064	0	10	1	2,742	10,312	630	0	630	629	1	0	1	0.0	0.0	78.9
14- 16	611	5.57	14,998	0	54	0	2,818	12,137	773	0	773	752	21	1	20	0.1	0.2	80.9
16- 18	512	5.63	16,950	0	179	1	2,870	13,923	935	0	935	818	117	5	112	0.7	0.8	82.1
18- 20	459	5.68	19,011	0	115	4	2,950	15,956	1,115	0	1,115	846	269	12	257	1.4	1.6	83.9
20- 22	396	5.76	21,067	19	114	25	3,101	17,854	1,286	0	1,286	855	431	20	412	2.0	2.3	84.7
22- 24	302	5.70	22,919	6	332	50	3,192	19,386	1,427	0	1,427	872	555	25	530	2.3	2.7	84.6
24- 26	261	5.72	24,969	1	632	106	3,463	20,829	1,560	0	1,560	847	713	33	680	2.7	3.3	83.4
26- 28	245	5.65	26,987	0	77	167	3,562	23,181	1,763	0	1,763	885	878	40	838	3.1	3.6	85.9
28- 30	194	5.69	28,929	0	566	242	3,825	24,330	1,871	0	1,871	873	998	46	953	3.3	3.9	84.1
30- 32	136	5.57	31,021	0	313	419	4,215	26,099	2,028	0	2,028	922	1,105	50	1,055	3.4	4.0	84.1
32- 34	146	5.56	32,959	0	701	678	4,536	27,068	2,116	0	2,116	828	1,288	59	1,229	3.7	4.5	82.1
34- 36	91	5.67	35,034	10	261	721	4,729	29,334	2,316	0	2,316	839	1,477	68	1,410	4.0	4.8	83.7
36- 38	103	5.59	36,959	23	260	983	5,038	30,701	2,439	0	2,439	865	1,574	72	1,502	4.1	4.9	83.1
38- 40	75	5.55	39,038	0	411	1,219	6,177	31,231	2,488	0	2,488	824	1,665	76	1,589	4.1	5.1	80.0
40- 45	118	5.41	42,329	0	1,013	1,613	5,994	33,804	2,722	0	2,722	752	1,971	90	1,880	4.4	5.6	79.9
45- 50	85	5.66	47,185	1	1,533	1,939	7,467	36,380	2,957	0	2,957	751	2,207	101	2,106	4.5	5.8	77.1
50- 55	68	5.41	52,453	0	2,003	2,169	9,514	38,921	3,188	0	3,188	768	2,420	111	2,309	4.4	5.9	74.2
55- 60	44	5.43	57,394	4	1,103	2,786	8,474	45,034	3,728	0	3,728	735	2,993	137	2,857	5.0	6.3	78.5
60- 70	50	5.52	64,223	0	982	2,873	9,393	50,976	4,262	0	4,262	745	3,517	161	3,356	5.2	6.6	79.4
70- 80	38	5.53	74,414	0	535	2,929	13,113	57,837	4,878	0	4,878	757	4,121	188	3,932	5.3	6.8	77.7
80- 90	13	5.54	86,150	0	502	3,000	12,191	70,458	6,014	0	6,014	731	5,283	241	5,042	5.9	7.2	81.8
90-100	4	5.00	91,718	0	3,222	3,000	14,327	71,170	6,077	0	6,077	660	5,417	248	5,170	5.6	7.3	77.6
100-125	16	5.56	112,709	0	1,284	3,000	21,687	86,738	7,478	0	7,478	747	6,731	308	6,423	5.7	7.4	77.0
125-150	6	5.83	139,468	1	1,824	3,000	22,344	112,301	9,779	0	9,779	770	9,009	412	8,598	6.2	7.7	80.5
150-200	8	6.25	182,815	0	1,216	3,000	19,157	159,443	14,022	0	14,022	825	13,197	603	12,594	6.9	7.9	87.2
200-300	4	5.50	217,345	90	21	3,000	11,890	202,525	17,899	0	17,899	778	17,122	783	16,339	7.5	8.1	93.2
