

OREGON CENTER

for **PUBLIC POLICY**

Action Plan for the People

How to Build Economic Justice in Oregon

May 2022

We believe that all Oregonians deserve a real opportunity to thrive. This vision of an equitable Oregon won't be achieved by accident or by chance.

Good public policy is essential.





About the Action Plan

A Note on Our Funders

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Acknowledgments

We thank the many community partners who served as collaborators and thought-partners in the development of this Action Plan. Inclusion below should not be taken as an endorsement of this Action Plan, but as appreciation for the wisdom and advice they provided:

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| Basic Rights Oregon | Neighborhood Partnerships | Our Children Oregon |
| Capaces Leadership Institute | Northwest Health Foundation | Partners for Hunger-Free Oregon |
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| Forward Together | Oregon Housing Alliance | University of Oregon Labor Education and Research Center |
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| Latino Network | | |

The Action Plan for the People is the product of a year’s worth of research and deep conversations with community partners about the policies that can advance economic justice in Oregon. Our goal with this document is to put forward policy solutions that reflect community priorities and make Oregon’s economy more just and equitable.

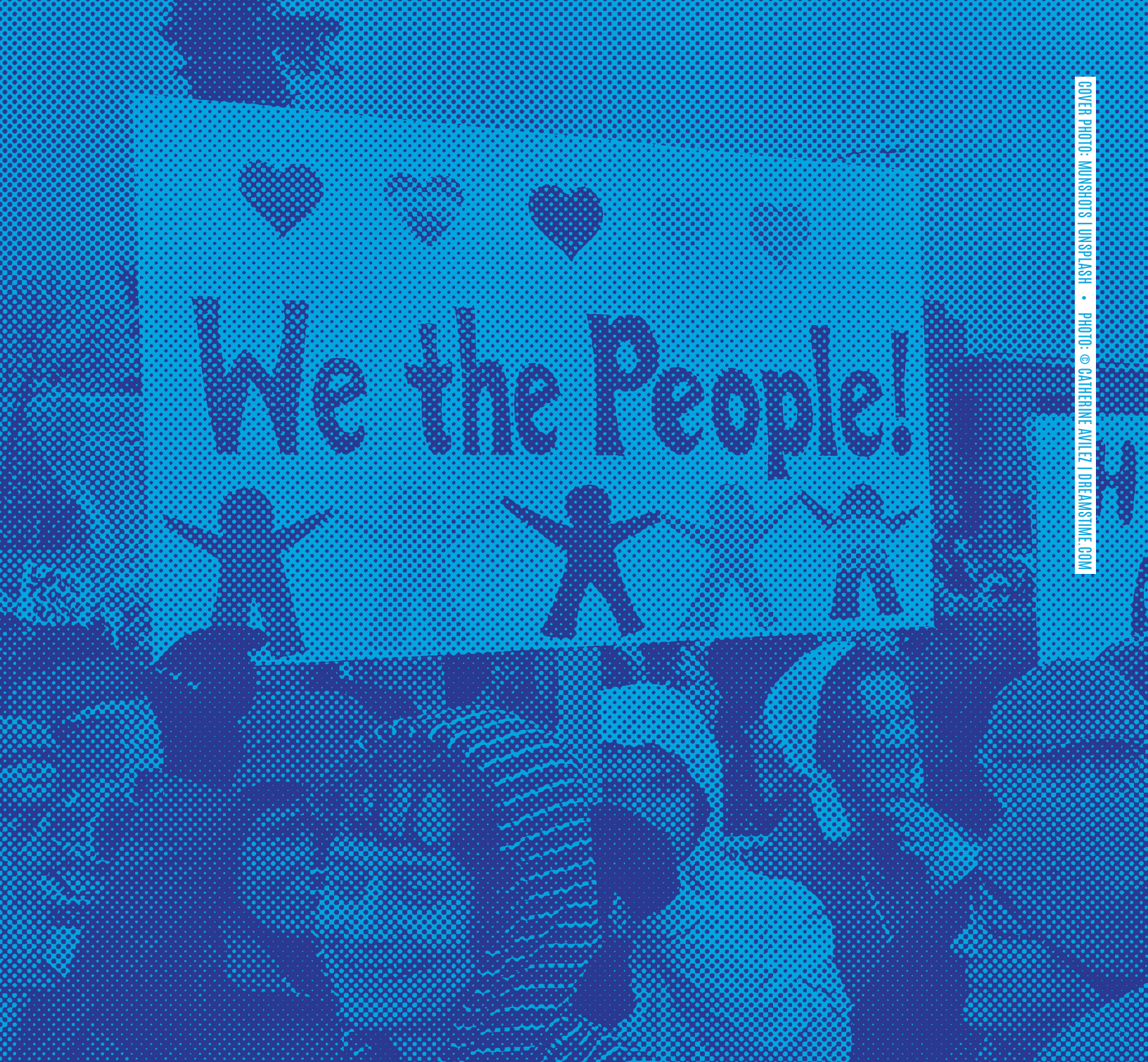
Many of the conversations we held were with organizations representing Black, Indigenous, and other communities of color — and with good reason. This nation’s long history of exploitation and exclusion, as well as on-going discrimination, mean that these communities often face greater economic obstacles. Justice demands that we address these inequities head on. At the same time, public policies that lift up Black and brown communities are the very same kind of policies that lift up all Oregonians struggling to make ends meet.

Having set out the structural reforms to Oregon’s economy that will help all Oregonians thrive, we now turn to the campaigns and legislation needed to make this vision a reality. In the cases of establishing a guaranteed income program and reforming Oregon’s kicker, we intend to catalyze community conversations and long-term campaigns. We will work with partners to craft specific policy reforms that can become law. In other instances, we will provide research and support to community partners leading campaigns that advance our shared vision of an economically just Oregon.

This Action Plan focuses on actions Oregon lawmakers, the Governor, and Oregonians themselves can take. While our efforts will primarily be at the state level, we recognize that achieving economic justice requires progress at every level of government, including federal, regional, and local governments.

