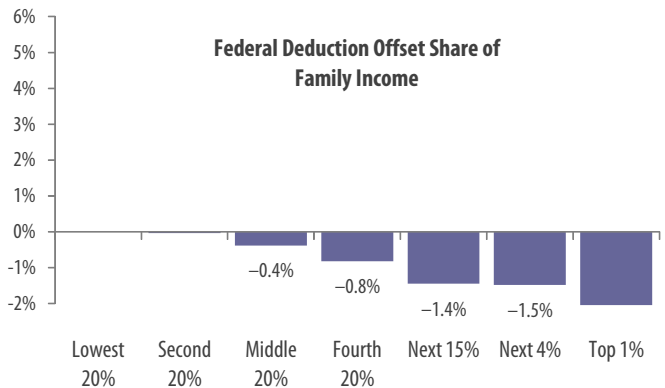
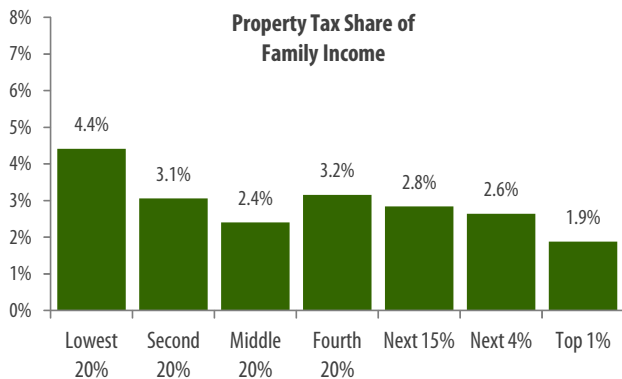
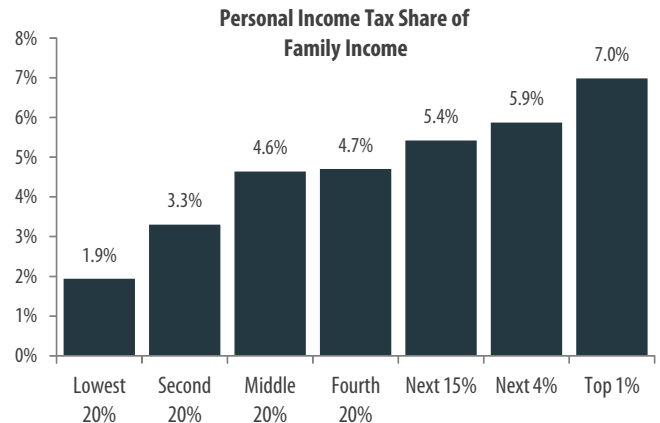
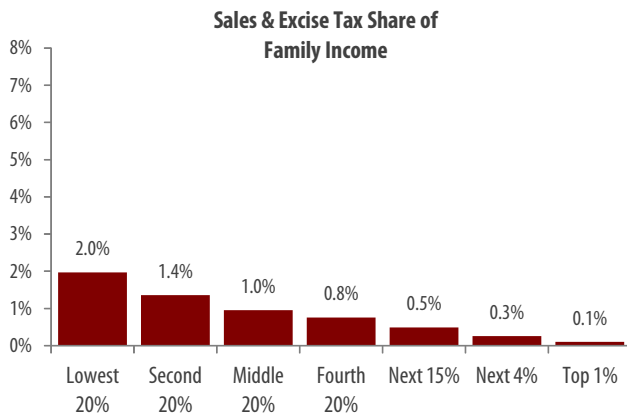
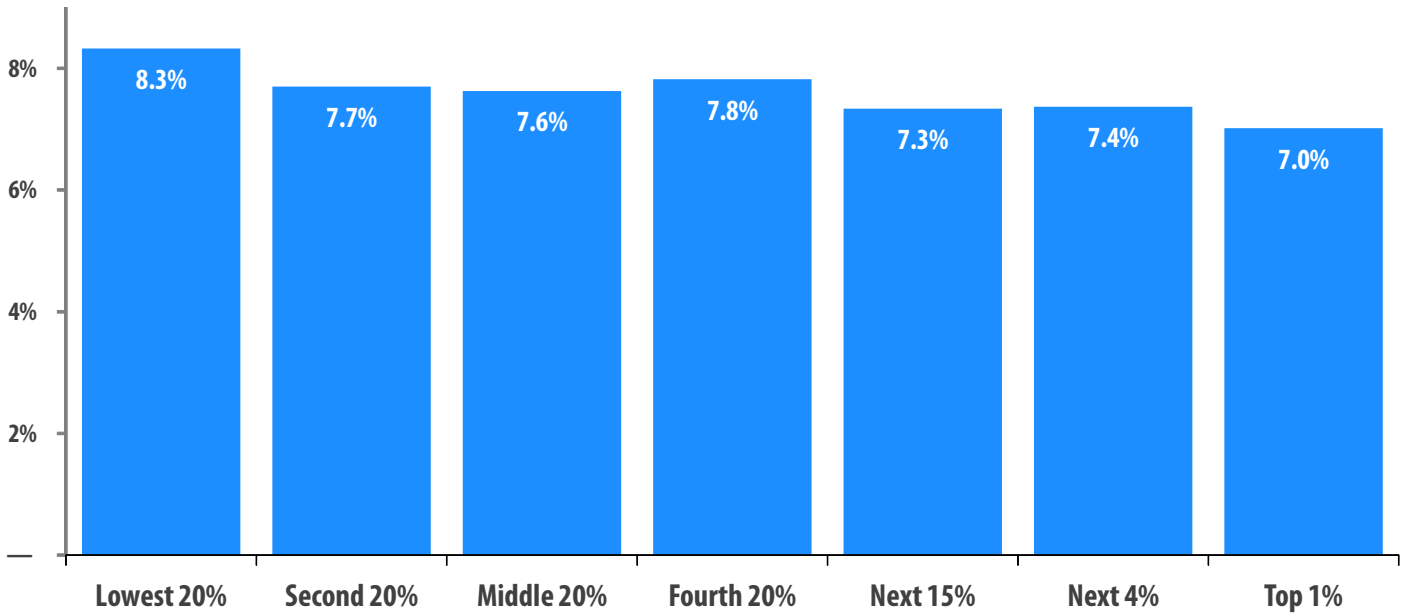