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	11	5.27	-30,110	0	241	0	15,279	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	958	5.39	6,553	0	29	1	2,776	3,929	210	0	210	210	0	0	0	0.0	0.0	60.0
U 10- 20	2,615	5.54	14,978	0	75	1	2,830	12,086	784	0	784	709	75	3	72	0.5	0.6	80.7
B 20- 30	1,398	5.71	24,324	7	314	101	3,369	20,572	1,533	0	1,533	865	668	31	637	2.6	3.1	84.6
T 30- 40	551	5.58	34,398	6	411	752	4,806	28,449	2,238	0	2,238	859	1,379	63	1,316	3.8	4.6	82.7
O 40- 60	315	5.48	47,929	1	1,379	1,985	7,498	37,172	3,027	0	3,027	753	2,274	104	2,170	4.5	5.8	77.6
T 60-100	105	5.50	71,674	0	846	2,914	11,273	56,641	4,771	0	4,771	745	4,026	184	3,842	5.4	6.8	79.0
100+	36	5.75	219,454	322	3,034	3,000	21,714	192,028	16,954	0	16,954	771	16,184	740	15,444	7.0	8.0	87.5
TOTAL	5,989	5.56	21,472	4	255	267	3,659	17,427	1,284	0	1,284	681	603	28	576	2.7	3.3	81.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR SEPARATE FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	132	190	-10,651	161	143	2	1,275	13	1	0	1	0	1	0	1
NEG <10	154	178	-577	1	15	2	583	0	0	0	0	0	0	0	0
0- 2	556	625	562	25	151	3	1,041	54	3	0	3	2	1	0	1
2- 4	802	930	2,441	6	73	3	1,519	1,105	55	0	55	50	5	0	5
4- 6	966	1,141	4,823	4	214	10	1,907	3,029	171	0	171	121	50	2	48
6- 8	1,083	1,348	7,576	9	233	80	2,179	5,295	326	0	326	159	167	8	159
8- 10	1,107	1,445	9,960	2	211	274	2,381	7,257	486	0	486	182	304	14	290
10- 12	1,154	1,578	12,695	23	328	524	2,559	9,518	680	0	680	207	473	22	452
12- 14	1,177	1,636	15,325	8	659	821	2,933	11,361	844	0	844	212	632	29	604
14- 16	1,201	1,647	18,023	16	530	1,123	2,871	13,664	1,043	0	1,043	224	819	37	781
16- 18	1,174	1,615	19,954	10	606	1,307	3,068	15,131	1,179	0	1,179	219	960	44	916
18- 20	1,117	1,539	21,248	50	612	1,333	3,235	16,525	1,312	0	1,312	210	1,101	50	1,051
20- 22	1,081	1,529	22,691	5	601	1,379	2,828	18,006	1,449	0	1,449	211	1,238	57	1,182
22- 24	1,097	1,555	25,226	25	749	1,454	3,397	19,804	1,609	0	1,609	206	1,404	64	1,339
24- 26	972	1,405	24,280	71	679	1,300	3,419	19,062	1,562	0	1,562	186	1,375	63	1,313
26- 28	940	1,350	25,359	34	1,043	1,287	3,208	19,920	1,644	0	1,644	183	1,461	67	1,395
28- 30	818	1,182	23,699	47	867	1,154	3,109	18,671	1,550	0	1,550	157	1,393	64	1,329
30- 32	729	1,109	22,559	15	490	1,020	3,137	17,947	1,499	0	1,499	148	1,351	62	1,289
32- 34	654	961	21,575	56	645	940	3,198	16,878	1,415	0	1,415	129	1,286	59	1,227
34- 36	549	772	19,195	7	749	794	2,988	14,799	1,245	0	1,245	104	1,141	52	1,089
36- 38	466	699	17,235	48	534	672	2,398	13,745	1,163	0	1,163	94	1,068	49	1,020
