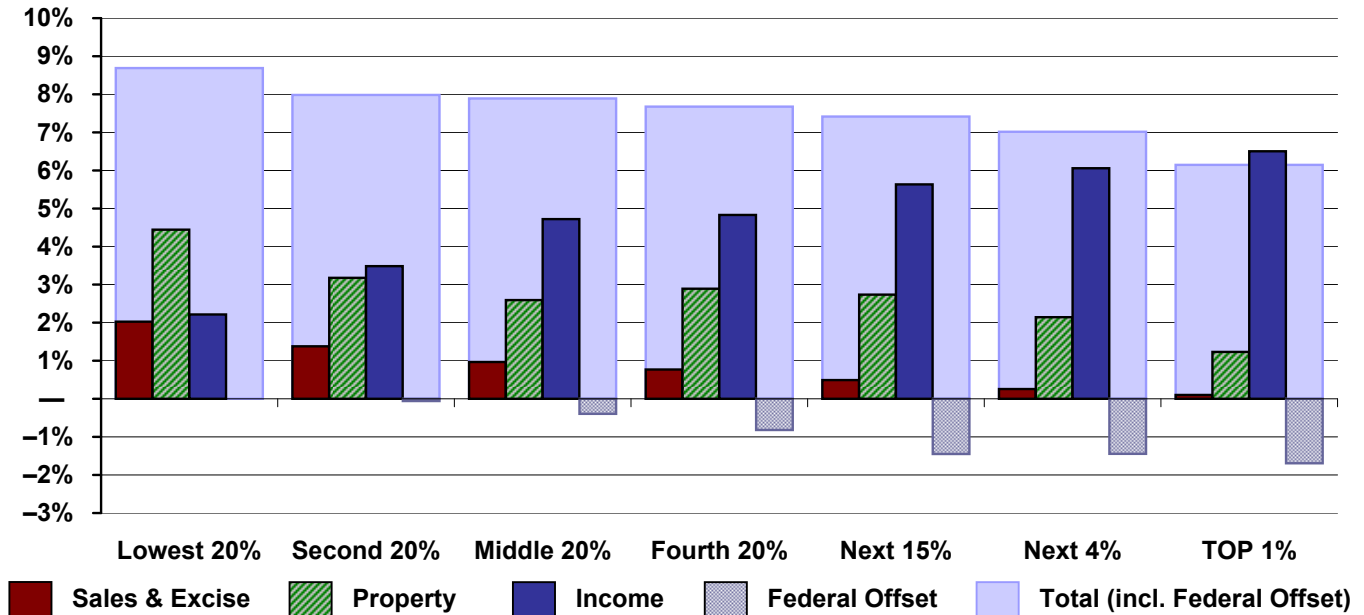


Oregon

State & Local Taxes in 2009, Without 2009 PIT & CIT Changes

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$31,000	\$31,000 – \$52,000	\$52,000 – \$84,000	\$84,000 – \$167,000	\$167,000 – \$410,000	\$410,000 or more
Average Income in Group	\$9,900	\$24,000	\$40,400	\$65,800	\$112,900	\$245,700	\$1,169,000
Sales & Excise Taxes	2.0%	1.4%	1.0%	0.8%	0.5%	0.3%	0.1%
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	1.8%	1.2%	0.8%	0.7%	0.4%	0.2%	0.1%
Consumption Taxes on Business	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%
Property Taxes	4.4%	3.2%	2.6%	2.9%	2.7%	2.1%	1.2%
Property Taxes on Families	4.2%	3.0%	2.5%	2.7%	2.5%	1.8%	0.6%
Other Property Taxes	0.2%	0.1%	0.1%	0.2%	0.2%	0.4%	0.6%
Income Taxes	2.2%	3.5%	4.7%	4.8%	5.6%	6.1%	6.5%
Personal Income Tax	2.2%	3.5%	4.7%	4.8%	5.6%	6.0%	6.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
TOTAL TAXES	8.7%	8.0%	8.3%	8.5%	8.9%	8.5%	7.8%
Federal Deduction Offset	—	-0.1%	-0.4%	-0.8%	-1.4%	-1.4%	-1.7%
TOTAL AFTER OFFSET	8.7%	8.0%	7.9%	7.7%	7.4%	7.0%	6.1%