We all have a role to play to make this Action Plan happen. We must come together and fight to advance economic justice in our state — to ensure that all Oregonians can live in dignity.

 If you would like to learn more about this Action Plan and how we are advancing these policies, please contact Daniel Hauser, the Oregon Center for Public Policy’s Director of Strategic Policy Projects, at dhauser@ocpp.org.



COVER PHOTO: MUNSHOTS | UNSPLASH • PHOTO: © CATHERINE AVILEZ | DREAMSTIME.COM

How to Build Economic Justice in Oregon

All Oregonians deserve to live in dignity. Everyone who calls Oregon home — Black, brown, and white; rural and urban; immigrant and Indigenous; people of any gender identity or ability — should enjoy economic security and the ability to flourish.

Yet, economic injustice is widespread. More than half of jobs pay too little to adequately support a family, leaving many Oregonians struggling to afford their next meal, stable housing, and quality child care.

While such insecurity affects Oregonians of all backgrounds, some communities fare worse than others. Due to our nation’s long history of racial oppression and exclusion, and present-day forms of discrimination, Black, Indigenous, and other Oregonians of color face greater economic challenges.¹ Historically, public resources have not flowed to these communities like they have to white communities.² Public policies past and present have deprived these communities of rightful assets and opportunities to build wealth, leaving them more vulnerable to economic emergencies such as the one triggered by the COVID-19 pandemic.³

This widespread economic insecurity is not for a lack of resources. Oregon is a prosperous state in one of history’s richest countries.

Instead, it is the result of the fact that the rules governing the economy favor corporations and the rich. Over the past five decades, these powerful interests have used their resources to push through policies that channel more of the rewards of economic growth to a relative few. Corporations have mounted an all-out assault on workers’ ability to organize in the workplace, leaving working Oregonians to fend for themselves against immensely powerful economic interests. Corporations and the rich have also succeeded in gaming the tax system, not only slashing their contribution to the common good, but also gaining a slew of tax subsidies at the public’s expense.

A better future is possible; we are not locked into this inequitable reality. History shows that, by working together across differences, we can overcome injustice.

To build something as important as economic justice, we need a plan. This Action Plan sets forth key policy reforms to raise Oregonians’ income, boost worker power, and advance tax justice that, when enacted, will lead to a more equitable and prosperous state. We invite every Oregonian to engage with us in advancing the transformational goals of this Action Plan.

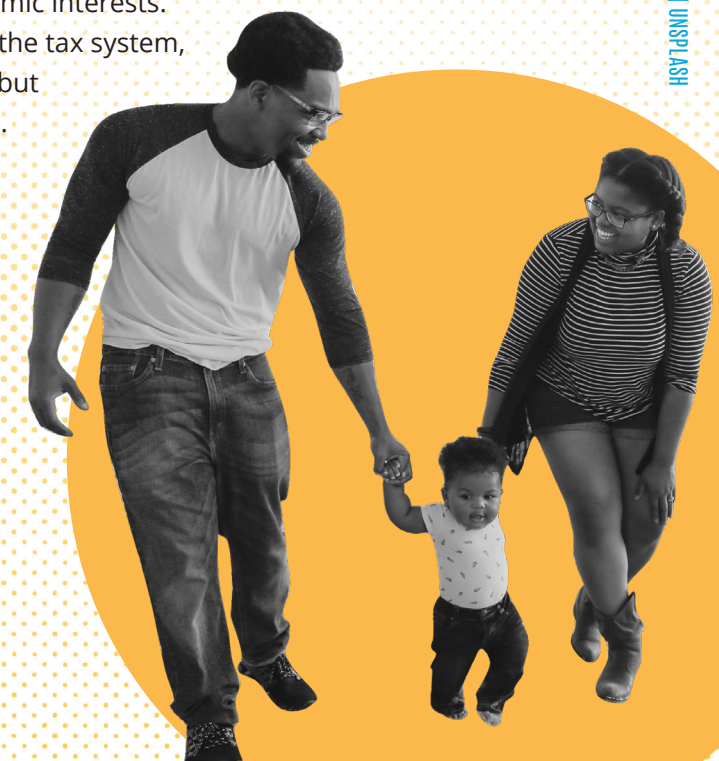


PHOTO: LARRY GRANTON | UNSPLASH

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★ — Policy Priority

Raise Oregonians' Incomes

Realizing our human potential depends on having the resources to meet our material needs. Having enough income enables us to have a home, food, and the other essentials of a life with dignity.

Oregon is a prosperous state, yet the benefits of prosperity flow to a relative few. Over the last 40 years, the income of the richest 1 percent has tripled, while the income of typical Oregonians has stagnated.⁴ Just before the pandemic, after years of economic growth, more than two out of every five Oregon households made too little to afford basic necessities.⁵

Economic insecurity afflicts Oregonians of all races and genders, and from all corners of the state, but some Oregonians face additional challenges. Due to our nation's history of racial oppression and exclusion, and the failure to confront that history, Oregonians of color endure especially high levels of economic insecurity.⁶ Women, Oregonians living with disabilities, and rural residents are also more likely to experience greater economic challenges.⁷ At even greater economic risk are Oregonians living at the intersection of racial, gender, and other structural inequities.⁸

Raising the incomes of the lowest-paid workers not only increases economic opportunity but also makes for a more prosperous state. More money in the hands of workers increases demand for goods and services, creating and sustaining jobs for other Oregonians.⁹ More economically secure workers are also more productive workers.¹⁰

The following policies would boost the incomes of Oregonians, thereby advancing economic justice and prosperity.

PHOTO: JHON DAVID ON UNSPLASH



COMMUNITY NOTE

“If it wasn’t for my husband, I wouldn’t be able to get by on a child care provider’s wage. I could not be self-sufficient on my own income.”

