

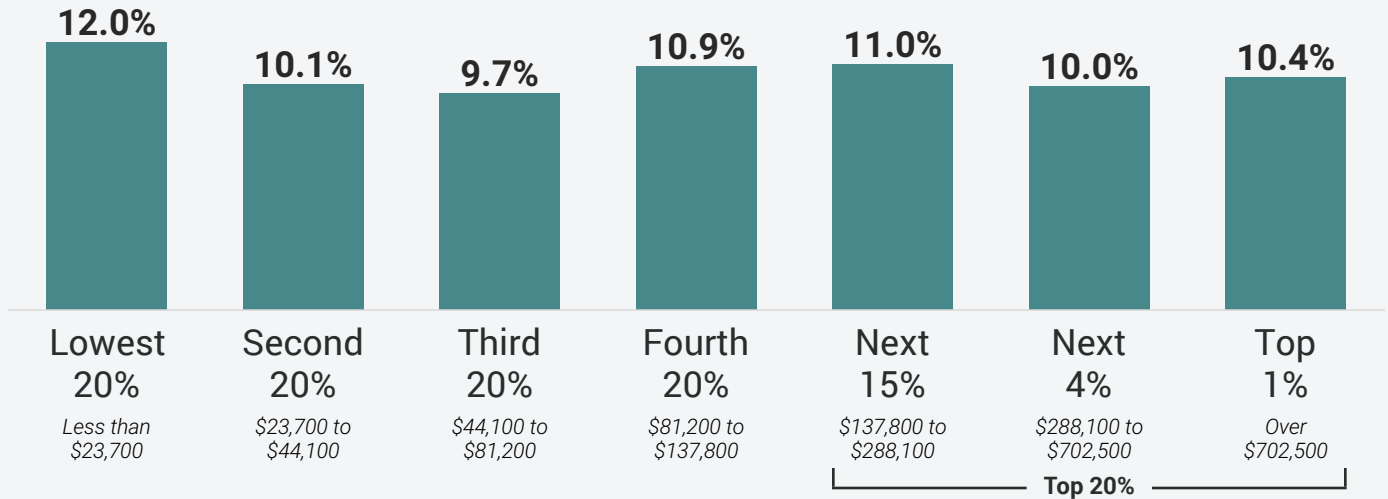


# Oregon

## State and local tax shares of family income

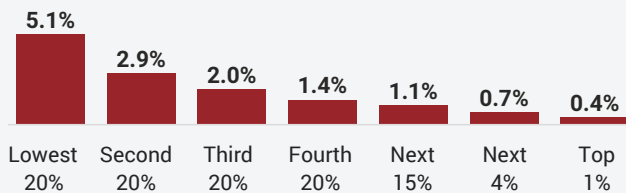
### Total Taxes

Share of family income



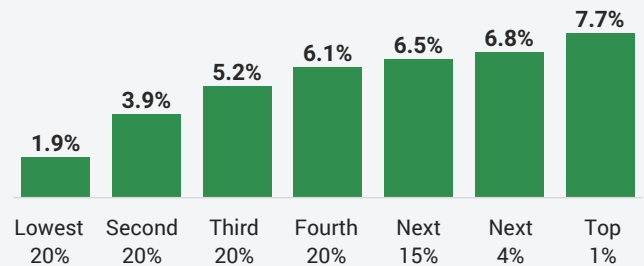
### Sales & Excise Taxes

Share of family income



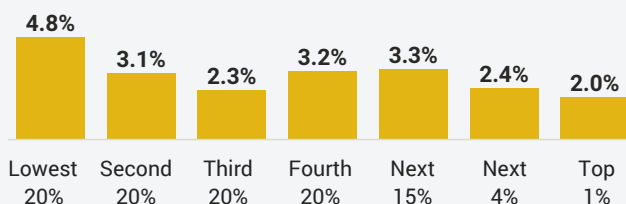
### Personal Income Taxes

Share of family income



### Property Taxes

Share of family income








Note: All figures and charts show 2024 tax law in Oregon, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.5 percent) state and local tax revenue collected in Oregon.

