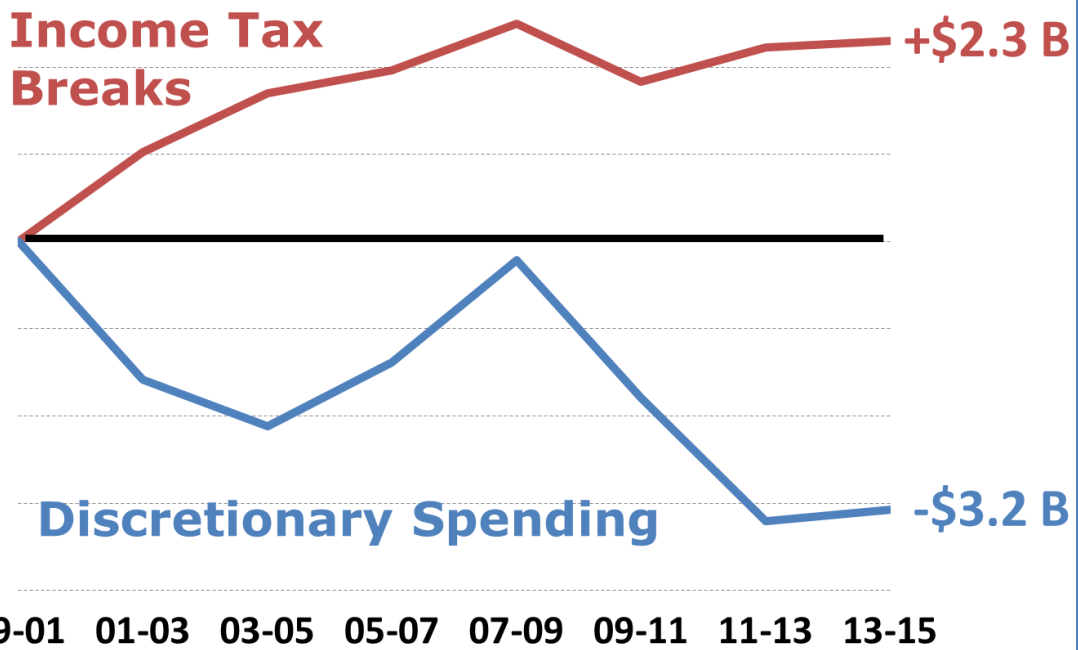
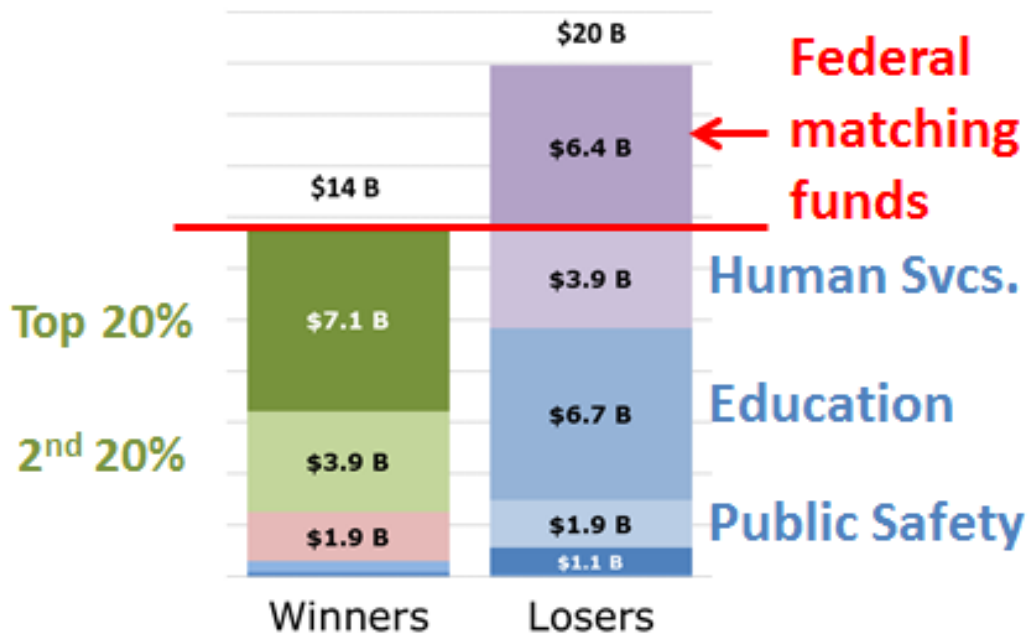