—Jessica Boyd, Eugene¹¹

Make the minimum wage a livable wage

Setting the minimum wage at a level where a person working full time can afford the essentials would go a long way to ensure broad economic security. For most Oregonians, their wages are their main source of income.¹² Unfortunately, despite minimum wage increases, more than half of jobs in Oregon pay too little for a family to afford basic necessities.¹³ Anyone who works full time should be able to afford a decent life and take care of their family. Setting wages so that families can make ends meet would improve the health, living standards, and stability of the state's lowest-paid households.¹⁴

Fund the Oregon Worker Relief Fund

Oregon should ensure that all workers, including undocumented workers, have access to support in times of emergency. Oregon established the Oregon Worker Relief Fund (OWRF) during the pandemic to address the fact that federal and state safety net programs exclude Oregon's undocumented immigrant workers. The OWRF provided a lifeline to families that lost work and income during the pandemic.¹⁵ Oregon should recognize the vital role the OWRF plays in Oregon's critical social infrastructure by permanently and adequately investing in this fund.

Expand Unemployment Insurance to all workers

Oregon should modernize its Unemployment Insurance (UI) program to ensure it protects all Oregonians, be they self-employed workers, independent contractors, gig workers, school employees, or undocumented workers.¹⁶ The gap in UI coverage became impossible to ignore during the pandemic when droves of lower-paid workers lost their jobs and did not qualify under the regular UI rules.¹⁷ In response, Congress temporarily expanded UI to cover self-employed workers. In Oregon, the federal Pandemic Unemployment Assistance buoyed tens of thousands of such workers.¹⁸ The expansion, however, has expired, leaving many workers once again without a safety net. Oregon should fill that gap and ensure all workers qualify for Unemployment Insurance.

Invest in child care

Larger state investments in child care would enable parents to enter and stay in the workforce while ensuring that child care workers earn a living wage.¹⁹ Right now, child care is too expensive for many families, forcing parents — often the mother — to quit work to care for the children.²⁰ This diminishes family income in the present and the wages of women in the long run. At the same time, child care pays too little for providers to support their own families. Care work has historically been performed by women, especially women of color and immigrant women. As such, due to prevailing cultural racism and sexism, it is devalued, even though it is one of the most important jobs for the well-being of society.²¹ Oregon should build on recent investments and fully fund Oregon's child care programs to ensure that all families have access to quality, affordable child care, have care that is appropriate to their work and family situation, and that child care workers have the security of a living wage.

Establish a Guaranteed Income Program

Giving struggling Oregonians cash without strings attached is one of the fastest, most effective ways to boost incomes and enable families to meet their basic needs. Existing programs, like those that help families afford rent or food, reduce hardship. But policy choices — restrictive eligibility rules, complex applications, and inflexible support — often informed by racist and paternalistic assumptions, make it so many Oregonians do not get the support they need.²² This leaves Oregon families struggling to survive without the basics, to the detriment of children in particular.²³

This situation doesn't have to be this way. Families themselves are the best experts for what they need to survive and thrive. Under a Guaranteed Income program, Oregonians would receive unrestricted, regular cash payments that would help them make ends meet.



PHOTO: © LIUMANGTIGER | DREAMSTIME.COM

COMMUNITY NOTE

“The [Child Tax Credit] has given us a little extra financial room to spend more time with our kids, and stress less about money, and that is good for our whole household’s mental and physical health.”

—Rae, Portland Oregon²⁹

Cash works

Recent experience shows that cash programs are effective. Federal emergency legislation put in place during the pandemic included stimulus checks and tax credits that reduced economic hardship and helped families cover basic needs such as rent and food.²⁴ The expansion of the federal Child Tax Credit slashed poverty while supporting the ability of parents to hold down a job.²⁵ A mounting body of research finds that unrestricted cash improves physical and mental health, children’s educational attainment, and more.²⁶

Guaranteed Income recognizes the value of unpaid work

Caregiving is some of the most important work that there is, yet it often goes unpaid. Caring for and nurturing children is essential for society to thrive; caring for older relatives or neighbors is essential for everyone to live in dignity. Yet, this essential work — usually performed by women and people of color — often goes unpaid.

A Guaranteed Income program would acknowledge the value of this work.²⁷

Guaranteed Income allows Oregonians to increase their skills

Guaranteed Income would help Oregonians attending higher education or training programs make ends meet.²⁸ By helping Oregonians increase their education and skills, Guaranteed Income would strengthen Oregon’s economy.

Guaranteed Income is a building block for achieving economic justice and Oregon should move quickly to invest in it. The Oregon Center for Public Policy will start a community conversation to develop a Guaranteed Income proposal that fits the needs and aspirations of Oregonians.

Boost Worker Power

In an earlier era, organized labor led the way in ensuring that jobs paid good wages and benefits, creating a broad middle class in the process.³⁰ The system was far from perfect, especially because it failed to fully include many workers of color. Nevertheless, that earlier era showed that worker power is essential to an economy where everyone can live in dignity and has an opportunity to thrive.

Worker power has decreased during decades of attacks by corporate interests and neglect by the federal government.³¹ Before the pandemic, less than one in 12 private-sector Oregon workers belonged to a union.³² Businesses routinely intimidate workers to stop organizing efforts.³³

As worker power has weakened, working conditions and compensation have declined. Before the start of the pandemic, when Oregon had one of the strongest job markets on record, more than half of all jobs in the state paid too little to support a family.³⁴ Many of those jobs failed to offer enough hours of work, or benefits such as health insurance and paid sick leave.³⁵