38- 40	454	647	17,695	58	597	658	2,522	13,981	1,185	0	1,185	87	1,099	50	1,048
40- 45	834	1,218	35,298	60	1,364	1,215	5,606	27,214	2,316	0	2,316	165	2,151	98	2,052
45- 50	615	870	29,129	82	1,107	915	4,646	22,551	1,931	0	1,931	127	1,804	82	1,722
50- 55	456	627	23,877	30	1,115	675	3,505	18,620	1,602	0	1,602	85	1,518	69	1,448
55- 60	296	395	16,952	60	799	438	2,698	13,108	1,132	0	1,132	59	1,072	49	1,023
60- 70	374	507	24,055	103	1,653	557	3,970	18,072	1,566	0	1,566	73	1,494	68	1,426
70- 80	235	344	17,506	35	916	352	2,639	13,671	1,192	0	1,192	51	1,141	52	1,089
80- 90	137	190	11,578	29	503	204	1,614	9,306	815	0	815	33	782	36	747
90-100	96	125	9,081	18	507	141	1,519	7,002	615	0	615	18	597	27	570
100-125	128	171	14,160	53	583	191	1,554	11,885	1,048	0	1,048	29	1,020	47	973
125-150	64	90	8,842	23	297	95	1,460	7,176	635	0	635	27	608	28	580
150-200	81	115	14,039	68	519	120	1,640	11,918	1,059	0	1,059	50	1,010	46	963
200-300	57	74	13,408	22	390	86	1,584	11,371	1,014	0	1,014	22	992	45	947
300-500	39	53	14,317	95	454	58	930	12,969	1,161	0	1,161	25	1,136	52	1,084
500+	28	32	50,217	759	1,217	42	8,206	41,510	3,731	0	3,731	34	3,697	169	3,528
NEGATIVE	286	368	-11,228	162	159	4	1,858	13	1	0	1	0	1	0	1
S 0- 10	4,514	5,489	25,362	44	883	370	9,028	16,741	1,042	0	1,042	514	527	24	503
U 10- 20	5,823	8,015	87,245	107	2,736	5,107	14,666	66,199	5,058	0	5,058	1,072	3,986	182	3,804
B 20- 30	4,908	7,021	121,254	182	3,938	6,573	15,962	95,463	7,815	0	7,815	943	6,872	314	6,558
T 30- 40	2,852	4,188	98,259	184	3,015	4,084	14,242	77,348	6,506	0	6,506	561	5,945	272	5,673
O 40- 60	2,201	3,110	105,255	232	4,386	3,243	16,455	81,493	6,981	0	6,981	436	6,545	299	6,246
T 60-100	842	1,166	62,219	185	3,578	1,255	9,743	48,052	4,188	0	4,188	174	4,014	183	3,831
100+	397	535	114,983	1,020	3,461	591	15,374	96,829	8,649	0	8,649	187	8,462	387	8,075
TOTAL	21,823	29,892	603,350	2,116	22,155	21,227	97,328	482,137	40,240	0	40,240	3,888	36,351	1,661	34,690

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SEPARATE FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	99	1.00	-48,995	27	701	21	7,111	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	133	1.01	-3,715	6	94	17	3,627	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	424	1.01	999	53	354	2	1,870	92	5	0	5	4	2	0	2	0.2	1.9	9.2
2- 4	617	1.01	3,047	8	108	2	1,918	1,355	68	0	68	68	0	0	0	0.0	0.0	44.5
4- 6	785	1.01	4,987	3	255	6	2,024	3,098	175	0	175	120	55	2	52	1.0	1.7	62.1
6- 8	862	1.01	6,995	10	261	80	2,067	4,804	295	0	295	123	172	8	164	2.3	3.4	68.7