## Change Since 99-01 Biennium: Income Tax Breaks and Spending



## Cumulative Growth of Tax Breaks

99-01 thru 13-15



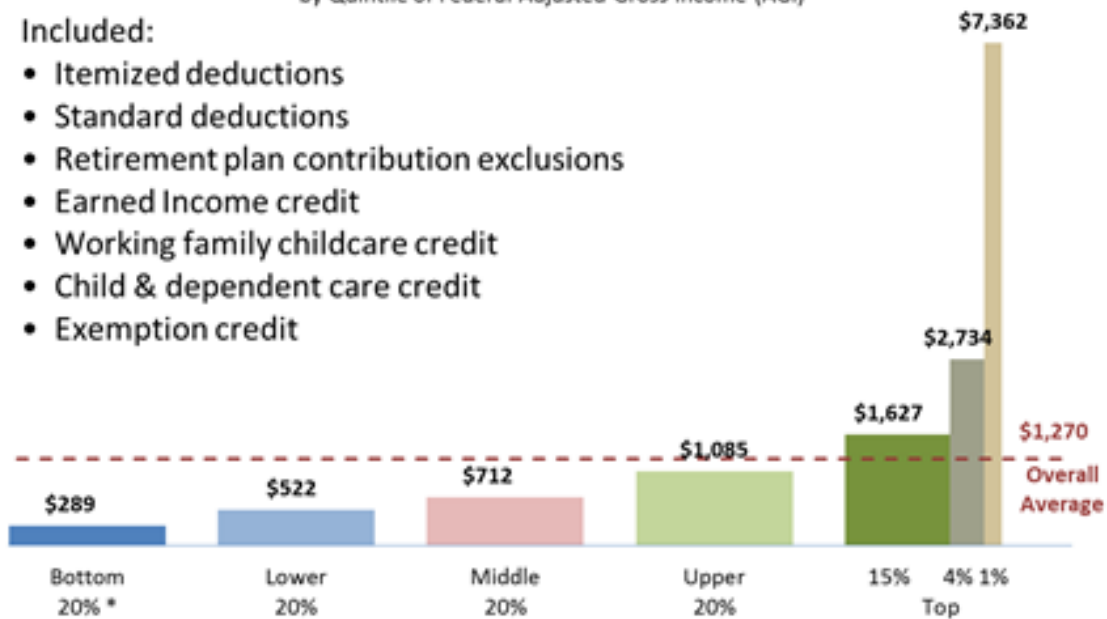
## "Wealth-Building" Tax Subsidies in OR Personal Income Tax

Tax Year 2010

by Quintile of Federal Adjusted Gross Income (AGI)

Included:

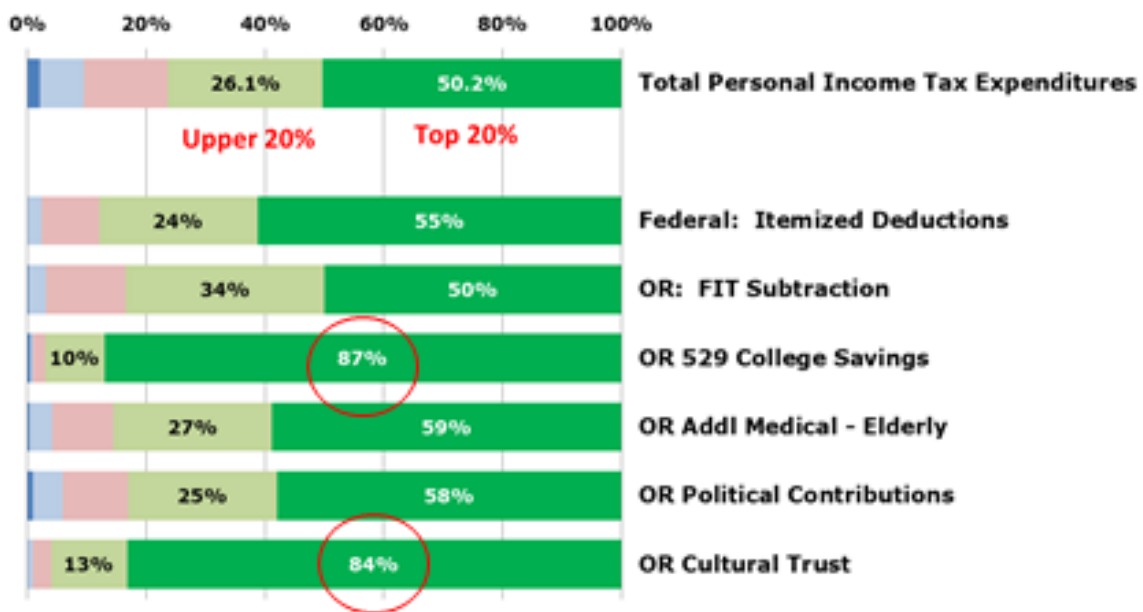
- Itemized deductions
- Standard deductions
- Retirement plan contribution exclusions
- Earned Income credit
- Working family childcare credit
- Child & dependent care credit
- Exemption credit



\* Bottom tier excludes returns with AGI less than zero

## Prime Targets to Control Income Tax Expenditure Growth

Distributions by Income (AGI) Tier in 2011-13 Tax Expenditure Report



Source: Oregon Tax Expenditure Report