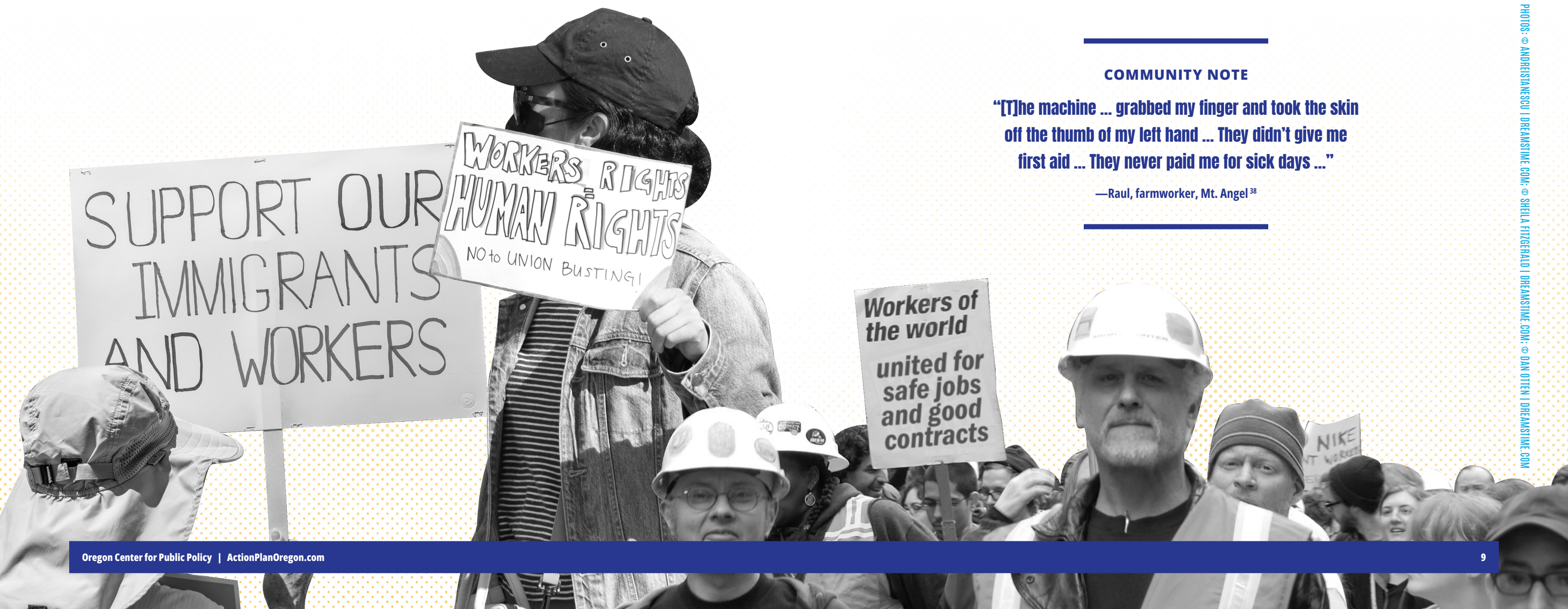
Oregon's Black and brown workers and women are more likely to face discrimination in hiring, low pay, weak benefits, unsafe conditions, inflexible work arrangements, and wage theft.³⁶ Historical and current policies and practices have placed people of color and women in lower-paying jobs, while workplace discrimination denies them better job opportunities. Rural workers are also more likely than urban workers to hold jobs that pay too little to make ends meet.³⁷

The remedy for an exploitive job is worker power. As outlined below, Oregon can take decisive steps to ensure that workers harness their collective strength to demand fair hiring practices, better wages, and humane working conditions.

COMMUNITY NOTE

“[T]he machine ... grabbed my finger and took the skin off the thumb of my left hand ... They didn’t give me first aid ... They never paid me for sick days ...”

—Raul, farmworker, Mt. Angel³⁸



Extend the right to organize to excluded workers

Oregon should create a right to organize for farmworkers, domestic workers, and others excluded from the National Labor Relations Act, which protects workers from being punished or fired for organizing. Most but not all workers have the right under federal law to band together to bargain with their employer for better wages and working conditions. Federal law leaves out farmworkers and domestic workers, who are disproportionately people of color.³⁹ Oregon has taken important steps to enable homecare workers to collectively bargain, but other kinds of domestic workers remain unprotected.

Federal law also fails to cover gig workers and independent contractors who function like employees. The lack of organizing power has left excluded workers with some of the lowest pay today.⁴⁰ Like California has done for farmworkers, Oregon can fix this situation by granting organizing protections to all workers excluded from federal and state employment protections.⁴¹

Give the community a role in enforcing employment rights

One way to ensure that employers follow existing employment rules is to give the community a role in enforcing those rules — as was proposed by the Just Enforcement Act, introduced in 2021.⁴² Too often, employers get away with cheating their workers out of their rights, such as not paying minimum wage, stealing tips, or not paying at all.⁴³ Workers who complain may experience retaliation. Part of the reason for this is that the state lacks the capacity to enforce employment laws.⁴⁴ Oregon can overcome this limitation by more adequately funding the state's labor agency and through an innovative co-enforcement model. In that model, community-based organizations help the state's labor agency target enforcement activities to industries where workers are commonly exploited but tend not to report, for fear of retaliation. Instead of relying on workers to report, with the insights of community organizations, state officials would investigate industries of greatest concern. The goal is to replace an industry culture of intimidation and abuse with a culture of compliance with employment law. Oregon could go a step further by giving workers or their representatives the power to take legal action against violating employers when the state lacks the capacity to act.

Bargaining rights for all workers across an industry

Oregon should grant workers in particular industries — those that rely heavily on low-paid workers, including gig workers — the power to bargain across the industry. Bargaining across an entire industry or occupation can empower gig, temporary, and other workers who face barriers to organizing. Such workers are more likely to be Black, Indigenous, and other people of color.⁴⁵ Gig workers lack the protections that regular employees have. And in a wide range of industries with low pay, people work in isolated settings, making it difficult to organize. As such, they are easily exploited.

For industries where such “contingent” workers are common, Oregon should facilitate the ability of workers to bargain for industry-wide labor standards. It would do so by establishing boards made up of industry and worker representatives who would negotiate wages and workplace standards for all workers in the industry.

Monitor worker conditions through data collection

Public knowledge of poor working conditions can spur action to address the problem. To better monitor workers' experiences on the job, the state should regularly ask them about it, either directly or indirectly. Oregon should explore means of ongoing data collection regarding workers' challenges, such as by adding questions to existing surveys or tax returns and analyzing administrative data.



