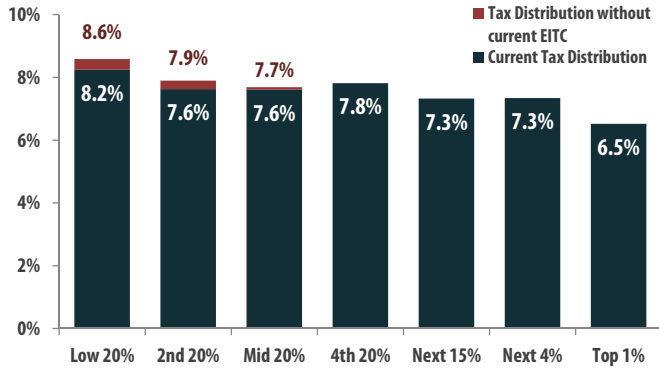


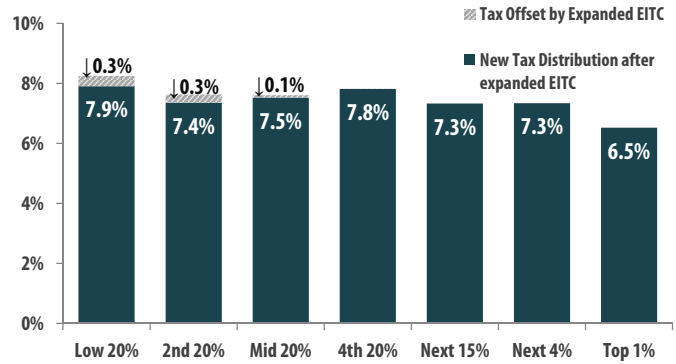
Current policy: Fully refundable state EITC worth 8% of the federal EITC

Income Group	Low 20%	2nd 20%	Mid 20%	4th 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

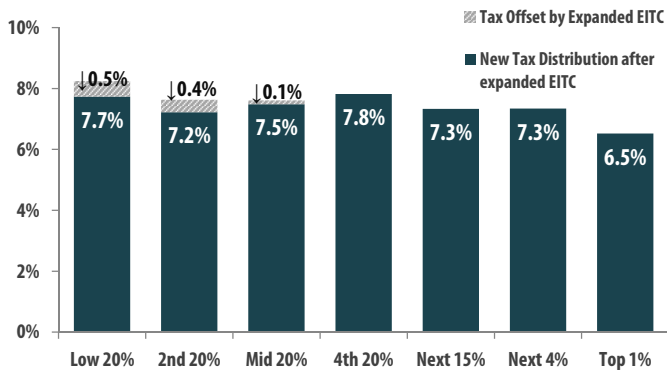
Current Distribution of Oregon's State & Local Taxes* (with impact of current EITC)



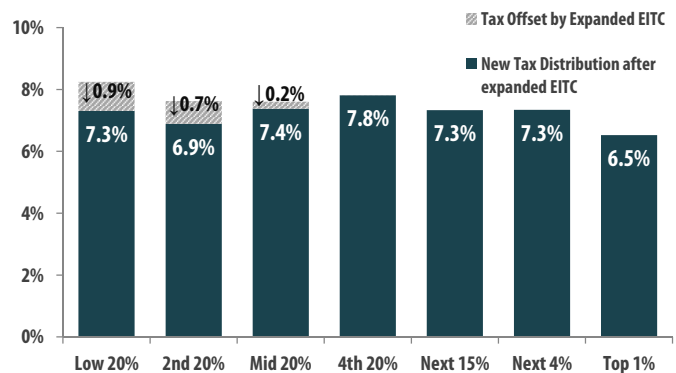
1) Increase Credit to 16% Refundable



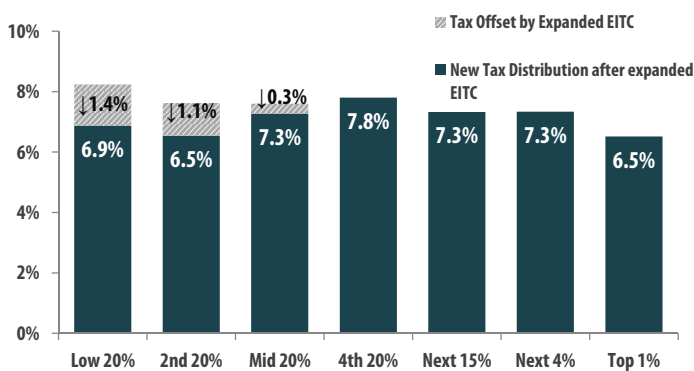
2) Increase Credit to 20% Refundable



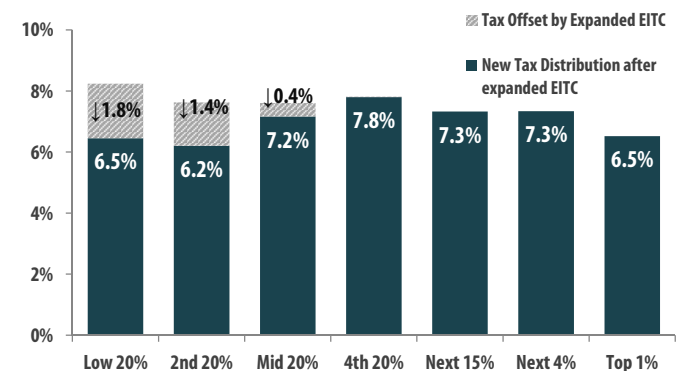
3) Increase Credit to 30% Refundable



4) Increase Credit to 40% Refundable



5) Increase Credit to 50% Refundable



*The baseline distribution of taxes used in this report has been modified from the published *Who Pays?* results to reflect the following changes enacted in 2013: an increase in the state EITC from 6 to 8 percent; eliminating the personal exemption credit for upper-income taxpayers; capping the additional elderly medical expense deduction; establishing an alternative rate structure for pass-through business income. The figures represent total state and local taxes as a share of income, post-federal offset. Due to rounding, the new tax distributions shown may not always precisely equal the current distribution minus the EITC offset.