

# COMMUNITY SAFETY PAYROLL TAX

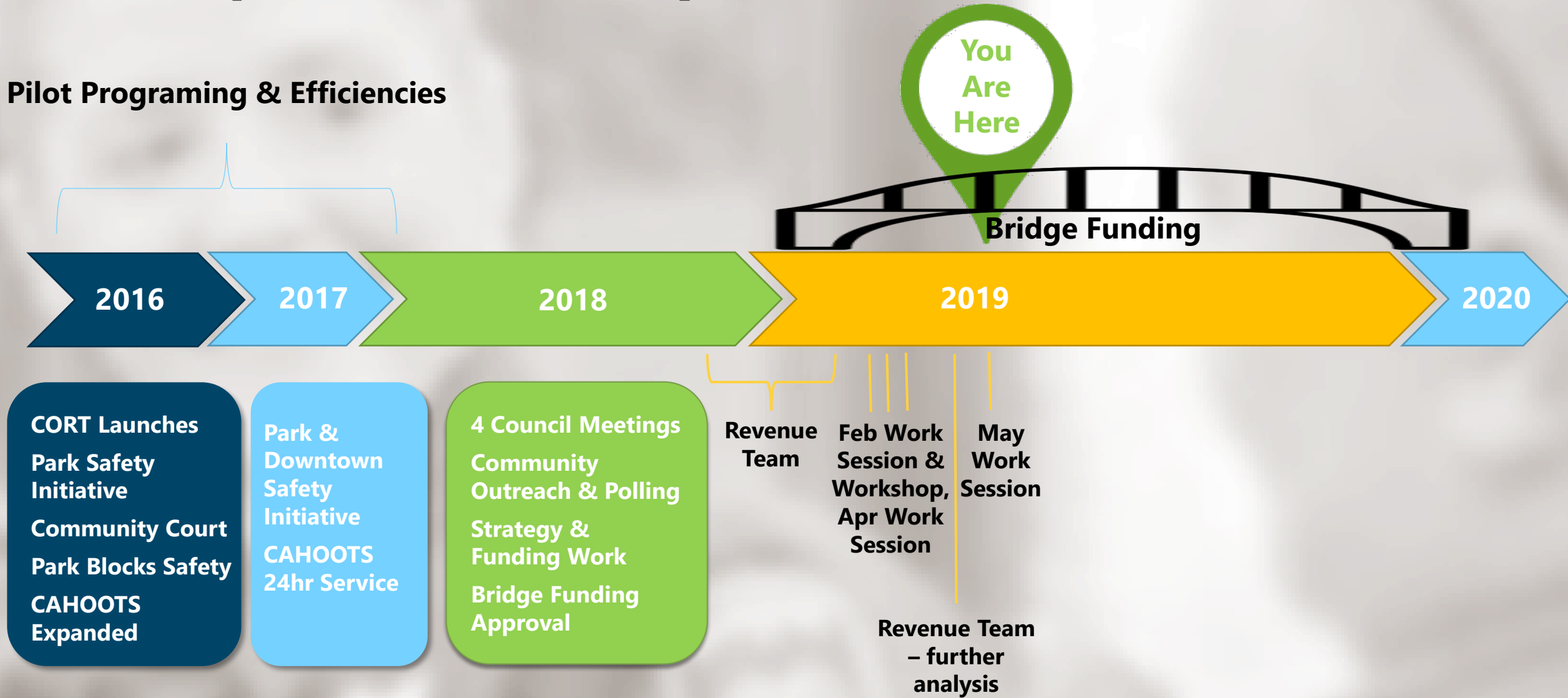
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Eugene City Council  
Work Session  
May 8, 2019



# TIMELINE

## Pilot Programing & Efficiencies



# COMMUNITY SAFETY PAYROLL TAX HOW DOES IT WORK?



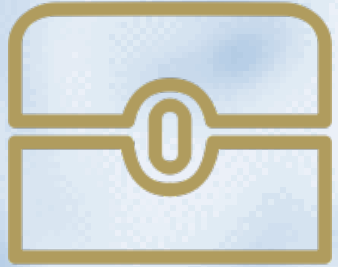
**EMPLOYER**

**% ANNUAL GROSS  
PAYROLL**

**EMPLOYEE**

**% WAGES**

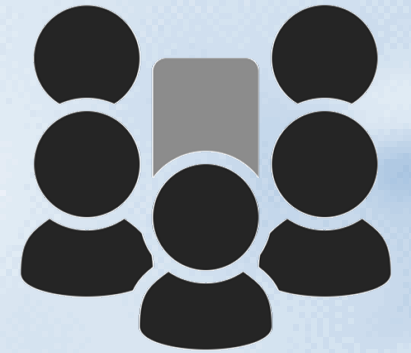
# COMMUNITY SAFETY PAYROLL TAX ACCOUNTABILITY



**LOCK BOX  
SEPARATE FUND**



**OUTSIDE  
ANNUAL  
AUDIT**



**CITIZEN  
ADVISORY  
BOARD**

**ANNUAL  
PERFORMANCE  
REPORT**



**7 YEAR  
REAUTHORIZATION**

# COMMUNITY SAFETY PAYROLL TAX ADDITIONS

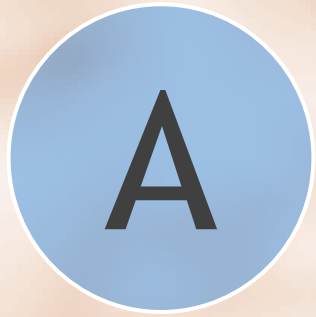


**EQUITY**  
FOR MIN WAGE

CHARTER AMENDMENT  
**RATE CAP**



# COMMUNITY SAFETY PAYROLL TAX RATE OPTIONS



**EMPLOYEE**  
**0.0057**



**SHARED**  
**0.0040 & 0.0020**  
EMPLOYEE EMPLOYER



**EQUAL**  
**0.0031**

**MINIMUM WAGE EMPLOYEES 0.0020**

# RATE OPTIONS

**EMPLOYEE**

**SHARED**

**EQUAL**

**EMPLOYEE**

\$15/HOUR

**\$15/MO**

**\$10/MO**

**\$8/MO**

**EMPLOYER**

\$500,000 PAYROLL/YEAR

**\$0/MO**

**\$83/MO**

**\$129/MO**

**MIN  
WAGE  
\$4/MO**

CITY MANAGER

# RECOMMENDATION

**MAY 28**

**PUBLIC HEARING**

**EMPLOYEE**

\$15/HOUR

**0.0040**

**\$10/MO**

**EMPLOYER**

\$500,000 GROSS PAYROLL/YEAR

**0.0020**

**\$83/MO**

MIN WAGE

**EMPLOYEE**

**0.0020**

**\$4/MO**



# SUGGESTED MOTIONS

1

Direct the City Manager to prepare an ordinance with a payroll tax rate of 0.0040 on employees and 0.0020 on employers

2

Direct the City Manager to schedule a public hearing for May 28, 2019