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Advance Tax Justice

Tax justice is central to economic justice. Our tax system is how, together, we fund schools, health care, transportation, and the many public services that foster quality of life. Oregon needs a progressive tax system, asking proportionately more of the rich than of those with lower incomes; an adequate tax system, raising sufficient revenue to meet the needs and aspirations of Oregonians; and an equitable tax system, helping to reduce economic disparities that are the product of our nation's history of racial and gender exclusion and oppression.⁴⁶

Unfortunately, wealthy elites and the corporations they control have rigged the tax system in their favor. In past decades, they succeeded in putting language in the state Constitution that shields them from paying their fair share in taxes. They have deployed their armies of lobbyists, lawyers, and accountants to not only win new tax breaks, but to stretch those tax loopholes even further. Their ability to operate in secret only makes this gaming of the tax system easier to carry out.

As a result, Oregon's tax system is upside down, working against economic justice.⁴⁷ Oregon's tax system — the combination of all state and local taxes — asks more, proportionately, from those who earn the least than from those who earn the most. It also weighs more heavily on Oregonians of color.⁴⁸

The following are key reforms that would help transform Oregon's tax system into one that advances economic justice. Not only do these changes move Oregon toward a progressive system, but revenue generated by raising taxes on the rich and corporations can fund key investments outlined above, such as guaranteed income and child care.



U.S. billionaire wealth skyrockets during pandemic
By Adam Barnes | Oct. 18, 2021

EARN

Billionaires made \$5 trillion in the past year—and their wealth is growing at an 'unprecedented' rate

Published Wed, Jan 19 2022 12:58 PM EST

 Nicolas Vega
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10 richest billionaires doubled their wealth during pandemic, Oxfam says
BY AIMEE PICCHI
JANUARY 16, 2022 / 7:01 PM / MONEYWATCH



Repair Oregon's Constitution

A key way that the wealthy and special interests have rigged the tax system is by altering Oregon's Constitution to make it hard for the state and local governments to raise revenue to fund public services. This layers on top of a longstanding history of Oregon's Constitution being founded with racist policies.⁴⁹ Achieving economic justice requires reforming or eliminating these inequitable constitutional provisions, among other necessary reforms to Oregon's Constitution.

Fix property taxes so local governments can function

A pair of constitutional property tax limits (Ballot Measures 5 and 50) enacted in the 1990s make it difficult for local governments to raise the revenues needed to fund public services like schools, libraries, parks, and fire departments.⁵⁰ These provisions place a hard limit on property tax rates, regardless of what local residents may want. They also put in place a complex and artificial way of assessing property taxes that has, among other things, resulted in two equally valued properties paying drastically different property tax amounts.⁵¹ It's time to reform Oregon's property tax system in a way that protects homeowners with low and fixed incomes while restoring fairness and the ability of residents to opt for better funding for local services.

COMMUNITY NOTE

"... Black and Latino residents ... pay a higher effective property tax rate for the same level of public services as white residents."

—Coalition of Communities of Color, "Addressing the Racial Wealth Gap"⁵²

Let democracy rule when it comes to tax policy

Until 1998, democracy ruled when it came to tax policy: a simple majority of the legislature could vote to raise tax rates or create a new tax. But that year, Oregon's Constitution was amended to require a supermajority (three-fifths) of both the House and the Senate to raise tax rates or create a new tax.⁵³ This means that as few as 13 Senators, more easily beholden to the wealthy and special interests, can block sensible tax measures that the majority of lawmakers and Oregonians want, like raising taxes on the rich and corporations. It's time to renew majority rule and strike this provision from the constitution.

COMMUNITY NOTE

"... in the 1990s, Oregonians approved tax policies that, historically, have served to advantage the wealthy, white elite. These provisions advantage the most well-off, while undermining the well-being of everyone else — especially people of color."

—Juan Carlos Ordóñez, "Racist Roots of Oregon's Tax System"⁵⁴

Charge fees on the sale of mansions

Oregon's Constitution bans assessing fees on the sale or transfer of real estate, including mansions, courtesy of another powerful special interest group that spent millions to make it so.⁵⁵ This prohibition prevents the state and local jurisdictions from taking the practical act of assessing a fee on the purchase of mansions and other high-value properties. Oregon should remove this provision from the constitution and enact a carefully targeted real estate transfer fee to fund affordable housing and services for houseless families.

Raise taxes on the rich

Oregon cannot achieve economic justice or eliminate racial disparities without taxing the rich. Despite Oregon being a prosperous state in one of history's richest countries, economic insecurity is widespread, afflicting both rural and urban areas. Even before the pandemic, more than two out of every five Oregon households earned too little to afford basic household necessities. Over four decades, the income of the Oregonians in the middle has stagnated, while the incomes of the rich have exploded higher. With most of Oregon's recent economic gains flowing to well-off families, it's no surprise that so many Oregonians struggle to make ends meet.⁵⁶

Because of centuries of economic exclusion, as well as racist policies and systems that remain unaddressed, people of color face even greater levels of economic insecurity. Black, Latino, and Indigenous Oregonians are more likely than white Oregonians to endure poverty, unemployment, food insecurity, and housing insecurity.⁵⁷ On the flip side, the rich in Oregon are an overwhelmingly white group.⁵⁸ Making Oregonians of all races more economically secure requires investing in their well-being: housing, education, transportation, health care, and more. And the fairest way to pay for these investments is to increase taxes on the highest-earning Oregonians.

COMMUNITY NOTE

The mortgage interest deduction is “another example of our tax policies that benefit white, wealthy Oregonians even when race is not explicitly mentioned.”

