

**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**

	<b>2026 General Fund</b>	<b>2026 Other Funds</b>	<b>2027 General Fund</b>	<b>2027 Other Funds</b>
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
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$235,236</b>	<b>\$0</b>	<b>\$242,079</b>
<b>Total Expenses:</b>	<b>\$235,236</b>		<b>\$242,079</b>	
<b>Program FTE</b>	0.00	1.00	0.00	1.00
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Performance Measures**

<b>Performance Measure</b>	<b>FY25 Actual</b>	<b>FY26 Estimate</b>	<b>FY27 Target</b>
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