

## HB 2456-2 Personal Income Tax Provisions

### Distribution for tax year: 2013

Income Class	Returns	Oregon Tax (\$000s)				Federal Tax (\$000s)		Total Income (\$000s)	Average \$ Change
		Current	Proposed	Change	% Change	Base	Change		
<b>All Returns</b>									
LESS THAN 10,000	232,340	10,097	10,097	0	0%	-43,314	0	-415,232	0
10,000 TO 20,000	246,524	82,565	82,565	0	0%	-157,489	0	3,790,875	0
20,000 TO 30,000	208,162	181,427	181,427	0	0%	53,753	0	5,303,395	0
30,000 TO 40,000	156,794	231,496	231,496	0	0%	255,354	0	5,597,899	0
40,000 TO 50,000	130,688	265,908	265,908	0	0%	355,895	0	6,022,172	0
50,000 TO 70,000	206,309	587,021	587,021	0	0%	939,625	0	12,630,411	0
70,000 TO 100,000	225,827	983,962	983,962	0	0%	1,751,347	0	19,466,599	0
100,000 TO 200,000	188,400	1,493,949	1,499,152	5,203	0%	3,085,568	-689	25,383,441	28
200,000 TO 500,000	38,571	795,100	827,523	32,423	4%	2,268,746	-440	11,267,290	841
500,000 AND OVER	6,997	698,292	734,918	36,625	5%	2,527,801	-1,717	8,470,661	5,234
<b>TOTAL</b>	<b>1,640,611</b>	<b>5,329,817</b>	<b>5,404,068</b>	<b>74,251</b>	<b>1%</b>	<b>11,037,287</b>	<b>-2,847</b>	<b>97,517,511</b>	<b>45</b>
<b>Single Returns</b>									
LESS THAN 10,000	187,898	13,651	13,651	0	0%	-5,570	0	478,938	0
10,000 TO 20,000	158,480	87,798	87,798	0	0%	49,913	0	2,396,329	0
20,000 TO 30,000	113,207	140,179	140,179	0	0%	166,920	0	2,880,198	0
30,000 TO 40,000	80,035	146,831	146,831	0	0%	226,402	0	2,852,538	0
40,000 TO 50,000	62,014	146,286	146,286	0	0%	256,971	0	2,853,598	0
50,000 TO 70,000	81,319	255,355	255,355	0	0%	546,984	0	4,936,882	0
70,000 TO 100,000	49,875	236,876	236,876	0	0%	633,616	0	4,240,108	0
100,000 TO 200,000	24,088	198,258	203,461	5,203	3%	577,300	-689	3,174,529	216
200,000 TO 500,000	3,742	81,120	87,738	6,619	8%	263,437	-125	1,091,728	1,769
500,000 AND OVER	814	76,656	83,102	6,446	8%	348,024	-213	1,065,240	7,922
<b>TOTAL</b>	<b>761,472</b>	<b>1,383,009</b>	<b>1,401,277</b>	<b>18,268</b>	<b>1%</b>	<b>3,063,996</b>	<b>-1,028</b>	<b>25,970,089</b>	<b>24</b>
<b>Joint Returns</b>									
LESS THAN 10,000	44,442	-3,555	-3,555	0	0%	-37,743	0	-894,170	0
10,000 TO 20,000	88,043	-5,234	-5,234	0	0%	-207,401	0	1,394,546	0
20,000 TO 30,000	94,955	41,249	41,249	0	0%	-113,167	0	2,423,197	0
30,000 TO 40,000	76,759	84,665	84,665	0	0%	28,952	0	2,745,360	0
40,000 TO 50,000	68,674	119,623	119,623	0	0%	98,924	0	3,168,574	0
50,000 TO 70,000	124,990	331,666	331,666	0	0%	392,641	0	7,693,529	0
70,000 TO 100,000	175,952	747,085	747,085	0	0%	1,117,731	0	15,226,491	0
100,000 TO 200,000	164,312	1,295,691	1,295,691	0	0%	2,508,268	0	22,208,913	0
200,000 TO 500,000	34,829	713,981	739,785	25,804	4%	2,005,309	-315	10,175,562	741
500,000 AND OVER	6,184	621,636	651,816	30,179	5%	2,179,778	-1,505	7,405,420	4,880
<b>TOTAL</b>	<b>879,138</b>	<b>3,946,808</b>	<b>4,002,791</b>	<b>55,984</b>	<b>1%</b>	<b>7,973,291</b>	<b>-1,819</b>	<b>71,547,422</b>	<b>64</b>

FY filers affected by both provisions: 38,716 2.4%  
 FY filers affected by deduction provision: 34,310 2.1%

Itemizers moved to standard deduction: 10,038  
 Reduction in itemized deductions (\$M): \$687.7