				Special Exemptions				_		
Tax <u>Year</u>	Average <u>Rate</u>	Personal Exemption	Claimed as Dependent Exemption	<u>Senior</u>	Blind, Deaf, or <u>Disabled</u>	Unemployment <u>Compensation</u>	Disabled <u>Veteran</u>	Child Age 18 and Under <u>Exemption</u>		n Private Deduction <u>Single</u>
2000	4.20%	\$2,900	\$1,500	\$1,800	\$1,800	\$1,800	n.a.	\$600	\$69,840	\$34,920
2001	4.20%	\$2,900	\$1,500	\$1,900	\$1,900	\$1,900	n.a.	\$600	\$72,180	\$36,090
2002	4.10%	\$3,000	\$1,500	\$1,900	\$1,900	\$1,900	n.a.	\$600	\$74,220	\$37,110
2003	4.00%	\$3,100	\$1,500	\$1,900	\$1,900	\$1,900	n.a.	\$600	\$75,420	\$37,710
2004	3.95% *	\$3,100	\$1,500	\$2,000	\$2,000	\$2,000	n.a.	\$600	\$77,100	\$38,550
2005	3.90%	\$3,200	\$1,500	\$2,000	\$2,000	\$2,000	n.a.	\$600	\$79,140	\$39,570
2006	3.90%	\$3,300	\$1,500	\$2,100	\$2,100	\$2,100	n.a.	\$600	\$81,840	\$40,920
2007	4.01% **	\$3,400	\$1,500	\$2,200	\$2,200	\$2,200	n.a.	\$600	\$84,480	\$42,240
2008	4.35%	\$3,500	\$1,500	\$2,200	\$2,200	\$2,200	\$250	\$600	\$86,880	\$43,440
2009	4.35%	\$3,600	\$1,500	\$2,300	\$2,300	\$2,300	\$300	\$600	\$90,240	\$45,120
2010	4.35%	\$3,600	\$1,500	\$2,300	\$2,300	\$2,300	\$300	\$600	\$90,240	\$45,120

Historical Michigan Income Tax Rates and Allowed Exemptions, 1999 - 2010

* Tax rate equaled 4.0% through June 2004, then it decreased to 3.9% effective July 1, 2004. ** Tax rate equaled 3.9% through September 2007, then it increased to 4.35% effective October 1, 2007.