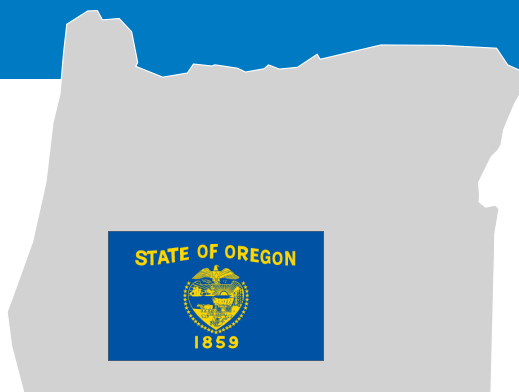


Tax Facts & Comparisons Oregon

Taxes are complicated. Each state's tax code is a multifaceted system with many moving parts, and Oregon is no exception. The Tax Foundation produces a number of rankings that evaluate states on tax structures and overall tax burdens. Here's how Oregon scores.



Tax Foundation Rankings of Oregon

State Business Tax Climate Index

12th
best

Oregon ranks 12th out of the 50 states on the Tax Foundation's 2014 *State Business Tax Climate Index*, which annually compares the states' tax systems on over 100 variables that impact business. Last year, Oregon ranked 12th.

Oregon's individual income tax ranks 31st best, its corporate income tax ranks 36th best, its sales tax ranks 4th best, its property tax ranks 15th best, and its unemployment insurance tax ranks 30th best.

Neighboring states' ranks: Washington (11th), Idaho (19th), Nevada (3rd), California (48th)

State-Local Tax Burdens Rank

16th
highest

Estimated at 10.1% of income, Oregon's 2011 state-local tax burden ranks 16th highest nationally, above the national average of 9.8%. Oregon taxpayers pay \$3,861 per capita in state and local taxes.

Neighboring states' ranks: Washington (27th), Idaho (24th), Nevada (43rd), California (4th)

Tax Freedom Day®

2015
May
2

In 2014, Oregon taxpayers worked 122 days into the year until May 2 to pay their total tax bill, ranking 33rd highest nationally.

That's 8 days after national Tax Freedom Day (April 21), the day when Americans finally have earned enough money to pay their total tax bill for the year.

More at taxfoundation.org/publications

Oregon Taxes at a Glance

Each state uses a variety of tax tools to raise revenue, including individual income taxes, property taxes, and sales taxes, among others. Here are some facts on how Oregon structures their different tax types:

Note: All collections listed on this page are combined state and local tax collections as reported by the Census Bureau's Government Finance Division. For all ranks, 1 indicates highest among the 50 states.

General Info

		Rank	Nat. Avg.
Income per capita	\$38,219	29th	\$43,735
Federal aid as % of gen. revenue	35%	13th	32.8%
State debt per capita	\$8,902	19th	\$3,678

Individual Income Tax

Number of brackets	4
Bottom income bracket rate	5.00%
Bottom bracket kick In	\$0
Top income tax rate	9.90%
Top bracket kick in	\$125,000
Collections per capita (2012)	\$1,500
Collections rank (2012)	5th

Property Tax

Collections per capita (2012)	\$1,296
Collections rank (2012)	26th
Property taxes paid as share of owner-occupied housing value (2013)	1.09%
Property taxes paid percent rank (2013)	23rd

Sources of State & Local Tax Collections

	Oregon	All States.
Property Tax	34%	32%
Sales Tax	0%	23%
Corporate Income Tax	3%	4%
Individual Income Tax	39%	22%
Other	23%	20%

Corporate Income Tax

Number of brackets	2
Top corporate tax rate	7.60%
Collections per capita (2012)	\$125
Collections rank (2012)	26th

Sales Tax

State rate	0.00%
State + average local rate	0.00%
State + average local rank	N/A
Collections per capita (2011)	\$0
Collections rank (2011)	N/A

Excise Taxes

	Rate	Rank
Gasoline taxes and fees	31.1¢ per gallon	14th
Cigarette taxes	\$1.31 per pack	27th
Spirits taxes	\$22.72 per gallon	2nd
Beer taxes	\$0.08 per gallon	45th
Cell phone taxes	1.76%	50th

Other Taxes

	Rate	Exemption
Gross receipts tax	None	N/A
Capital stock tax	None	N/A
Inheritance tax	None	N/A
Estate tax	0.8-16%	\$1,000,000

About the Tax Foundation



The Tax Foundation is the nation's leading independent tax policy research organization. Since 1937, our principled research, insightful analysis, and engaged experts have informed smarter tax policy at the federal, state, and local levels. Our Center for

State Tax Policy is routinely relied upon for presentations, testimony, and media appearances on state tax and fiscal policy, and our website is a comprehensive resource for information on tax and spending policy in each U.S. state.

More at taxfoundation.org