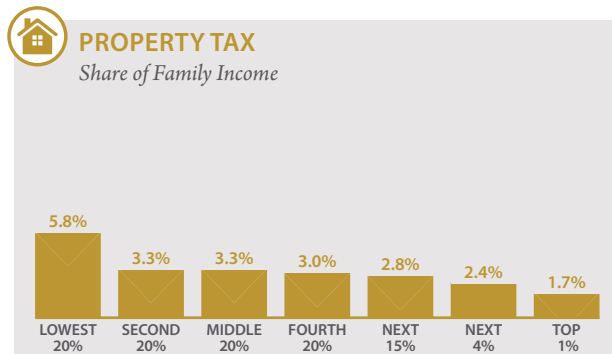
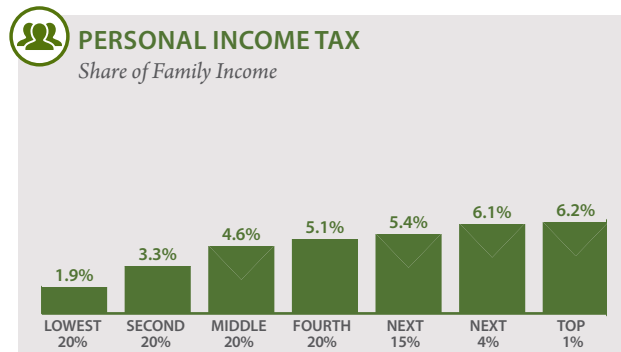
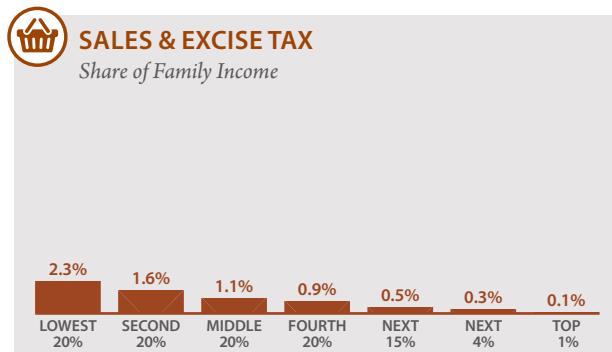
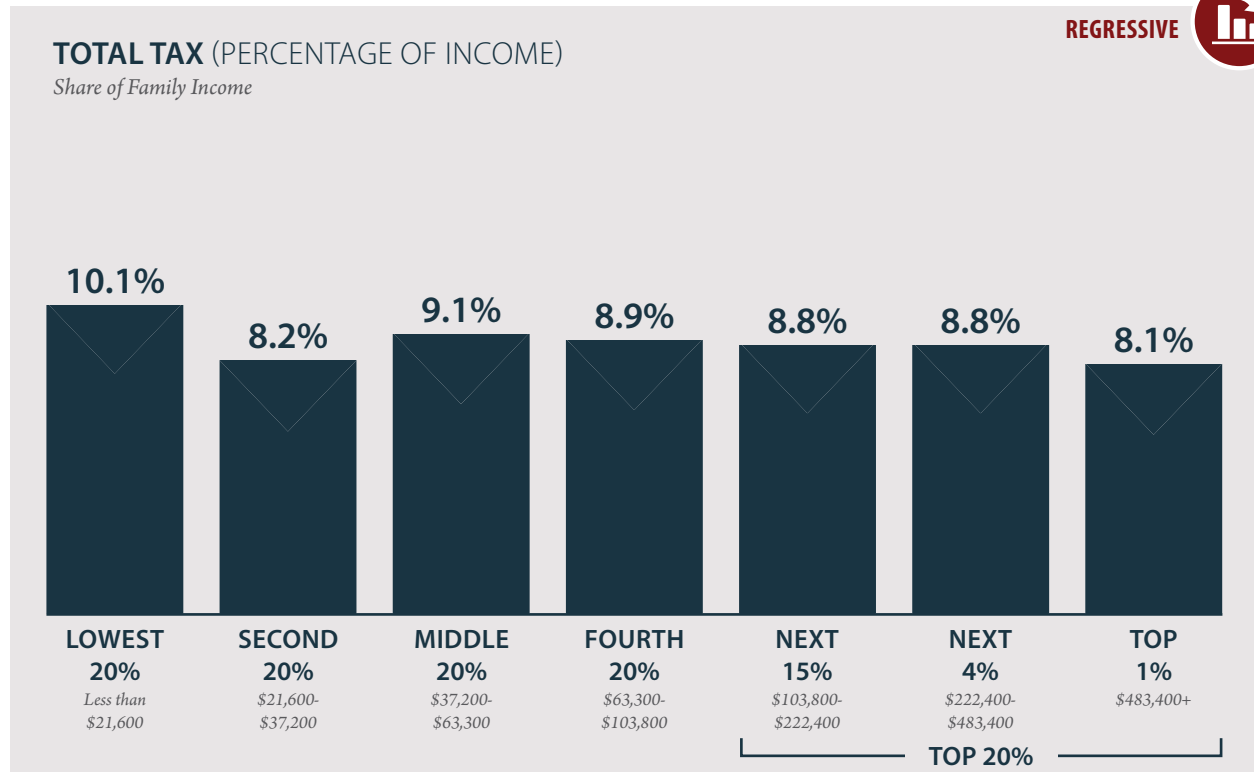