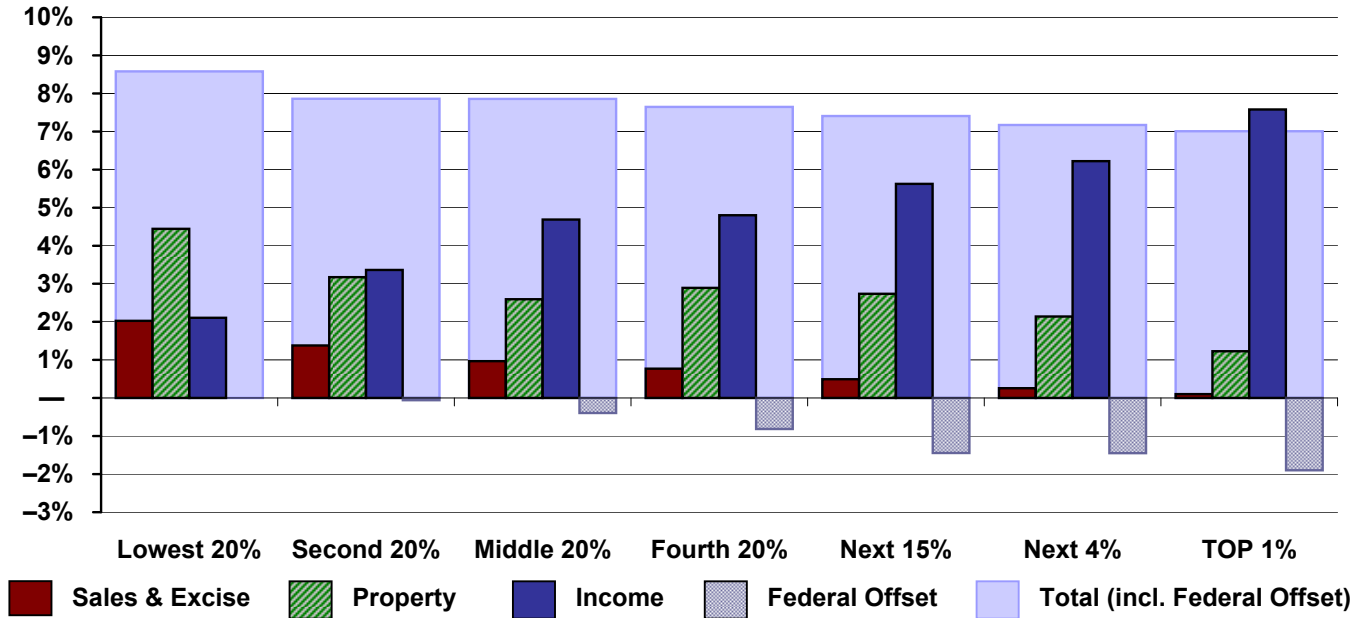
Note: Table shows 2009 tax law using 2007 income levels.

Source: Institute on Taxation and Economic Policy.

