

TABLE 7

SUMMARY OF OREGON TAXES

STATE	2005-2006 COLLECTIONS	2014-2015 COLLECTIONS	2015-2016 COLLECTIONS**	y/y % change	10 year % change
PERSONAL INCOME TAX	\$5,443,646,000	\$7,312,033,110	\$7,690,765,119	5.2%	41.3%
UNEMPLOYMENT INSURANCE TAXES	\$725,549,000	\$1,005,022,811	\$964,356,604	-4.0%	32.9%
GASOLINE AND USE FUEL TAXES	\$413,804,582	\$492,657,207	\$530,766,420	7.7%	28.3%
CORPORATE INCOME TAX	\$438,225,000	\$621,769,761	\$609,868,071	-1.9%	39.2%
WEIGHT MILE TAX	\$239,204,103	\$285,777,758	\$295,089,911	3.3%	23.4%
CIGARETTE TAX	\$238,695,926	\$210,236,600	\$210,868,746	0.3%	-11.7%
INSURANCE TAXES	\$60,945,000	\$23,408,408	\$24,763,247	5.8%	-59.4%
OTHER LABOR TAXES	\$87,069,432	\$90,498,133	\$94,692,136	4.6%	8.8%
TIMBER SEVERANCE TAXES	\$1,059,368	\$658,890	\$508,522	-22.8%	-52.0%
ESTATE (INHERITANCE) TAX	\$89,283,000	\$110,994,388	\$125,969,840	13.5%	41.1%
WORKERS' COMP INSURANCE TAXES	\$53,707,630	\$54,352,142	\$57,379,265	5.6%	6.8%
TELEPHONE EXCHANGE ACCESS TAX/911	\$35,988,179	\$39,379,939	\$41,714,448	5.9%	15.9%
OTHER TOBACCO PRODUCTS TAX	\$31,226,297	\$55,896,692	\$57,796,975	3.4%	85.1%
REAL ESTATE RECORDING TAX	\$25,841,406	\$33,372,601	\$35,963,399	7.8%	39.2%
BEER & WINE TAXES	\$14,840,000	\$17,770,915	\$18,395,255	3.5%	24.0%
FOREST PRODUCTS HARVEST TAXES	\$12,017,001	\$13,716,754	\$13,126,124	-4.3%	9.2%
ELECTRIC COOP TAX	\$5,241,431	\$9,265,862	\$4,374,385	-52.8%	-16.5%
PHONE ACCESS SURCHARGE (RSPF)	\$4,430,786	\$5,188,417	\$4,249,000	-18.1%	-4.1%
AMUSEMENT DEVICE TAX	\$2,565,471	\$2,754,342	\$2,834,804	2.9%	10.5%
HAZARDOUS SUBSTANCE TAXES	\$2,623,504	\$2,921,465	\$2,923,820	0.1%	11.4%
AVIATION GAS AND JET FUEL TAXES	\$2,362,240	\$1,863,842	\$3,745,380	100.9%	58.6%
PETROLEUM LOADING FEE	\$1,051,236	\$1,857,529	\$2,157,904	16.2%	105.3%
BOXING TAX	\$123,794	\$73,296	\$71,063	-3.0%	-42.6%
PRIVATE RAIL CAR TAX	\$267,911	\$266,792	\$265,280	-0.6%	-1.0%
OIL & GAS SEVERANCE TAX	\$89,819	\$108,207	\$0	-100.0%	-100.0%
STATE LODGING TAX	\$9,237,512	\$16,040,934	\$18,661,787	16.3%	102.0%
COURT FEES, FINES & ASSESSMENTS	\$59,535,299	\$59,040,673	\$61,980,041	5.0%	4.1%
MEDICAL PROVIDER/HOSPITAL TAXES	\$128,117,978	\$565,687,423	\$603,430,961	6.7%	371.0%
LOCAL TAXES	2005-2006 COLLECTIONS	2014-2015 COLLECTIONS	2015-2016 COLLECTIONS**	y/y % change	10 year % change
PROPERTY TAXES*	\$3,869,754,503	\$5,760,409,504	\$6,038,478,000	4.8%	56.0%
TRANSIT PAYROLL & EMPLOYMENT	\$207,342,819	\$318,279,856	\$351,891,320	10.6%	69.7%
FRANCHISE TAXES	\$201,689,265	\$234,879,664	\$259,007,595	10.3%	28.4%
HOTEL-MOTEL	\$76,800,000	\$141,087,744	\$155,337,606	10.1%	102.3%
PORTLAND BUSINESS LICENSE TAX	\$44,418,253	\$97,883,936	\$109,191,834	11.6%	145.8%
MULTNOMAH COUNTY BUSINESS TAX	\$50,980,000	\$73,825,000	\$80,710,000	9.3%	58.3%
MOTOR VEHICLE RENTAL TAX	\$14,886,000	\$30,450,000	\$37,897,000	24.5%	154.6%
MULTNOMAH COUNTY INCOME TAX	\$120,919,000	\$63,000	\$15,000	-76.2%	-100.0%
MOTOR FUEL TAXES	\$14,819,935	\$15,817,795	\$16,682,722	5.5%	12.6%
WASHINGTON COUNTY TRANSFER TAX	\$6,673,430	\$5,416,573	\$5,981,811	10.4%	-10.4%
OTHER TAXES	\$370,221,883	\$653,632,686	\$742,442,745	13.6%	100.5%