8- 10	867	1.01	8,992	2	210	304	2,242	6,407	427	0	427	128	299	14	285	3.2	4.5	71.3
10- 12	873	1.00	10,999	12	343	576	2,289	8,030	571	0	571	129	442	20	422	3.8	5.3	73.0
12- 14	896	1.01	13,013	8	630	854	2,432	9,430	698	0	698	127	570	26	544	4.2	5.8	72.5
14- 16	908	1.00	15,038	18	493	1,109	2,502	11,105	845	0	845	133	712	33	680	4.5	6.1	73.9
16- 18	883	1.00	16,995	9	576	1,304	2,639	12,646	984	0	984	133	851	39	812	4.8	6.4	74.4
18- 20	822	1.00	19,030	60	711	1,344	2,979	14,544	1,153	0	1,153	133	1,019	47	973	5.1	6.7	76.4
20- 22	799	1.01	20,993	6	659	1,397	2,617	16,472	1,325	0	1,325	133	1,192	54	1,138	5.4	6.9	78.5
22- 24	798	1.01	22,995	32	837	1,424	2,963	17,973	1,461	0	1,461	130	1,330	61	1,269	5.5	7.1	78.2
24- 26	708	1.01	24,947	99	783	1,420	3,395	19,588	1,605	0	1,605	133	1,471	67	1,404	5.6	7.2	78.5
26- 28	694	1.00	26,979	49	1,331	1,431	3,331	21,019	1,734	0	1,734	137	1,597	73	1,524	5.7	7.3	77.9
28- 30	594	1.00	28,953	77	1,300	1,457	3,717	22,622	1,877	0	1,877	131	1,746	80	1,666	5.8	7.4	78.1
30- 32	506	1.01	30,937	26	729	1,438	4,334	24,483	2,044	0	2,044	136	1,907	87	1,820	5.9	7.4	79.1
32- 34	472	1.01	32,962	118	1,270	1,471	4,748	25,641	2,148	0	2,148	135	2,013	92	1,921	5.8	7.5	77.8
34- 36	404	1.00	34,979	16	1,759	1,463	5,332	26,757	2,250	0	2,250	135	2,115	97	2,018	5.8	7.5	76.5
36- 38	334	1.00	36,955	142	1,409	1,463	4,671	29,644	2,508	0	2,508	133	2,375	109	2,267	6.1	7.6	80.2
38- 40	328	1.01	38,967	167	1,714	1,465	5,261	30,706	2,604	0	2,604	137	2,467	113	2,354	6.0	7.7	78.8
40- 45	613	1.00	42,305	93	2,066	1,463	6,378	32,561	2,771	0	2,771	138	2,633	120	2,513	5.9	7.7	77.0
45- 50	458	1.01	47,381	158	1,976	1,488	7,167	36,918	3,162	0	3,162	156	3,005	137	2,868	6.1	7.8	77.9
50- 55	351	1.00	52,313	80	2,648	1,500	7,146	41,100	3,537	0	3,537	141	3,397	155	3,242	6.2	7.9	78.6
55- 60	233	1.01	57,214	59	3,044	1,478	8,880	43,918	3,791	0	3,791	165	3,626	166	3,460	6.0	7.9	76.8
60- 70	288	1.01	64,350	318	5,140	1,491	10,571	47,780	4,140	0	4,140	151	3,989	182	3,807	5.9	8.0	74.3
70- 80	168	1.02	74,368	191	4,695	1,500	10,764	57,824	5,042	0	5,042	169	4,872	223	4,650	6.3	8.0	77.8
80- 90	101	1.02	84,602	280	4,800	1,487	11,713	67,088	5,876	0	5,876	161	5,715	261	5,454	6.4	8.1	79.3
90-100	78	1.01	94,428	221	5,158	1,462	16,614	72,296	6,343	0	6,343	150	6,193	283	5,910	6.3	8.2	76.6
100-125	99	1.00	110,227	502	5,580	1,485	12,285	91,379	8,059	0	8,059	186	7,873	360	7,513	6.8	8.2	82.9
125-150	48	1.00	138,983	397	5,781	1,469	21,748	113,776	10,077	0	10,077	419	9,659	441	9,217	6.6	8.1	81.9
