

Division: Finance & Risk Management

Program Characteristics:

Program Description

On November 3, 2020, Multnomah County voters approved the Preschool For All Program Ballot Measure 26-214 to impose a personal income tax to fund universal, tuition-free, voluntary, and high-quality preschool education for all three and four-year-olds in the County.

The tax became effective for tax years starting January 1, 2021, and applies to both residents and non-residents with Oregon taxable income exceeding certain thresholds:

- Single Filers: 1.5% tax on income over \$125,000 and 3.00% on income over \$250,000.
- Joint Filers: 1.5% tax on income over \$200,000 and 3.00% on income over \$400,000.

The program is responsible for:

- Developing and maintaining the tax code and procedures
- Creating educational and outreach materials (including a tax handbook and public page)
- Developing and maintaining tax forms, performing tax accounting, reporting, and quality control
- Supporting tax disputes
- Managing the intergovernmental agreement with the City of Portland

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This commitment is supported by a transparent tax code and clear educational/outreach materials, like a public website and tax handbook, ensuring fair, understandable, and consistent tax administration for all taxpayers.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	\$0	\$193,484	\$0	\$199,829
Contractual Services	\$0	\$15,000	\$0	\$15,000
Materials & Supplies	\$0	\$5,016	\$0	\$5,000
Internal Services	\$0	\$21,736	\$0	\$22,250
Total GF/non-GF	\$0	\$235,236	\$0	\$242,079
Total Expenses:	\$235,236		\$242,079	
Program FTE	0.00	1.00	0.00	1.00
Total Revenue	\$0	\$0	\$0	\$0

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Maintain a tax compliance rate of 90% or above	96%	95%	95%
Maintain tax administration public page making available tax education/guidance materials (1-Yes, 0-No)	1	1	1