Oregon

Poor Families in Oregon Remain Subject to the Income Tax

Oregon's 2001 income tax threshold — the income level at which families begin paying income tax:

Ranking among 42 states with income taxes

For two-parent families of four: \$15,100.

13th lowest

For single-parent families of three: \$13,000.

14th lowest (tie)

Oregon's 2001 income tax on working-poor and near-poor families:

For families of four with *incomes at the poverty line (\$18,104)*: **\$296**. **8**th **highest**

For families of three with *incomes at the poverty line (\$14,129)*: **\$86**. **10**th **highest**

For families of three with *minimum-wage earnings* (\$13,520): \$38. 8th highest

For families of three with *incomes at 125% of poverty line (\$17,661):*\$424.

5th highest

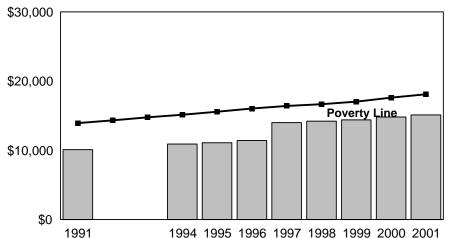
For families of four with *incomes at 125% of the poverty line* (\$22.630): **\$749.**

3rd highest

Despite progress, Oregon continues to tax families with incomes below the poverty line.

- Oregon's tax threshold for families of four increased in 1997 with the adoption of a low-income tax credit. However, it remains below the poverty line.
- In 1991, a family of four owed tax when its income exceeded 73 percent of the poverty line. For 2001, Oregon's tax threshold is 83 percent of the poverty line.

Income Tax Threshold for Family of Four



Year	Threshold
1991	\$10,100
1994	\$10,900
1995	\$11,100
1996	\$11,400
1997	\$14,000
1998	\$14,200
1999	\$14,400
2000	\$14,800
2001	\$15,100

Source: CBPP, State Income Tax Burdens on Low-Income Families in 2001, February 26, 2002.