150-200	61	1.02	174,008	1,101	7,809	1,500	15,651	150,149	13,347	0	13,347	678	12,670	579	12,091	6.9	8.1	86.3
200-300	48	1.00	234,176	460	7,970	1,500	27,418	197,747	17,631	0	17,631	385	17,247	788	16,459	7.0	8.3	84.4
300-500	32	1.00	373,508	2,962	13,544	1,500	23,947	337,479	30,207	0	30,207	541	29,667	1,356	28,311	7.6	8.4	90.4
500+	26	1.00	1,821,005	8,759	46,592	1,500	288,101	1,493,572	134,255	0	134,255	1,283	132,973	6,077	126,896	7.0	8.5	82.0
NEGATIVE	232	1.00	-23,037	15	353	19	5,114	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	3,555	1.01	5,638	11	232	96	2,051	3,658	227	0	227	100	127	6	121	2.1	3.3	64.9
U 10- 20	4,382	1.00	14,962	21	549	1,034	2,562	11,105	846	0	846	131	715	33	682	4.6	6.1	74.2
B 20- 30	3,593	1.01	24,689	50	959	1,424	3,167	19,314	1,581	0	1,581	133	1,448	66	1,382	5.6	7.2	78.2
T 30- 40	2,044	1.01	34,476	87	1,327	1,459	4,831	27,042	2,274	0	2,274	135	2,139	98	2,041	5.9	7.5	78.4
O 40- 60	1,655	1.00	47,932	104	2,302	1,480	7,112	37,176	3,185	0	3,185	148	3,038	139	2,899	6.0	7.8	77.6
T 60-100	635	1.02	73,916	267	4,970	1,489	11,546	56,520	4,925	0	4,925	157	4,768	218	4,550	6.2	8.1	76.5
100+	314	1.00	314,449	1,530	10,617	1,490	40,726	263,665	23,565	0	23,565	474	23,090	1,055	22,035	7.0	8.4	83.8
TOTAL	16,410	1.01	28,302	80	1,205	1,026	4,439	22,337	1,867	0	1,867	133	1,735	79	1,655	5.8	7.4	78.9

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SEPARATE FULL-YEAR FAMILY SIZE TWO RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD./1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	19	2.00	-126,141	8,239	3,359	0	14,795	660	51	0	51	14	37	2	35	-0.0	5.3	-0.5
NEG <10	11	2.00	-4,453	0	276	0	4,913	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	55	2.02	953	38	0	27	2,208	95	5	0	5	5	0	0	0	0.0	0.0	9.9
2- 4	70	2.00	3,099	0	87	0	2,265	1,404	70	0	70	70	0	0	0	0.0	0.0	45.3
4- 6	90	2.02	5,107	20	67	5	1,631	3,445	197	0	197	197	0	0	0	0.0	0.0	67.5
6- 8	112	2.00	7,011	0	69	0	1,627	5,344	332	0	332	261	71	3	68	1.0	1.3	76.2
8- 10	147	2.01	9,055	0	186	12	1,958	7,007	478	0	478	257	221	10	211	2.3	3.0	77.4
10- 12	165	2.02	10,986	73	131	113	1,872	8,976	651	0	651	286	365	17	348	3.2	3.9	81.7
12- 14	163	2.01	13,115	0	329	292	2,369	10,252	769	0	769	280	489	22	467	3.6	4.6	78.2
14- 16	166	2.02	14,896	0	104	532	2,094	12,165	933	0	933	304	629	29	600	4.0	4.9	81.7
16- 18	171	2.01	17,065	2	404	752	2,601	13,341	1,043	0	1,043	285	758	35	724	4.2	5.4	78.2
18- 20	187	2.02	19,003	5	119	995	2,782	15,118	1,200	0	1,200	292	908	41	866	4.6	5.7	79.6
