

Multnomah County Preschool for All Personal Income Tax Frequently Asked Questions (FAQ)

On November 3, 2020, Multnomah County voters approved a measure to establish a tuition-free preschool program. This program is funded by a personal income tax on residents of Multnomah County, which went into effect January 1, 2021. **Residents of Multnomah County will have 100% of their Oregon taxable income subject to the tax thresholds.**

The Preschool For All program is funded by a personal income tax of 1.5% on taxable income over \$125,000 for individuals and \$200,000 for joint filers, and an additional 1.5% on taxable income over \$250,000 for individuals and \$400,000 for joint filers. This rate will increase by 0.8% in 2026.

Q. If I don't live in Multnomah County, am I subject to the Multnomah County Preschool For All Personal Income Tax?

A. No.

Q. If I live in Multnomah County, how much of my Oregon Taxable Income is subject to the tax?

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

The College will not automatically withhold this tax.

Q. I am a resident of Multnomah County. How do I opt-in for withholding for the Multnomah County Preschool for All Personal Income Tax?

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

Q. How do I stop having the Multnomah County Preschool for All Personal Income Tax withheld from my paycheck?

A. If you opt-in, withholding will continue until you notify the College by completing an updated form indication you wish to stop voluntarily withholding the tax.

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 Preschool For All Personal Income Tax?

A. For further information, including tax tables, and helpful FAQs that may apply to you based on your individual tax situation, please visit the Multnomah County website at:

<https://www.multco.us/finance/preschool-all-personal-income-tax>