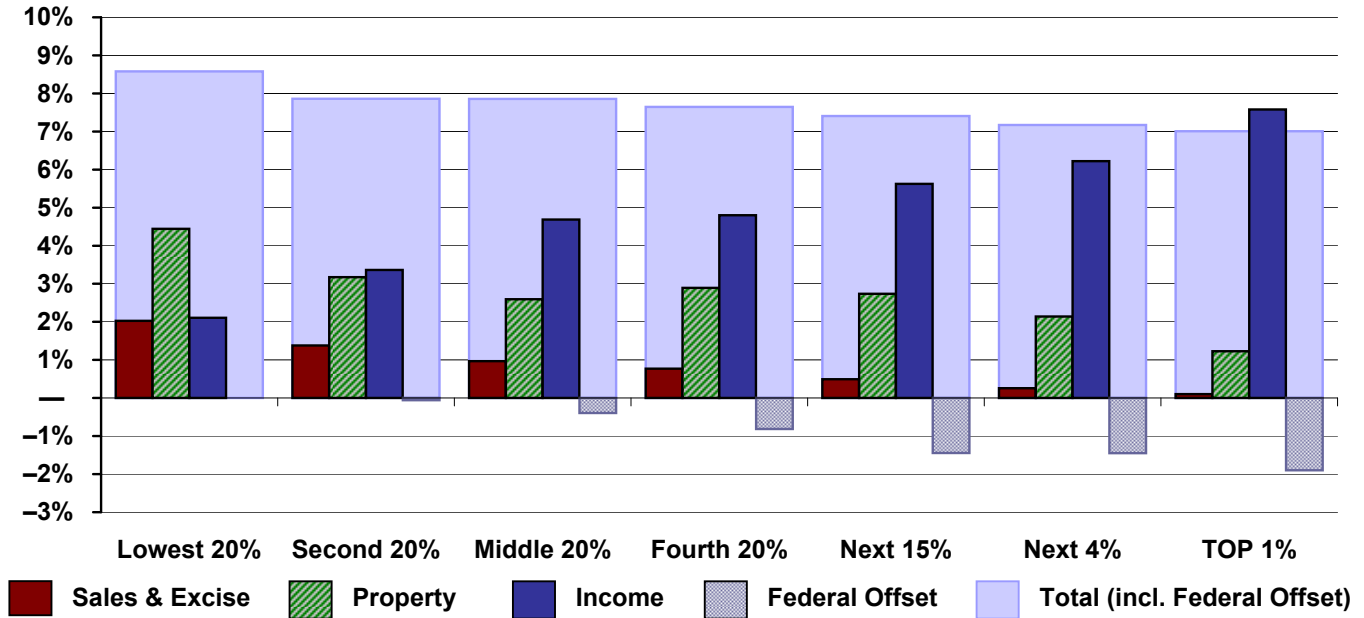


# Oregon

## 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%
<b>Income Range</b>	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
<b>Average Income in Group</b>	\$9,900	\$24,000	\$40,400	\$65,800	\$112,900	\$245,700	\$1,169,000
<b>Sales &amp; Excise Taxes</b>	<b>2.0%</b>	<b>1.4%</b>	<b>1.0%</b>	<b>0.8%</b>	<b>0.5%</b>	<b>0.3%</b>	<b>0.1%</b>
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%
<b>Property Taxes</b>	<b>4.4%</b>	<b>3.2%</b>	<b>2.6%</b>	<b>2.9%</b>	<b>2.7%</b>	<b>2.1%</b>	<b>1.2%</b>
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%
<b>Income Taxes</b>	<b>2.1%</b>	<b>3.4%</b>	<b>4.7%</b>	<b>4.8%</b>	<b>5.6%</b>	<b>6.2%</b>	<b>7.6%</b>
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%
<b>TOTAL TAXES</b>	<b>8.6%</b>	<b>7.9%</b>	<b>8.2%</b>	<b>8.5%</b>	<b>8.9%</b>	<b>8.6%</b>	<b>8.9%</b>
<b>Federal Deduction Offset</b>	—	-0.1%	-0.4%	-0.8%	-1.4%	-1.4%	-1.9%
<b>TOTAL AFTER OFFSET</b>	<b>8.6%</b>	<b>7.9%</b>	<b>7.9%</b>	<b>7.6%</b>	<b>7.4%</b>	<b>7.2%</b>	<b>7.0%</b>