20- 22	167	2.03	21,042	0	64	1,165	2,701	17,112	1,378	0	1,378	287	1,091	50	1,042	4.9	6.1	81.3
22- 24	182	2.01	23,046	1	260	1,308	3,366	18,160	1,474	0	1,474	263	1,211	55	1,156	5.0	6.4	78.8
24- 26	156	2.01	25,070	4	249	1,351	3,753	19,722	1,613	0	1,613	268	1,344	61	1,283	5.1	6.5	78.7
26- 28	139	2.03	26,980	0	745	1,357	3,831	21,089	1,738	0	1,738	265	1,473	67	1,406	5.2	6.7	78.2
28- 30	126	2.02	29,040	6	428	1,451	3,474	23,799	1,983	0	1,983	264	1,719	78	1,640	5.6	6.9	82.0
30- 32	126	2.05	31,026	13	391	1,437	4,354	24,881	2,079	0	2,079	271	1,808	83	1,726	5.6	6.9	80.2
32- 34	102	2.01	33,045	1	317	1,414	5,802	25,578	2,142	0	2,142	264	1,878	86	1,792	5.4	7.0	77.4
34- 36	89	2.00	34,943	2	204	1,464	5,639	27,639	2,326	0	2,326	267	2,059	94	1,965	5.6	7.1	79.1
36- 38	63	2.00	37,058	0	647	1,492	5,796	29,123	2,459	0	2,459	271	2,188	100	2,088	5.6	7.2	78.6
38- 40	80	2.01	38,981	39	313	1,418	6,299	30,990	2,628	0	2,628	268	2,360	108	2,252	5.8	7.3	79.5
40- 45	113	2.02	42,309	0	401	1,484	6,958	33,465	2,850	0	2,850	270	2,580	118	2,462	5.8	7.4	79.1
45- 50	86	2.00	47,303	110	1,257	1,500	8,549	36,106	3,088	0	3,088	275	2,813	129	2,684	5.7	7.4	76.3
50- 55	59	2.00	52,392	14	1,181	1,449	9,000	40,804	3,513	0	3,513	265	3,247	148	3,099	5.9	7.6	77.9
55- 60	38	2.03	57,386	0	1,041	1,500	9,892	44,952	3,882	0	3,882	271	3,611	165	3,446	6.0	7.7	78.3
60- 70	51	2.04	64,390	186	2,349	1,471	10,226	50,588	4,392	0	4,392	278	4,114	188	3,926	6.1	7.8	78.6
70- 80	37	2.00	74,818	87	2,892	1,500	11,816	58,697	5,117	0	5,117	265	4,852	222	4,630	6.2	7.9	78.5
80- 90	24	2.04	84,112	0	412	1,500	11,864	70,336	6,164	0	6,164	483	5,681	260	5,422	6.4	7.7	83.6
90-100	13	2.00	95,504	24	7,878	1,500	11,869	74,449	6,548	0	6,548	246	6,302	288	6,014	6.3	8.1	78.0
100-125	19	2.00	113,649	127	914	1,500	12,365	98,997	8,744	0	8,744	285	8,459	387	8,072	7.1	8.2	87.1
125-150	11	2.00	138,048	21	1,513	1,500	26,618	108,439	9,594	0	9,594	405	9,189	420	8,769	6.4	8.1	78.6
150-200	10	2.00	168,965	90	898	1,350	41,919	133,893	11,901	0	11,901	398	11,503	526	10,977	6.5	8.2	79.2
200-300	5	2.00	232,336	2	371	1,500	11,349	219,119	19,555	0	19,555	264	19,291	882	18,409	7.9	8.4	94.3
300-500	3	2.00	316,695	0	2,684	1,500	16,762	295,749	26,452	0	26,452	264	26,188	1,197	24,991	7.9	8.5	93.4
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	30	2.00	-81,522	5,218	2,229	0	11,172	418	32	0	32	9	23	1	22	-0.0	5.3	-0.5
S 0- 10	474	2.01	6,003	8	99	8	1,892	4,308	275	0	275	189	85	4	82	1.4	1.9	71.8