Oregon State & Local Taxes

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Oregon enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of income, post- federal offset.

Oregon State & Local Taxes

Details, Tax Code Features, & Recent Developments

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$19,000	\$19,000 – \$31,000	\$31,000 – \$53,000	\$53,000 – \$84,000	\$84,000 – \$158,000	\$158,000 – \$330,000	\$330,000 or more
Average Income in Group	\$10,600	\$25,500	\$41,100	\$66,100	\$109,400	\$212,900	\$772,900
Sales & Excise Taxes	2.0%	1.4%	1.0%	0.8%	0.5%	0.3%	0.1%
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	1.7%	1.2%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%
Property Taxes	4.4%	3.1%	2.4%	3.2%	2.8%	2.6%	1.9%
Property Taxes on Families	4.3%	2.9%	2.2%	2.9%	2.6%	2.1%	1.0%
Other Property Taxes	0.1%	0.2%	0.2%	0.2%	0.3%	0.6%	0.9%
Income Taxes	1.9%	3.3%	4.6%	4.7%	5.4%	5.9%	7.1%
Personal Income Tax	1.9%	3.3%	4.6%	4.7%	5.4%	5.9%	7.0%
Corporate Income Tax	-0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
Total Taxes	8.3%	7.7%	8.0%	8.6%	8.8%	8.8%	9.1%
Federal Deduction Offset	0.0%	0.0%	-0.4%	-0.8%	-1.4%	-1.5%	-2.0%
OVERALL TOTAL	8.3%	7.7%	7.6%	7.8%	7.3%	7.4%	7.0%

Note: Table shows detailed breakout of data on previous page.

Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ Income tax brackets, standard deduction, and “exemption” credit indexed to inflation
- ✓ Provides a refundable earned income tax credit (EITC)
- ✓ No statewide sales tax

Regressive Features

- ✗ Offers a limited income tax deduction for federal income taxes paid
- ✗ Fails to provide a property tax “circuit breaker” credit for non-elderly taxpayers

Recent Developments

- ▲ Temporary top rates of 10.8 and 11 percent were reduced to 9.9 percent in 2012

Oregon's Refundable 6% EITC Lessens Regressivity

Tax Cut as Share of Income

