

Metro Supportive Housing Services Personal Income Tax Frequently Asked Questions (FAQ)

In May 2020, voters in greater Portland approved a measure to raise money for supportive housing services for people experiencing homelessness or at risk of experiencing homelessness. This program is funded by a 1.5% marginal tax on taxable income of more than \$125,000 for individuals and \$200,000 for couples filing jointly.

People living within Metro’s jurisdiction, Clackamas, Multnomah and Washington County, as well as nonresidents who receive income sourced within the Metro jurisdiction, are subject to this personal income tax.

The College is offering employees the option to have this tax voluntarily withheld from their pay checks beginning on the January 31, 2022 paycheck. The College must withhold for employees earning \$200,00 or more annually.

Q. What income is subject to this tax?

- A.** Personal income. That is, personal taxable income over \$125,000 for individuals and \$200,000 for couples filing jointly, for people living within Metro’s jurisdiction, as well as nonresidents who receive income sourced within the Metro jurisdiction.

Generally, Oregon taxable income from the individual’s Oregon income tax return will be the starting point to calculate Metro taxable income.

Q. I live within the Metro jurisdiction, how much of my Oregon Taxable Income is subject to the tax?

- A.** Metro district residents will have 100% of their Oregon Taxable Income subject to the thresholds. This may be an important factor in your decision to voluntarily request that the College withhold this tax on your behalf.

Q. Will this tax be automatically deducted from my paycheck?

- A.** The College is only required to automatically withhold this tax if you make over \$200,000/year. An employee with an income above \$200,000 will have the Metro tax withheld at a **rate of 1.0%**. So, the tax will only be automatically deducted from your paycheck if your salary at the College exceeds \$200,000/year.

Q. How do I opt-in for tax deductions if I don’t meet the salary threshold for automatic deductions?

- A.** To opt-in to withholdings, complete the Metro/Multnomah County Tax Opt Form in [Neogov eForms](#).

If you opt in, withholding will continue until you notify the College that you wish to stop voluntarily withholding the tax.

Q. How do I stop having the Metro Supportive Housing Services Personal Income Tax voluntarily deducted from my paycheck?

- A.** To stop having the Multnomah County Preschool for All Personal Income Tax withheld from my paycheck, complete the Metro/Multnomah County Tax Opt Form in [Neogov eForms](#).

Q. Where do I go to find further information about the Metro Supportive Services Personal Income Tax?

- A.** For further information, including tax tables, and helpful FAQs that may apply to you please visit:

<https://www.oregonmetro.gov/public-projects/supportive-housing-services-tax>