U 10- 20	852	2.02	15,135	15	216	551	2,357	12,065	928	0	928	290	638	29	609	4.0	5.0	79.7
B 20- 30	770	2.02	24,712	2	330	1,318	3,402	19,700	1,612	0	1,612	270	1,342	61	1,281	5.2	6.5	79.7
T 30- 40	460	2.02	34,441	11	360	1,441	5,459	27,212	2,288	0	2,288	268	2,020	92	1,928	5.6	7.1	79.0
O 40- 60	296	2.01	47,705	35	887	1,484	8,204	37,170	3,184	0	3,184	271	2,913	133	2,780	5.8	7.5	77.9
T 60-100	125	2.02	74,499	104	2,713	1,488	11,182	59,261	5,171	0	5,171	310	4,861	222	4,639	6.2	7.8	79.5
100+	48	2.00	155,818	74	1,102	1,469	21,957	133,240	11,829	0	11,829	333	11,497	525	10,971	7.0	8.2	85.5
TOTAL	3,055	2.02	25,885	68	449	932	4,337	21,220	1,759	0	1,759	263	1,496	68	1,427	5.5	6.7	82.0

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SEPARATE FULL-YEAR FAMILY SIZE RANGE 3+ RETURNS IN OREGON**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	13	4.08	-258,469	166	753	0	22,256	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	7	3.14	-3,705	0	0	0	6,302	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	24	3.58	1,240	0	0	0	2,922	111	6	0	6	6	0	0	0	0.0	0.0	8.9
2- 4	50	3.30	2,986	19	1	0	1,661	1,442	72	0	72	72	0	0	0	0.0	0.0	48.3
4- 6	49	3.41	5,006	0	105	0	2,221	3,149	179	0	179	179	0	0	0	0.0	0.0	62.9
6- 8	74	3.45	7,017	0	11	4	2,199	5,089	316	0	316	314	2	0	2	0.0	0.0	72.5
8- 10	76	3.62	8,956	0	15	0	1,636	7,306	498	0	498	440	58	3	55	0.6	0.8	81.6
10- 12	110	3.35	11,047	0	62	0	2,221	8,847	641	0	641	427	213	10	204	1.8	2.3	80.1
12- 14	112	3.63	12,958	0	359	52	3,202	10,497	791	0	791	465	326	15	312	2.4	3.0	81.0
14- 16	112	3.56	14,901	0	583	117	2,039	12,237	946	0	946	472	474	22	452	3.0	3.7	82.1
16- 18	111	3.46	16,931	16	257	133	2,519	14,038	1,104	0	1,104	476	628	29	599	3.5	4.3	82.9
18- 20	102	3.29	18,998	2	52	349	2,528	16,123	1,291	0	1,291	449	842	38	803	4.2	5.0	84.9
20- 22	111	3.49	20,910	0	576	559	2,521	17,268	1,395	0	1,395	514	882	40	842	4.0	4.9	82.6
22- 24	112	3.46	22,906	0	300	642	3,682	18,353	1,494	0	1,494	482	1,012	46	966	4.2	5.3	80.1
24- 26	106	3.56	25,063	1	805	760	4,025	19,558	1,605	0	1,605	471	1,134	52	1,083	4.3	5.5	78.0
26- 28	106	3.50	26,971	0	150	975	3,421	22,425	1,857	0	1,857	478	1,378	63	1,315	4.9	5.9	83.1
28- 30	97	3.43	29,004	1	417	1,075	4,759	22,783	1,890	0	1,890	477	1,413	65	1,349	4.7	5.9	78.6
30- 32	97	3.53	30,878	6	742	1,146	4,075	24,984	2,090	0	2,090	460	1,630	75	1,556	5.0	6.2	80.9
32- 34	79	3.56	33,079	0	171	1,269	4,609	27,030	2,271	0	2,271	484	1,788	82	1,706	5.2	6.3	81.7
34- 36	55	3.44	34,881	0	368	1,291	6,012	27,210	2,287	0	2,287	462	1,825	83	1,742	5.0	6.4	78.0
