

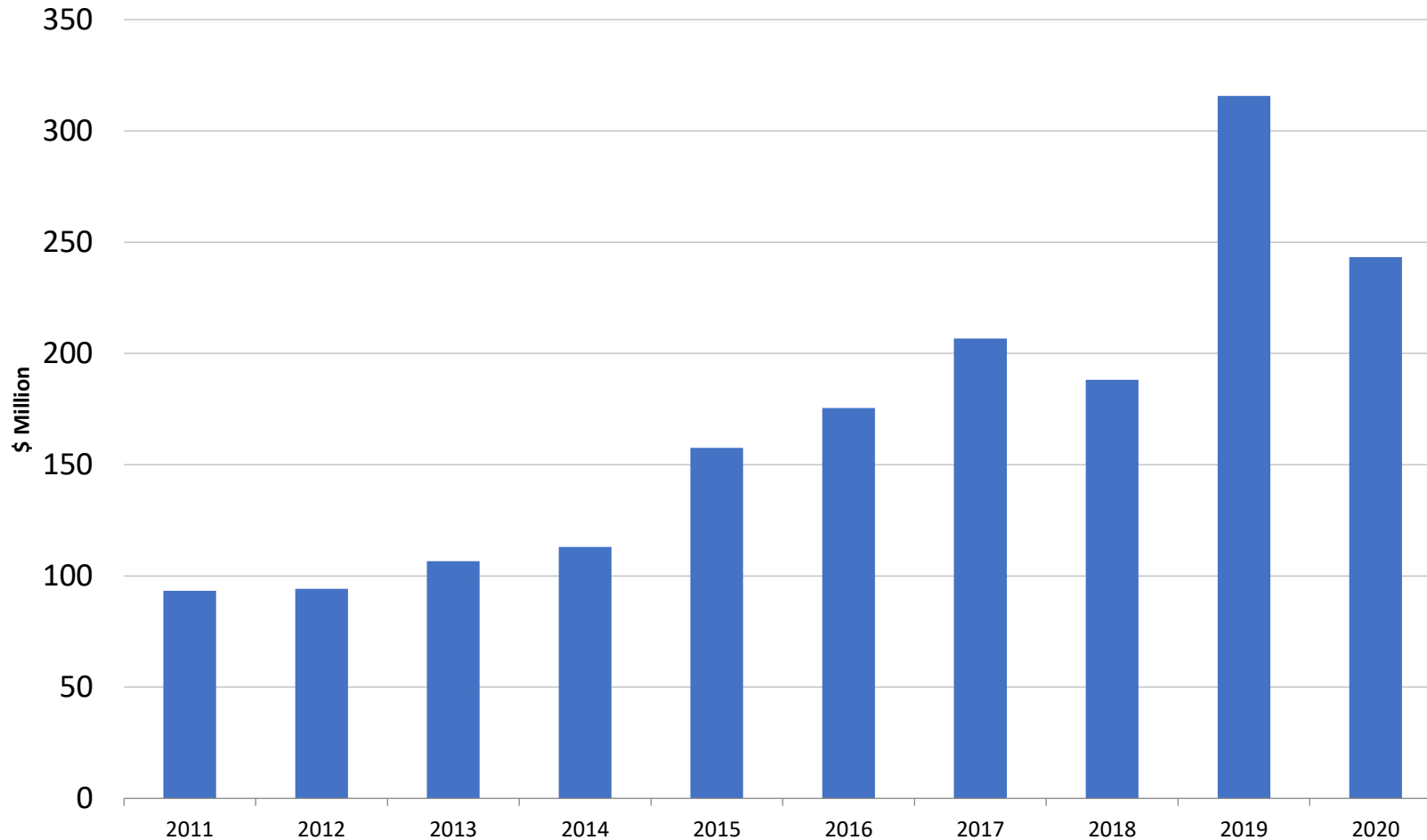


# Estate Tax Highlights

Senate Committee on Finance and Revenue



# Estate Tax Liability by Tax Year (year of death)





# Tax Rate

<b>Estate Value in Oregon</b>	<b>Marginal Tax Rate</b>
Less than \$1 million	0%
\$1m - \$1.5m	10%
\$1.5m - \$2.5m	10.25%
\$2.5m - \$3.5m	10.5%
\$3.5m - \$4.5m	11%
\$4.5m - \$5.5m	11.5%
\$5.5m - \$6.5m	12%
\$6.5m - \$7.5m	13%
\$7.5m - \$8.5m	14%
\$8.5m - \$9.5m	15%
More than \$9.5m	16%