—Michelle Ruffin, *Forward Together Action*⁶⁴

Raise tax rates at the top

A simple and effective way to tax the rich is to increase personal income tax rates for high-earners and create a new tax bracket for millionaires. Bumping the current top marginal tax rate from 9.9 percent to 11 percent on income over \$250,000 for joint filers (\$125,000 for single filers) would only impact the richest 4 percent of Oregonians, while raising hundreds of millions of dollars every budget period to provide public services.⁵⁹ Adding to this a new Millionaires Tax — a new tax rate of 13 percent for joint filers with income above \$1 million and single filers with income above \$500,000 — would impact only the top 1 percent, while strengthening Oregon's ability to provide services that benefit everyone.

Limit tax breaks for the rich

When preparing their tax returns, Oregonians can either take the standard deduction or they can itemize their deductions — they can claim tax subsidies provided through the tax code. Itemized deductions, including the Mortgage Interest Deduction, disproportionately benefit the rich because they have more deductions and the value of the deduction is larger because of their higher tax rates.⁶⁰ These advantages can be reformed by phasing out itemized deductions starting at \$500k and ending them completely at \$1 million in income, which would bring in hundreds of millions of dollars each budget period from the top 1 percent.⁶¹

Another alternative would be to carefully target tax breaks for reform that disproportionately benefit the rich, such as the Mortgage Interest Deduction. Oregon's Mortgage Interest Deduction costs the state more than half a billion dollars each year — with the majority of the benefit flowing to the top 20 percent.⁶² A modest reform that reduces the benefit for the top 5 percent of Oregonians and ends it for vacation homes would raise about \$100 million each year to invest in affordable housing and services to support houseless Oregonians.⁶³

Raise taxes on big corporations

To achieve prosperity for all Oregonians, corporations need to contribute more to the common good. Even as many Oregonians struggle to afford child care or rent, corporations have been posting record profits, even during the pandemic.⁶⁵ Meanwhile, corporate tax avoidance is rampant, with corporations exploiting tax loopholes and offshore tax havens.

Fight corporate tax avoidance with complete reporting

There is a long history of large, multinational corporations shifting profits to low-tax countries to avoid taxes owed in the United States, including to Oregon.⁶⁶ Complete reporting would require multinational corporations to include in tax calculations their worldwide business activity, instead of just the activity occurring within the United States — a move that would prevent many tax avoidance techniques. Instituting complete reporting would force corporations to pay what they owe.

Raise rates on big corporations, lower rates on small corporations

Oregon can also target large, multinational corporations by raising tax rates on the corporations garnering the biggest profits. Oregon levies a tax on the profits of C-corporations — those corporations that pay income taxes as a corporation. But big corporations shrink their tax bill through the use of accounting tricks and tax loopholes. By raising tax rates on the corporations with the biggest profits, while lowering them on those with the smallest profits, Oregon can help ensure that large, multinational corporations pay what they owe.⁶⁷ Accordingly, Oregon should reform corporate tax rates as follows:

- \$0 to \$1 million in profits: 6 percent (a reduction of 0.6 percentage points for small businesses)
- \$1 million to \$10 million in profits: 9 percent (an increase of 1.4 percentage points)
- \$10 million or more in profits: 11 percent (an increase of 3.4 percentage points)



Make the tax system more transparent

Who benefits from the billions in tax credits, subtractions, deductions, and other tax expenditures contained in Oregon's tax code? And, who does not? Greater tax transparency would give Oregonians the information needed to reform the system so that it better advances economic justice.

Collect demographic data

Oregon's tax-related agencies lack the data needed to assess how the tax system and tax expenditures impact different racial, ethnic, and gender groups. Adding a simple form to the end of Oregon's personal income taxes asking tax filers for information such as their race, ethnicity, gender identity, and sexual orientation would make this analysis possible.⁶⁸ Through this data, the Legislative Revenue Office and Department of Revenue could assess Oregon's personal income taxes and identify areas of greatest inequity, providing a roadmap for where to target policy reforms.

Shine a light on corporate taxes

Oregon can take an essential step to fix the problem of corporate tax avoidance by enacting corporate tax transparency.⁶⁹ This would require multi-state C-corporations to make public how much they pay in Oregon income and excise taxes, as well as enough information to understand what benefits Oregonians get from the many tax loopholes and subsidies that corporations use. Corporate tax transparency would require certain large corporations to file a disclosure with the Oregon Secretary of State providing information on their sales, profits, and how much they benefited from Oregon tax breaks, among other crucial information. Only C-corporations that are publicly traded, such as on a stock exchange, and use an Oregon tax expenditure would be required to disclose information. Such a measure would greatly improve policymaking in Oregon and discourage corporate tax avoidance.

