

## Sales Tax – Oregon has NO general sales tax.

### Personal Income Tax Rates - 2009

Individuals, estates, and trusts pay personal income taxes in Oregon. Part-year residents and nonresidents with income from Oregon sources also pay Oregon taxes. State Personal Income Tax ranges from 5-9% of Oregon taxable income. The following tax rates are for all Oregon taxpayers who file full-year, part-year, or nonresident returns.

#### For persons filing Single, or Married filing separately.

If taxable income is:	The tax is:
Not over \$3,050	5% of taxable income
Over \$3,050 but not over \$7,600	\$153 plus 7% of the excess over \$3,050
Over \$7,600	\$471 plus 9% of the excess over \$7,600

#### For persons filing Jointly, Head of household, or Qualifying Widow(er) with dependent child.

If taxable income is:	The tax is:
Not over \$6,100	5% of taxable income
Over \$6,100, but not over \$15,200	\$305 plus 7% of the excess over \$6,100
Over \$15,200	\$942 plus 9% of the excess over \$15,200

### Filing Information

Employers withhold tax from employees' wages. Employees file for refunds or pay additional tax by April 15th. Quarterly estimated payments are generally required for self-employed people, those with income not subject to withholding, and people who expect to owe \$1000 or more on their Oregon income tax return.

# Taxes (continued)

## Business and Corporate Taxes

Corporations doing business in Oregon pay excise tax. Corporations not doing business or not authorized to do business, but having income from an Oregon source, pay income tax. Corporations with no business activity in Oregon don't have to file an Oregon return. The tax rate is 6.6 percent of Oregon taxable income. There is a minimum excise tax of \$10. Corporations file Form 20 (excise) or Form 20-I (income). S corporations file Form 20-S. Insurance corporations file Form 20-INS. Returns are due on the 15th day of the month following the due date of the federal return for the tax year. Quarterly estimated payments are required of corporations expecting to have tax of \$500 or more.

## Property Taxes

In Oregon, property taxes help support police, fire protection, education and other services provided by local taxing districts, such as cities, counties and schools. The amount of property tax you pay is based on two things: 1) the assessed value of your property, and 2) the amount of taxes that each taxing district is authorized to raise. The Oregon constitution places limits on both of these factors. It establishes a maximum assessed value and limits the increases of this value. The constitution also places a limit on operating tax rates for most of the taxing districts in the state. Property is taxed on its assessed value. A property's assessed value is the lower of its real market value or its maximum assessed value. Each year, the county assessor determines the property's real market value and calculates its maximum assessed value.

### Tax Rates by Type of Taxing District - 2008-2009

City	County	Tax Rate
<b>Marion</b>		
Keizer	Marion	15.09
Salem	Marion	18.31
Silverton	Marion	18.19
Stayton	Marion	14.93
Woodburn	Marion	20.11
<b>Polk</b>		
Dallas	Polk	14.47
Independence	Polk	19.55
Monmouth	Polk	17.69
West Salem	Polk	17.56

### Additional Information:

#### Marion County

503-588-5215  
[www.co.marion.or.us](http://www.co.marion.or.us)

#### Polk County

503-623-9264  
[www.co.polk.or.us](http://www.co.polk.or.us)

#### Oregon Department of Revenue

503-378-4988  
[www.oregon.gov/DOR](http://www.oregon.gov/DOR)