# 2020 Returns by Estate Size

<b>Taxable Estate</b>	<b>Number of Returns</b>	<b>% of Returns</b>	<b>Total Tax (\$ million)</b>	<b>% of Tax</b>
Under \$1M	674	27.1%	\$0.0	0.0%
\$1M-\$1.5M	824	33.1%	\$13.8	5.7%
\$1.5M-\$2.0M	350	14.1%	\$23.7	9.7%
\$2.0M-\$2.5M	193	7.8%	\$21.7	8.9%
\$2.5M-\$3.0M	118	4.7%	\$18.9	7.8%
\$3.0M-\$3.5M	84	3.4%	\$17.6	7.2%
\$3.5M-\$4.5M	79	3.2%	\$22.3	9.2%
\$4.5M-\$5.5M	48	1.9%	\$17.4	7.2%
\$5.5M-\$6.5M	27	1.1%	\$10.8	4.4%
\$6.5M-\$7.5M	15	0.6%	\$8.9	3.6%
\$7.5M-\$9.5M	23	0.9%	\$14.8	6.1%
\$more than \$9.5M	51	2.1%	\$73.4	30.2%
<b>Total</b>	<b>2,486</b>	<b>100%</b>	<b>\$243.3</b>	<b>100%</b>





# Natural Resource Credit on Returns

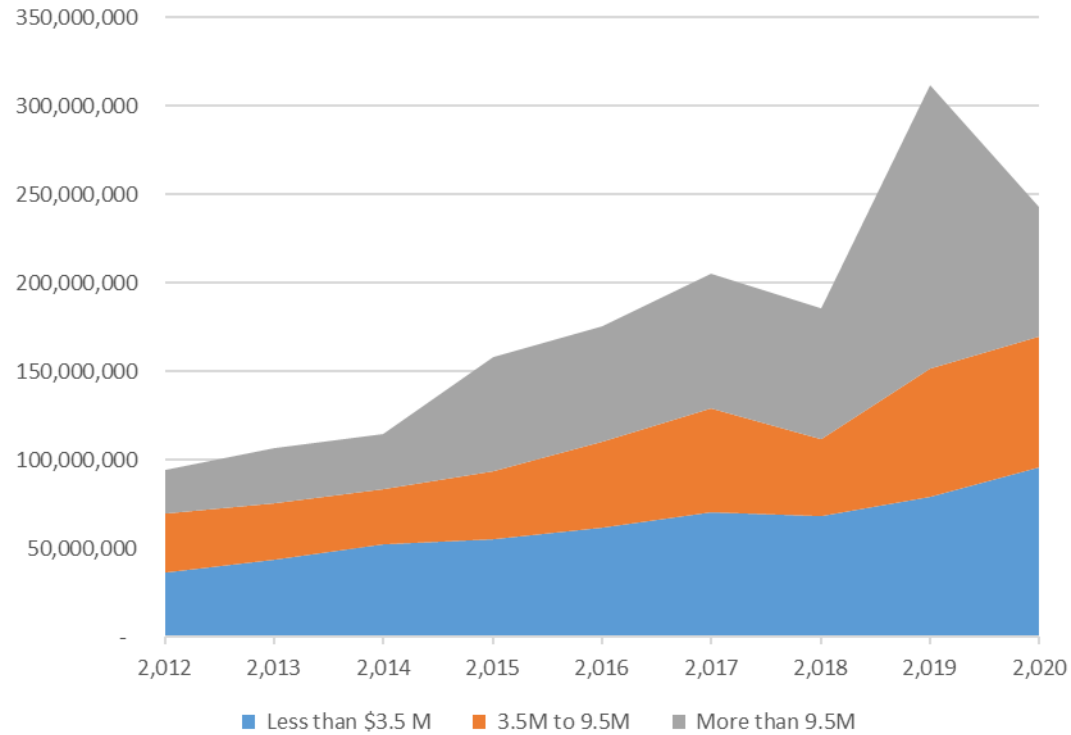
<b>Tax Year</b>	<b>Total Returns</b>	<b>Total Tax (\$ million)</b>	<b>Number with NRC</b>	<b>Total NRC (\$ million)</b>
2017	2,063	\$206.7	50	\$5.7
2018	2,067	\$188.1	45	\$5.2
2019	2,372	\$315.8	52	\$6.2
2020	2,486	\$243.3	59	\$7.9





# Estate Tax by Taxable Estate Category

Total Estate Tax by Taxable Estate Category



% of Estate Tax owed by Taxable Estate Category