Make it free and easy to file taxes

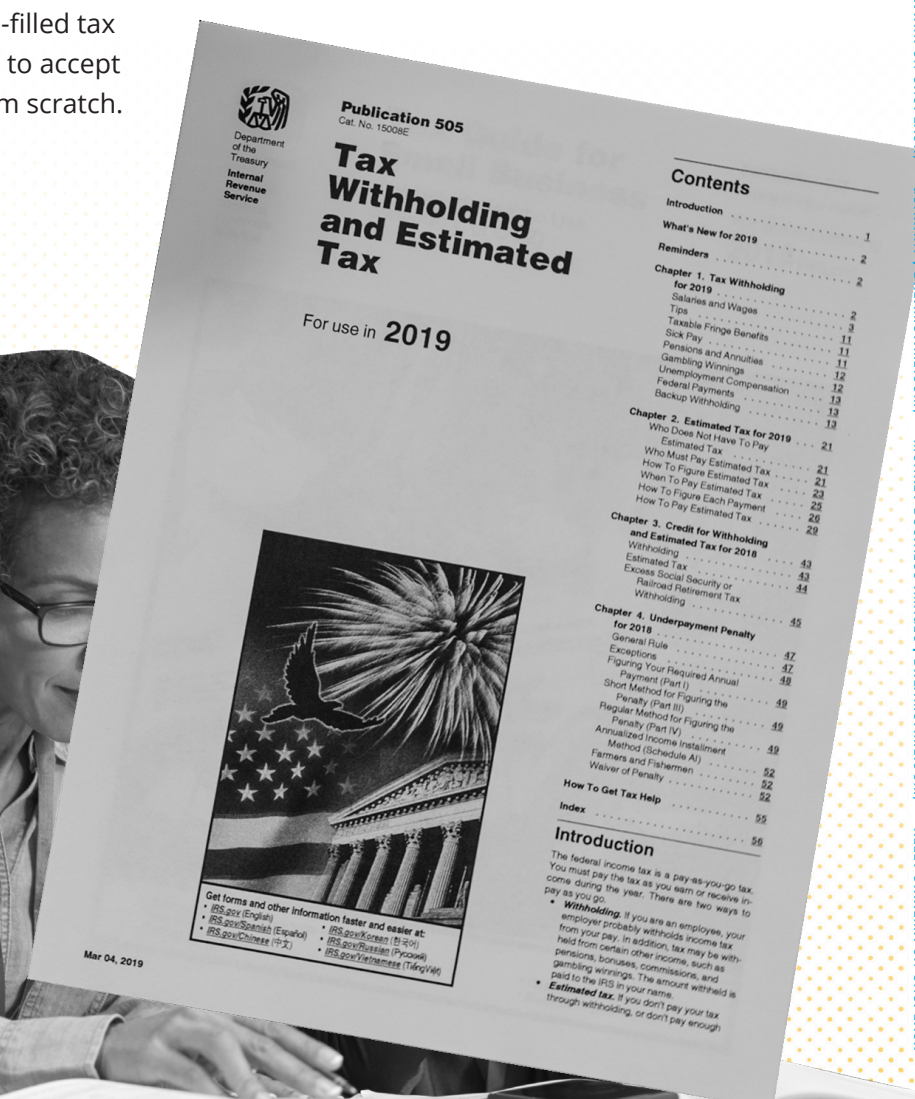
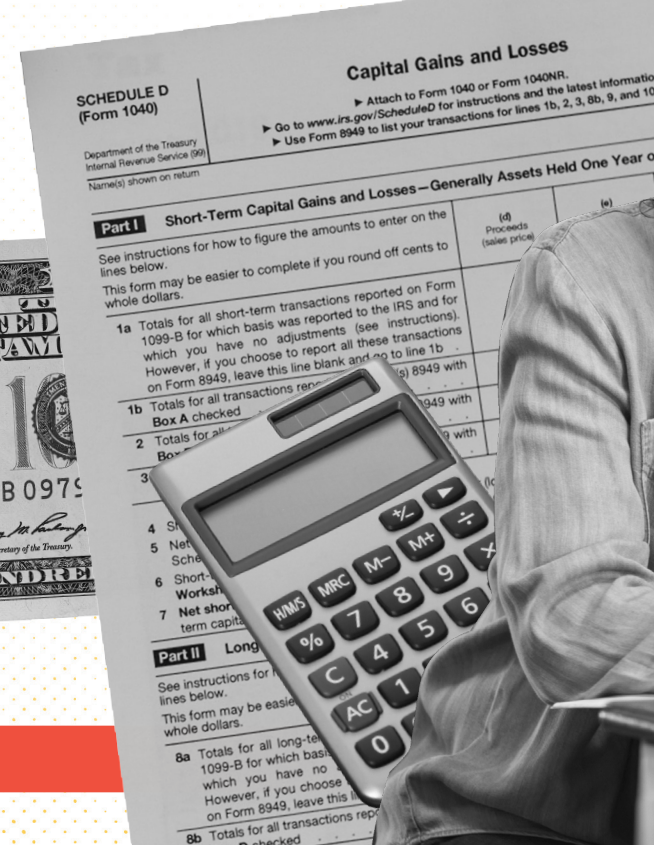
Enact free tax filing

By providing Oregonians a pre-filled tax return, Oregon would make it easy and free for Oregonians to file taxes, while increasing the use of tax credits for low-income working families. Now, Oregonians often spend significant time and money to file their tax returns, even though in many instances they are reporting to the Oregon Department of Revenue information it already knows. Cost and complexity can prevent low-income workers from filing a tax return that would allow them to claim benefits such as the Earned Income Tax Credit. Oregon should design a system where the Oregon Department of Revenue provides Oregonians a pre-filled tax return, which the taxpayer can choose to accept as is, amend, or prepare their own from scratch.

Support community-based tax preparation services

Oregon should provide sustained funding for tax preparation services across the state to increase the use of tax benefits for low-income workers, such as the Earned Income Tax Credit. Cost and complexity can be a barrier to filing. Investing in free, culturally appropriate, and multilingual tax preparation services would allow Oregon to maximize the benefit of tax credits for low-income working families, pulling in more federal dollars into the state and increasing the economic security of families.

Who benefits from the billions in tax credits, subtractions, deductions, and other expenditures contained in Oregon's tax code? And who does not?



Make Oregon's "kicker" work for all Oregonians

It's time to make Oregon's "kicker" law work for all Oregonians.⁷⁰ Right now, the kicker gives a massive tax break to the most well off, while providing little or no help to those who need it the most. There are different options to fix the kicker, but what matters most is that Oregonians come together to transform the kicker into a force for economic justice.

The kicker mainly benefits the rich

Because the kicker doles out tax rebates based on tax liability, it is structured to give the biggest rebates to the rich and little to low-income Oregonians. With the 2022 kicker, the average member of the richest 1 percent of Oregonians — whose annual income starts at more than \$440,000 — received an average kicker of \$17,000.⁷¹ Some of the very richest Oregonians received kickers topping \$100,000.⁷² Meanwhile, the lowest-earning one-in-five Oregonians averaged a measly \$30. At the same time it routes big tax rebates to the rich, the kicker takes away resources that Oregon could invest in building affordable housing, making child care affordable, or rebuilding communities devastated by wildfires.