OREGON

STATE AND LOCAL TAX SHARES OF FAMILY INCOME for non-elderly taxpayers







NOTE:

Figures show permanent law in Oregon enacted through September 10, 2018 at 2015 income levels. Top figure represents total state and local taxes as a share of income. The 6th edition of Who Pays does not include the impact of the federal deduction for state and local taxes (SALT) because policy changes in the 2017 federal Tax Cuts and Jobs Act temporarily limited the extent to which the SALT deduction functions as a generalized offset of state and local taxes.

OREGON State and Local Taxes (cont.)

TOTAL TAX (PERCENTAGE OF INCOME)

Share of Family Income

INCOME GROUP	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	TOP 20%		
					NEXT 15%	NEXT 4%	TOP 1%
INCOME RANGE	Less than \$21,600	\$21,600 to \$37,200	\$37,200 to \$63,300	\$63,300 to \$103,800	\$103,800 to \$222,400	\$222,400 to \$483,400	over \$483,400
AVERAGE INCOME IN GROUP	\$12,700	\$29,000	\$48,200	\$80,300	\$144,700	\$307,700	\$1,122,100
 SALES & EXCISE TAXES	2.3%	1.6%	1.1%	0.9%	0.5%	0.3%	0.1%
General Sales—Individuals	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Sales & Excise—Ind.	2.0%	1.3%	0.9%	0.7%	0.4%	0.2%	0.1%
Sales & Excise on Business	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0.0%
 PROPERTY TAXES	5.8%	3.3%	3.3%	3.0%	2.8%	2.4%	1.7%
Home, Rent, Car—Individuals	5.7%	3.1%	3.1%	2.8%	2.6%	1.9%	0.7%
Other Property Taxes	0.1%	0.2%	0.2%	0.2%	0.3%	0.5%	1.0%
 INCOME TAXES	1.9%	3.3%	4.6%	5.1%	5.5%	6.2%	6.3%
Personal Income Tax	1.9%	3.3%	4.6%	5.1%	5.4%	6.1%	6.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	10.1%	8.2%	9.1%	8.9%	8.8%	8.8%	8.1%

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, which measures the impact of each state's tax system on income inequality, **Oregon has the 41st most unfair state and local tax system** in the country. Incomes are more unequal in Oregon after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the methodology section for additional detail on the index.)

TAX FEATURES DRIVING THE DATA IN OREGON



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides refundable dependent care tax credit
- No statewide sales tax
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax



REGRESSIVE TAX CODE FEATURES

- Provides a limited income tax deduction for federal income taxes paid
- Allows lower personal income tax rates for pass-through business income
- Fails to provide a property tax "circuit breaker" credit for low-income homeowners