# Oregon

State and local tax (cont.)

Individual figures may not sum to totals due to rounding.

| Income Group  | Top 20%            |                      |                      |                       |                        |                        |                |
|---|--------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|----------------|
|   | Lowest 20%         | Second 20%           | Middle 20%           | Fourth 20%            | Next 15%               | Next 4%                | Top 1%         |
| Income Range  | Less than \$23,700 | \$23,700 to \$44,100 | \$44,100 to \$81,200 | \$81,200 to \$137,800 | \$137,800 to \$288,100 | \$288,100 to \$702,500 | Over \$702,500 |
| Average Income in Group   | \$12,800           | \$34,000             | \$61,000             | \$110,000             | \$182,900              | \$410,400              | \$1,291,400    |
|  <b>Sales &amp; Excise Taxes</b> | <b>5.1%</b>        | <b>2.9%</b>          | <b>2.0%</b>          | <b>1.4%</b>           | <b>1.1%</b>            | <b>0.7%</b>            | <b>0.4%</b>    |
| General Sales—Individuals   | 0.0%               | 0.0%                 | 0.0%                 | 0.0%                  | 0.0%                   | 0.0%                   | 0.0%           |
| Other Sales & Excise—Ind.   | 3.9%               | 1.8%                 | 1.1%                 | 0.7%                  | 0.5%                   | 0.2%                   | 0.1%           |
| Sales & Excise—Business   | 1.2%               | 1.0%                 | 0.9%                 | 0.7%                  | 0.6%                   | 0.4%                   | 0.3%           |
|  <b>Property Taxes</b>           | <b>4.8%</b>        | <b>3.1%</b>          | <b>2.3%</b>          | <b>3.2%</b>           | <b>3.3%</b>            | <b>2.4%</b>            | <b>2.0%</b>    |
| Home, Rent, Car—Individuals   | 4.4%               | 2.8%                 | 2.0%                 | 2.9%                  | 2.8%                   | 1.7%                   | 0.7%           |
| Other Property Taxes  | 0.4%               | 0.3%                 | 0.4%                 | 0.4%                  | 0.5%                   | 0.7%                   | 1.3%           |
|  <b>Income Taxes</b>             | <b>1.9%</b>        | <b>4.0%</b>          | <b>5.2%</b>          | <b>6.1%</b>           | <b>6.5%</b>            | <b>6.8%</b>            | <b>7.8%</b>    |
| Personal Income Taxes   | 1.9%               | 3.9%                 | 5.2%                 | 6.1%                  | 6.5%                   | 6.8%                   | 7.7%           |
| Corporate Income Taxes  | 0.0%               | 0.0%                 | 0.0%                 | 0.0%                  | 0.0%                   | 0.1%                   | 0.1%           |
|  <b>Other Taxes</b>              | <b>0.2%</b>        | <b>0.1%</b>          | <b>0.1%</b>          | <b>0.1%</b>           | <b>0.1%</b>            | <b>0.1%</b>            | <b>0.1%</b>    |
|  <b>TOTAL TAXES</b>             | <b>12.0%</b>       | <b>10.1%</b>         | <b>9.7%</b>          | <b>10.9%</b>          | <b>11.0%</b>           | <b>10.0%</b>           | <b>10.4%</b>   |

## ITEP Tax Inequality Index

Oregon has a hybrid system that is progressive through some parts of the income distribution and regressive through other parts. On balance, the overall system tilts regressive because low-income families pay the highest tax rates and high-income families pay less than some middle-income groups as well. **According to ITEP's Tax Inequality Index, Oregon has the 42nd most regressive state and local tax system in the country**, meaning that eight states and the District of Columbia have more progressive systems. Income disparities among many groups are larger in Oregon after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the report methodology for additional detail.)

## Tax features driving the data in Oregon