* includes tax imposed and urban renewal revenue

** Estimates where actuals are not available

Table 1: Oregon - Number of Jobs by Hourly Wage Level and Broad Industry - 1st Quarter 2016*

	Under \$10.00	\$10.00 - \$14.99	\$15.00 - \$19.99	\$20.00 - \$29.99	\$30.00 - \$39.99	\$40.00 - \$49.99	\$50.00 - \$59.99	\$60.00 or more	Total	Median Wage	\$9.25 or less	Pct \$9.25 or less
Total - All Industries	198,564	518,283	330,252	369,993	193,721	114,209	67,070	134,894	1,926,986	\$18.49	75,696	3.9%
Natural Resources and Mining	7,103	24,724	9,475	7,438	1,778	742	387	865	52,512	\$12.95	2,607	5.0%
Construction	1,418	15,300	20,585	26,077	17,351	9,319	3,177	3,924	97,151	\$23.51	656	0.7%
Manufacturing	6,064	40,186	38,904	47,327	20,378	12,354	8,529	23,782	197,524	\$22.08	2,243	1.1%
Wholesale Trade	2,890	15,836	15,146	18,958	8,431	4,766	3,038	9,229	78,294	\$22.12	874	1.1%
Retail Trade	51,714	89,229	36,152	24,789	9,442	4,116	2,452	6,572	224,466	\$12.73	17,294	7.7%
Transportation, Warehousing, and Utilities	1,968	13,505	11,897	13,585	5,620	3,863	2,462	5,714	58,614	\$20.88	735	1.3%
Information	2,137	4,177	4,417	7,664	5,943	3,700	2,633	5,714	36,385	\$29.66	790	2.2%
Financial Activities	2,458	16,767	16,838	20,012	10,031	5,785	3,639	10,428	85,958	\$22.61	1,063	1.2%
Professional and Business Services	19,352	76,146	36,681	41,310	25,220	15,970	11,063	24,885	250,627	\$18.78	6,023	2.4%
Private Educational Services	2,582	6,708	6,436	8,129	4,016	1,995	950	1,286	32,102	\$20.05	1,125	3.5%
Health Care & Social Assistance	13,611	66,096	47,684	43,926	23,427	16,810	12,722	23,561	247,837	\$19.54	4,838	2.0%
Leisure and Hospitality	72,424	88,743	28,621	23,801	5,212	1,688	780	1,806	223,075	\$11.35	30,649	13.7%
Other Services	7,740	23,725	12,779	13,283	5,446	2,513	1,350	2,404	69,240	\$15.83	3,356	4.8%
State Government	90	3,815	15,726	15,314	10,964	6,224	2,392	1,615	56,140	\$25.34	60	0.1%
Local Government	6,954	33,087	28,790	58,247	40,402	24,313	11,462	13,021	216,276	\$26.07	3,354	1.6%
Non-classifiable	59	239	121	133	60	51	34	88	785	\$18.02	29	3.7%

* Count of records. Individuals holding multiple jobs will be counted more than once.