36- 38	69	3.45	37,063	2	327	1,294	6,858	29,115	2,463	0	2,463	474	1,989	91	1,898	5.1	6.5	78.6
38- 40	46	3.35	39,030	0	207	1,393	6,348	31,083	2,635	0	2,635	448	2,187	100	2,087	5.3	6.7	79.6
40- 45	107	3.51	42,429	26	491	1,391	8,475	32,097	2,727	0	2,727	466	2,261	103	2,158	5.1	6.7	75.7
45- 50	70	3.39	47,322	0	664	1,474	8,937	36,247	3,100	0	3,100	449	2,651	121	2,530	5.3	7.0	76.6
50- 55	46	3.41	52,691	30	2,528	1,377	10,129	38,833	3,339	0	3,339	433	2,907	133	2,774	5.3	7.1	73.7
55- 60	25	3.32	57,621	1,832	2,003	1,452	10,116	46,686	4,044	0	4,044	424	3,620	165	3,454	6.0	7.4	81.0
60- 70	35	3.20	63,945	60	1,499	1,500	11,544	49,462	4,288	0	4,288	427	3,860	176	3,684	5.8	7.4	77.4
70- 80	30	3.27	74,791	3	667	1,497	13,121	59,507	5,190	0	5,190	433	4,757	217	4,540	6.1	7.6	79.6
80- 90	12	3.17	84,549	73	729	1,500	12,202	70,190	6,151	0	6,151	426	5,725	262	5,463	6.5	7.8	83.0
90-100	5	4.00	94,776	0	360	1,500	13,817	79,100	6,953	0	6,953	528	6,425	293	6,132	6.5	7.8	83.5
100-125	10	3.40	108,783	73	1,366	1,500	10,268	95,723	8,449	0	8,449	486	7,964	364	7,600	7.0	7.9	88.0
125-150	5	4.00	130,497	693	623	1,500	24,656	104,410	9,231	0	9,231	528	8,703	398	8,306	6.4	8.0	80.0
150-200	10	3.30	173,469	0	3,354	1,500	26,619	141,996	12,614	0	12,614	441	12,173	557	11,617	6.7	8.2	81.9
200-300	4	4.00	251,568	0	1,422	1,500	52,808	195,839	17,460	0	17,460	553	16,907	773	16,134	6.4	8.2	77.8
300-500	4	3.75	353,659	118	3,223	1,500	28,374	320,681	28,695	0	28,695	1,791	26,905	1,230	25,675	7.3	8.0	90.7
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	20	3.75	-169,301	108	489	0	16,672	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	273	3.47	5,950	4	26	1	2,011	4,252	270	0	270	253	17	1	16	0.3	0.4	71.5
U 10- 20	547	3.46	14,904	4	267	127	2,502	12,289	949	0	949	458	491	22	469	3.1	3.8	82.5
B 20- 30	532	3.49	24,841	0	450	793	3,653	19,986	1,640	0	1,640	485	1,155	53	1,103	4.4	5.5	80.5
T 30- 40	346	3.48	34,334	2	398	1,260	5,362	27,439	2,309	0	2,309	467	1,843	84	1,758	5.1	6.4	79.9
O 40- 60	248	3.44	47,245	201	1,070	1,418	9,078	35,989	3,079	0	3,079	451	2,628	120	2,508	5.3	7.0	76.2
T 60-100	82	3.27	72,808	37	1,013	1,499	12,356	57,977	5,053	0	5,053	435	4,618	211	4,407	6.1	7.6	79.6
100+	35	3.54	250,480	15,306	2,137	1,499	43,787	218,363	19,487	0	19,487	636	18,851	862	17,990	7.2	8.2	87.2
TOTAL	2,083	3.47	27,815	286	462	698	5,207	23,683	1,980	0	1,980	436	1,544	71	1,473	5.3	6.2	85.1

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.