Oregon

State & Local Taxes With Temporary PIT & CIT Changes

Shares of family income for non-elderly taxpayers



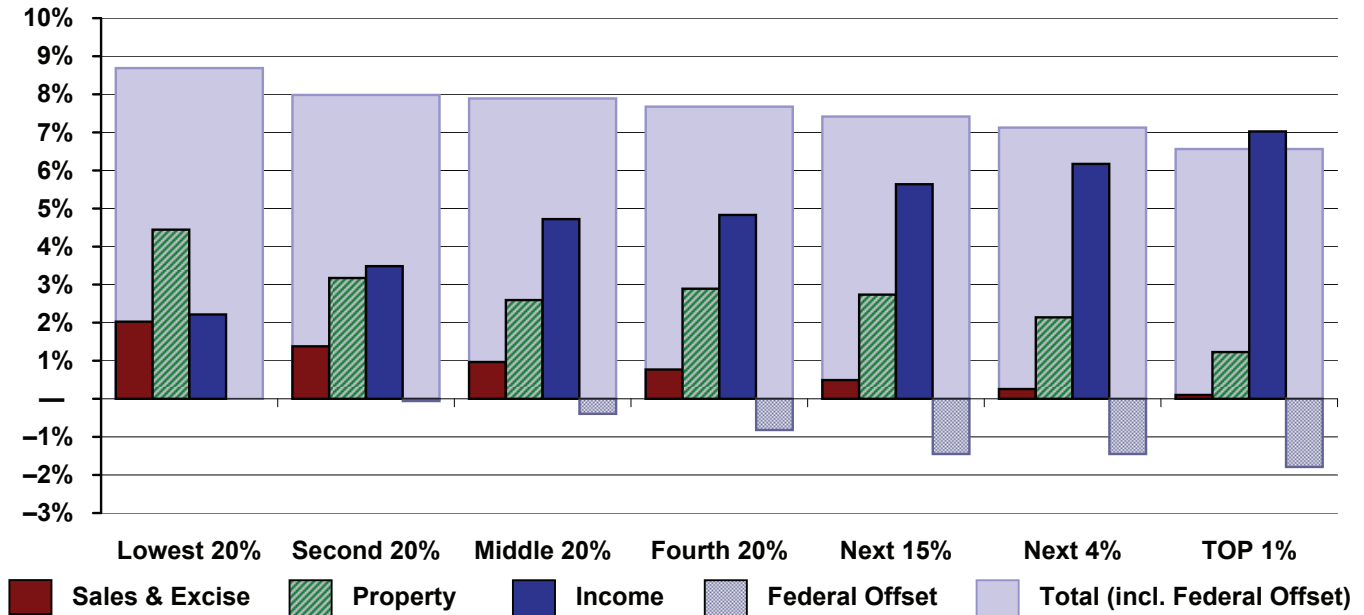
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$31,000	\$31,000 – \$52,000	\$52,000 – \$84,000	\$84,000 – \$167,000	\$167,000 – \$410,000	\$410,000 or more
Average Income in Group	\$9,900	\$24,000	\$40,400	\$65,800	\$112,900	\$245,700	\$1,169,000
Sales & Excise Taxes	2.0%	1.4%	1.0%	0.8%	0.5%	0.3%	0.1%
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	1.8%	1.2%	0.8%	0.7%	0.4%	0.2%	0.1%
Consumption Taxes on Business	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%
Property Taxes	4.4%	3.2%	2.6%	2.9%	2.7%	2.1%	1.2%
Property Taxes on Families	4.2%	3.0%	2.5%	2.7%	2.5%	1.8%	0.6%
Other Property Taxes	0.2%	0.1%	0.1%	0.2%	0.2%	0.4%	0.6%
Income Taxes	2.1%	3.4%	4.7%	4.8%	5.6%	6.2%	7.6%
Personal Income Tax	2.1%	3.3%	4.7%	4.8%	5.6%	6.1%	7.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
TOTAL TAXES	8.6%	7.9%	8.2%	8.5%	8.9%	8.6%	8.9%
Federal Deduction Offset	—	-0.1%	-0.4%	-0.8%	-1.4%	-1.4%	-1.9%
TOTAL AFTER OFFSET	8.6%	7.9%	7.9%	7.6%	7.4%	7.2%	7.0%

Note: Table is based on 2009 tax law and temporary provisions of HB 2649 and HB 3405, using 2007 income levels.

Source: Institute on Taxation and Economic Policy.

Oregon

State & Local Taxes With Permanent PIT & CIT Changes Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$31,000	\$31,000 – \$52,000	\$52,000 – \$84,000	\$84,000 – \$167,000	\$167,000 – \$410,000	\$410,000 or more
Average Income in Group	\$9,900	\$24,000	\$40,400	\$65,800	\$112,900	\$245,700	\$1,169,000
Sales & Excise Taxes	2.0%	1.4%	1.0%	0.8%	0.5%	0.3%	0.1%
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	1.8%	1.2%	0.8%	0.7%	0.4%	0.2%	0.1%
Consumption Taxes on Business	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%
Property Taxes	4.4%	3.2%	2.6%	2.9%	2.7%	2.1%	1.2%
Property Taxes on Families	4.2%	3.0%	2.5%	2.7%	2.5%	1.8%	0.6%
Other Property Taxes	0.2%	0.1%	0.1%	0.2%	0.2%	0.4%	0.6%
Income Taxes	2.2%	3.5%	4.7%	4.8%	5.6%	6.2%	7.0%
Personal Income Tax	2.2%	3.5%	4.7%	4.8%	5.6%	6.1%	6.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
TOTAL TAXES	8.7%	8.0%	8.3%	8.5%	8.9%	8.6%	8.4%
Federal Deduction Offset	—	-0.1%	-0.4%	-0.8%	-1.4%	-1.4%	-1.8%
TOTAL AFTER OFFSET	8.7%	8.0%	7.9%	7.7%	7.4%	7.1%	6.6%

Note: Table is based on 2009 tax law and permanent provisions of HB 2649 and HB 3405, using 2007 income levels.

Source: Institute on Taxation and Economic Policy.