Records meeting the following conditions have been excluded from this analysis:

0 (zero) hours reported

999 hours reported

wages < \$7.25/hr calculated

wages > \$500/hr calculated and < 10 hours reported

federal government employment

Source: *Unemployment Insurance Wage Records*

Payroll tax for the whole state. (Can be split 50,50)

	State	Metro	Salem	0.10% of payroll			0.125% payroll			0.150% payroll		
				State	Metro	Salem	State	Metro	Salem	State	Metro	Salem
2017	86,069	52,588	6,653	\$ 86.1	\$ 52.6	\$ 6.7	\$ 107.6	\$ 65.7	\$ 8.3	\$ 129.1	\$ 78.9	\$ 10.0
2018	92,205	56,337	7,127	\$ 92.2	\$ 56.3	\$ 7.1	\$ 115.3	\$ 70.4	\$ 8.9	\$ 138.3	\$ 84.5	\$ 10.7
2019	98,148	59,968	7,586	\$ 98.1	\$ 60.0	\$ 7.6	\$ 122.7	\$ 75.0	\$ 9.5	\$ 147.2	\$ 90.0	\$ 11.4
2020	104,377	63,774	8,068	\$ 104.4	\$ 63.8	\$ 8.1	\$ 130.5	\$ 79.7	\$ 10.1	\$ 156.6	\$ 95.7	\$ 12.1
2021	110,429	67,471	8,536	\$ 110.4	\$ 67.5	\$ 8.5	\$ 138.0	\$ 84.3	\$ 10.7	\$ 165.6	\$ 101.2	\$ 12.8
2022	116,258	71,033	8,986	\$ 116.3	\$ 71.0	\$ 9.0	\$ 145.3	\$ 88.8	\$ 11.2	\$ 174.4	\$ 106.5	\$ 13.5
2023	121,938	74,504	9,425	\$ 121.9	\$ 74.5	\$ 9.4	\$ 152.4	\$ 93.1	\$ 11.8	\$ 182.9	\$ 111.8	\$ 14.1
2024	127,744	78,051	9,874	\$ 127.7	\$ 78.1	\$ 9.9	\$ 159.7	\$ 97.6	\$ 12.3	\$ 191.6	\$ 117.1	\$ 14.8
Annual Average												
				\$ 107.1	\$ 65.5	\$ 8.3	\$ 133.9	\$ 81.8	\$ 10.4	\$ 160.7	\$ 98.2	\$ 12.4

	workers	
About 4% of total are min wage	75,696	\$ 1,456
min to \$10	122,868	\$ 2,556
\$10 to \$15 an hour	319,719	\$ 8,978
First \$9.25 in wages are exempt	1,926,986	\$ 37,075

Min Wage	\$ 2.2	\$ 2.2	\$ 2.7	\$ 2.7	\$ 3.2	\$ 3.2	
\$ 10 hour	\$ 3.8	\$ 5.9	\$ 4.7	\$ 7.4	\$ 5.7	\$ 8.9	
\$ 10 - \$15 hour	\$ 13.3	\$ 19.2	\$ 16.6	\$ 24.0	\$ 19.9	\$ 28.8	
First \$ 9.25/hr in wages	\$ 54.78		\$ 68.47		\$ 82.17		

	Rate	Single Filers & Married, Filing Separately	Married, Filing Jointly & Head of Household	
	0.018450%	\$0.00+	\$0.00+	
2*X%	0.03690%	\$7,850.00+	\$15,700.00+	0.000369
4*X%	0.07380%	\$18,610.00+	\$37,220.00+	0.000738
6*X%	0.11070%	\$29,372.00+	\$58,744.00+	0.001107
8*X%	0.14760%	\$40,773.00+	\$81,546.00+	0.001476
9.3*X%	0.17159%	\$51,530.00+	\$103,060.00+	0.0017159
10.3*X%	0.19004%	\$263,222.00+	\$526,444.00+	0.0019004

2017-19		\$156.20
2019-21		\$243.40
2021-23		\$273.90

Add 0.185% to employees of todays districts

Annual Average 2017-2024	Wilsonville	\$2.329	0.00185
	Canby	\$0.469	0.00185
	Sandy	\$0.227	0.00185
	TriMet	\$99.545	0.00185
	Lane (LTD)	\$12.159	0.00185
	Total	\$114.729	