The kicker is a forecasting error

The Oregon Constitution requires the state to "kick" back unanticipated tax revenue back to taxpayers if revenue comes in 2 percent or more above what state economists forecast two years prior.⁷³ It's an unrealistic task. The kicker asks state economists to predict what the global economy, the national economy, and Oregon's own sliver of it will do in two years. They must then estimate how much Oregonians will earn in wages, profits, and more. If they miss by just 2 percent, the entire amount of unanticipated revenue is no longer available to address the basic needs of Oregonians, but is instead given out as a tax rebate. Given the exceedingly difficult task of forecasting, state economists have gotten it wrong each of the past four budgets, and they have missed most of the time since 1980.⁷⁴

Transform the kicker into a force for economic justice

There are ways to make the kicker serve the interests of all Oregonians. One option would be to change how the kicker is distributed so everyone gets the same amount. This would put cash in the pockets of the Oregonians who need it most rather than those who would just buy luxury goods with the windfall. Alternatively, the kicker could be deposited into a special fund to address one of Oregon's most pressing needs such as providing more affordable housing or increasing the climate resilience of vulnerable communities.

The Oregon Center for Public Policy will start a community conversation and research project to determine how best to transform the kicker into a force for economic justice.

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Work in Solidarity

Justice in the workplace, tax system, and economy are essential to a just society, but reforms in other areas are necessary to ensure all Oregonians live with dignity.

We must confront the legacy of racist institutions and present-day forms of discrimination that impede opportunities for Oregonians of color. The economy of the United States was built on Black slavery, Jim Crow laws, Indigenous genocide, theft of land, and other forms of oppression of people of color.⁷⁵ These structures delivered massive wealth to a white elite at the expense of Black and brown communities. Oregon has its own past and present racist laws and practices denying economic benefits for Black, Indigenous, Chinese, Hawaiian, and Latino residents, among others, and privileging white people.⁷⁶ Oregon has yet to reckon with much of this.

In the coming years, we will continue to stand in solidarity with communities advancing the issues noted below and seek to expand our research and advocacy to include this important work.

Reparations

Justice demands that Oregon reckon with past and present anti-Black racist structures and remedy harms to its people. In that reckoning, Oregon should provide economic reparations to Black residents.

Oregon's founding constitution prohibited Black people from residing in the state, owning land, and voting.⁷⁷ Despite the challenges and hostility they faced, Black people came to Oregon. Many arrived during World War II to work in the shipyards. For the Black community, the years following saw employment discrimination and residential segregation, but also a thriving church and business culture. The Black community in Oregon endures today despite land devaluation, massive property loss due to urban renewal and gentrification, over-policing, and incarceration.

Deciding what shape reparations take requires a dialogue among Oregonians.⁷⁸ The State of Oregon should establish a commission, with leadership from Oregon's Black community, to propose reparations that redress the policies that have robbed Black Oregonians of income and generational wealth, and limit economic opportunity.

Land back

Oregon must reckon with the theft of Indigenous land and erasure of Indigenous people. For thousands of years, Indigenous peoples had tended this land, until the federal government launched policies of colonization.⁷⁹ In the genocide that followed, white settlers killed and forcibly removed Indigenous peoples, marching them off to reservations. The assaults continued in the form of broken treaties, and in the mandatory boarding school policies forcibly removing Native children from their homes, stripping them of language and culture.⁸⁰ The violence and theft perpetrated against Indigenous peoples reverberate

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“The treaty specifies ... a million-acre reservation ... [S]ettlers realized that Yaquina Bay did have value ... The Indians were removed ... Today, the Siletz reservation is less than 4,000 acres.”

—“Broken Treaties,” Oregon Experience⁹⁰

to this day, reflected in, among other things, economic hardship among Native communities. In line with tenets of the Land Back movement, some jurisdictions are acting to address these harms.⁸¹ Oregon should build on the actions taken by other jurisdictions and make a plan to return control and stewardship of land to Indigenous Oregonians.

Housing justice

Core to economic security is a safe, stable, and affordable place to call home. Renters throughout the state need stronger tenant protections and help covering the rent. Homeowners need assistance with down payments and foreclosure avoidance. Programs designed to expand access to affordable housing need more resources, and complicated tax credit programs are ripe for evaluation.⁸² At the root is a long history of racial exclusion that leaves many communities of color with low homeownership rates and high housing instability.⁸³ Oregon must ensure everyone has access to safe and affordable housing.

Environmental justice

For the survival of humanity, Oregon must confront climate change and environmental degradation. Human-caused climate change threatens all Oregonians, and rural communities, tribal nations, and communities of color are on the frontline of the crisis.⁸⁴ Climate change and natural disasters, such as catastrophic wildfires, threaten food sources and animal species.⁸⁵ Pollution harms the health of Oregonians, and again, communities of color often bear the brunt. Oregon can and should advance environmental justice. One example is investing in the creation of “green jobs” — unionized employment with living wages and good benefits that regenerates natural resources and improves the well-being of current and future generations.⁸⁶ Another example is reforming the State Highway Fund, so these resources can be used for transit and non-roadway transportation, rather than being locked-in to support only road construction and maintenance.

Criminal legal system

Every Oregonian deserves to live in a community where they feel safe. Survivors of violence deserve justice, as do Black and brown communities weighed down by economic exclusion and a criminal legal system deeply shaped by racism. Violence is often a function of underlying economic conditions.⁸⁷ Poverty itself can be considered a crime, evident in laws, fines, and fees targeting the houseless.⁸⁸ Oregon should fund violence prevention, including investing in the economic well-being of communities.⁸⁹ Oregon must also address economic harms caused by incarceration, by breaking down barriers to housing, employment, and other supports for the formerly incarcerated.

Achieving economic justice in Oregon requires even more. Advocates and communities across the state are carrying out important work in health care, education, civil and voting rights, access to nutritious food, caregiving, job training and workforce development, access to capital and technical assistance for small businesses, arts and culture, consumer rights, and more.

These efforts intersect and complement the goal of this Action Plan: to achieve economic justice in Oregon.

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