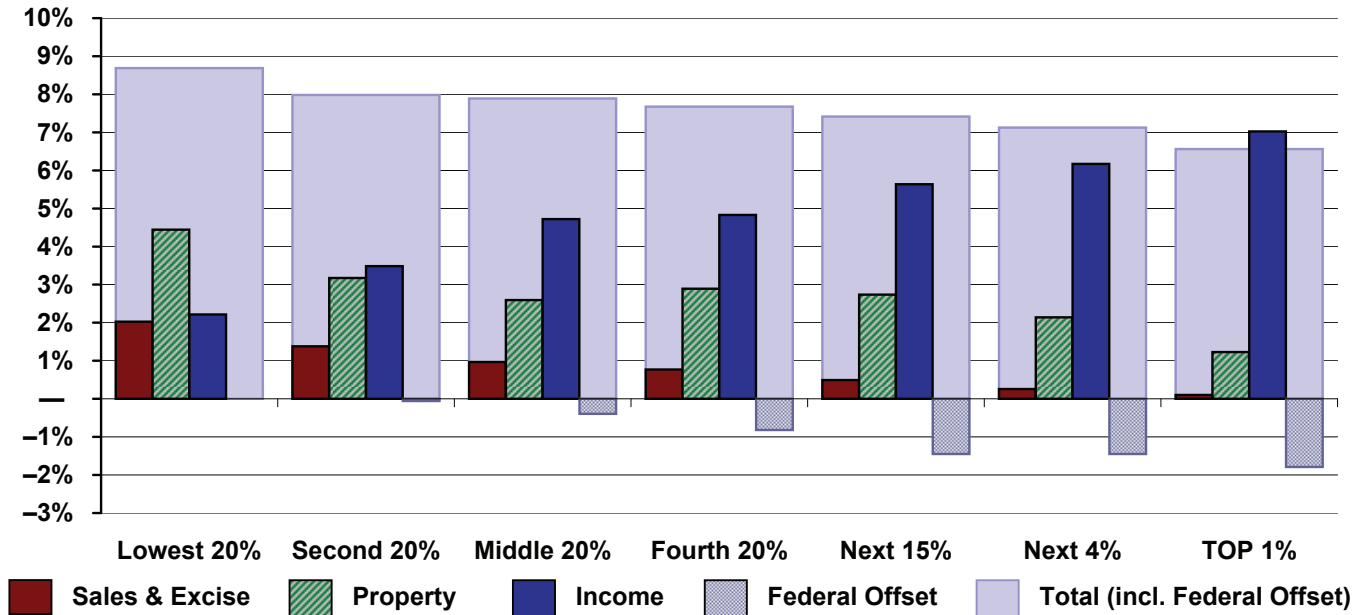
Note: Table is based on 2009 tax law and temporary provisions of HB 2649 and HB 3405, using 2007 income levels.

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%
<b>Income Range</b>	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
<b>Average Income in Group</b>	\$9,900	\$24,000	\$40,400	\$65,800	\$112,900	\$245,700	\$1,169,000
<b>Sales &amp; Excise Taxes</b>	<b>2.0%</b>	<b>1.4%</b>	<b>1.0%</b>	<b>0.8%</b>	<b>0.5%</b>	<b>0.3%</b>	<b>0.1%</b>
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%
<b>Property Taxes</b>	<b>4.4%</b>	<b>3.2%</b>	<b>2.6%</b>	<b>2.9%</b>	<b>2.7%</b>	<b>2.1%</b>	<b>1.2%</b>
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%
<b>Income Taxes</b>	<b>2.2%</b>	<b>3.5%</b>	<b>4.7%</b>	<b>4.8%</b>	<b>5.6%</b>	<b>6.2%</b>	<b>7.0%</b>
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%
<b>TOTAL TAXES</b>	<b>8.7%</b>	<b>8.0%</b>	<b>8.3%</b>	<b>8.5%</b>	<b>8.9%</b>	<b>8.6%</b>	<b>8.4%</b>
<b>Federal Deduction Offset</b>	—	-0.1%	-0.4%	-0.8%	-1.4%	-1.4%	-1.8%
<b>TOTAL AFTER OFFSET</b>	<b>8.7%</b>	<b>8.0%</b>	<b>7.9%</b>	<b>7.7%</b>	<b>7.4%</b>	<b>7.1%</b>	<b>6.6%</b>

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.