

## Tax Facts That Matter: 2012 Edition

The income group in Oregon that pays the highest share of their income to state and local taxes:  
**Lowest-income households.**<sup>1</sup>

The income group in Oregon that pays the lowest share of their income to state and local taxes:  
**Highest-income households.**<sup>2</sup>

Oregon state and local general revenue as a share of income in 1989: **15.7 percent.**<sup>3</sup>

Oregon state and local general revenue as a share of income in 2009: **15.4 percent.**<sup>4</sup>

2011 federal poverty threshold for a family of four: **\$23,018.**<sup>5</sup>

Of the 42 states with income taxes, the number that taxed the income of a family of four living at the poverty line in 2011: **15.**<sup>6</sup>

State income tax paid in Oregon by a family of four living at the poverty line in 2011: **\$274.**<sup>7</sup>

Oregon's state rank in taxing the income of a family of four living at the poverty line in 2011:  
**4<sup>th</sup> Highest.**<sup>8</sup>

The share of Oregon income going to the wealthiest 1 percent in 2010: **13.6 percent.**<sup>9</sup>

Share of Oregon income going to the lowest-earning 40 percent in 2010: **8.1 percent.**<sup>10</sup>

Share of Oregon income from capital gains going to the wealthiest 1 percent in 2010:  
**71 percent.**<sup>11</sup>

The cost of the income tax cut that took effect in January 2012 for the wealthiest 4 percent of Oregonians during the 2011-13 budget period: **\$118 million.**<sup>12</sup>

What it would have cost to cut taxes for low-income Oregonians by increasing Oregon's Earned Income Tax Credit to 12 percent of the federal credit during the 2011-13 budget period:  
**\$43.4 million.**<sup>13</sup>

Anticipated state revenue from personal income taxes in 2011-13: **\$11.969 billion.**<sup>14</sup>

Anticipated state revenue from the Oregon Lottery in 2011-13: **\$1.093 billion.**<sup>15</sup>

Anticipated state revenue from corporate income taxes in 2011-13: **\$0.813 billion.**<sup>16</sup>

Share of Oregon income taxes paid by corporations in 1973-75: **18.5 percent**.<sup>17</sup>

Share of Oregon income taxes corporations are projected to pay in 2011-13: **6.4 percent**.<sup>18</sup>

Total amount of tax credits claimed by 849 corporate taxpayers in 2009: **\$195 million**.<sup>19</sup>

Total amount by which 491 corporations reduced their Oregon income taxes in 2009 through the use of tax credits: **\$57 million**.<sup>20</sup>

Percent of tax credits that corporations didn't use in 2009 and can carry forward to lower their Oregon taxes in future profitable years: **71 percent**.<sup>21</sup>

Number of corporations using just tax credits (not prior year losses) to reduce their liability to the minimum tax: **156**.<sup>22</sup>

Number of profitable corporations doing business in Oregon that paid the corporate minimum tax in 2009: **3,682**.<sup>23</sup>

Number of corporations with Oregon profits of \$1 million or more that paid the corporate minimum tax in 2009: **42**.<sup>24</sup>

Number of corporations with Oregon profits of over \$10 million that paid the corporate minimum tax in 2009: **6**.<sup>25</sup>

The names of the six corporations doing business in Oregon with profits of more than \$10 million that paid the corporate minimum tax in 2009:  
**The legislature has failed to make this public.**

The highest effective tax rate for a corporation doing business in Oregon with profits of more than \$10 million and that pays the minimum tax: **just under 1 percent**.<sup>26</sup>

The average effective tax rate for middle-income Oregon households in 2009: **4.1 percent**.<sup>27</sup>

Intel revenues in 1996: **\$20.8 billion**.<sup>28</sup>

Amount of Oregon corporate income taxes Intel boasted it paid in 1996: **\$54 million**.<sup>29</sup>

Intel revenues in 2010: **\$43.6 billion**.<sup>30</sup>

Amount that Intel paid to Oregon in income taxes in 2010:  
**Intel won't say, and the legislature has failed to make this public.**

---

This work is made possible in part by the support of the Ford Foundation, the Northwest Area Foundation, the Stoneman Family Foundation, the Oregon Education Association, the Oregon School Employees Association, SEIU 503, and by the generous support of organizations and individuals.

The Oregon Center for Public Policy is a part of the State Fiscal Analysis Initiative (SFAI) and the Economic Analysis and Research Network (EARN).

---

## Endnotes

<sup>1</sup> Oregon Center for Public Policy (OCPP), *State & Local Taxes With Temporary PIT & CIT Changes*, available at [http://www.ocpp.org/2009/iss20091012TaxMeasuresWhoPays\\_detailCharts.pdf](http://www.ocpp.org/2009/iss20091012TaxMeasuresWhoPays_detailCharts.pdf). As a group, households in the bottom 20 percent on the income scale saw 8.6 percent of their income go to state and local taxes in 2010.

<sup>2</sup> OCPP, *State & Local Taxes With Temporary PIT & CIT Changes*. As a group, the households in the top 1 percent on the income scale saw 7 percent of their income go to state and local taxes in 2010.

<sup>3</sup> OCPP analysis of state finance data from U.S. Census Bureau, Annual Survey of State and Local Government Finances and Census of Governments, available from the Urban Institute-Brookings Institution Tax Policy Center State and Local Finance Data Query System, at [slfdqs.taxpolicycenter.org](http://slfdqs.taxpolicycenter.org). Income is personal income plus capital gains, from U.S. Bureau of Economic Analysis (BEA) and Oregon Department of Revenue (DOR). State and local revenue is “own source” general revenue, revenue generated by state and local governments for general purposes.

<sup>4</sup> OCPP analysis of Census Bureau, BEA and DOR data. See note 3.

<sup>5</sup> Oliff, Phil, Chris Mai and Nick Johnson, Center on Budget and Policy Priorities (CBPP), *Impact of State Income Taxes on Low-Income Families in 2011*, April 4, 2012, p. 2.

<sup>6</sup> CBPP, *Impact of State Income Taxes on Low-Income Families*, p. 12.

<sup>7</sup> CBPP, *Impact of State Income Taxes on Low-Income Families*, p. 14.

<sup>8</sup> CBPP, *Impact of State Income Taxes on Low-Income Families*, p. 14.

<sup>9</sup> OCPP analysis of Department of Revenue data.

<sup>10</sup> OCPP analysis of Department of Revenue data.

<sup>11</sup> OCPP analysis of Department of Revenue data. Capital gains are net capital gains.

<sup>12</sup> Estimate from Oregon Legislative Revenue Office (LRO), emailed to OCPP from Chris Allanach on December 1, 2011.

<sup>13</sup> LRO, Preliminary Estimated Revenue Impact of 2011 Regular Session SB 349, emailed to OCPP from Chris Allanach on March 7, 2011. SB 349 would have phased in an increase of the EITC from 6 percent to 18 percent of the federal credit, in increments of 3 percentage points per year from 2011-14.

<sup>14</sup> Oregon Office of Economic Analysis (OEA), *Oregon Economic and Revenue Forecast*, March 2012, p. 65, available at <http://www.oregon.gov/DAS/OEA/docs/economic/forecast0312.pdf>.

<sup>15</sup> OEA, *Economic and Revenue Forecast*, March 2012, p. 101.

<sup>16</sup> OEA, *Economic and Revenue Forecast*, March 2012, p. 65.

<sup>17</sup> OCPP analysis of data from the Oregon Legislative Revenue Office.

<sup>18</sup> OEA, *Economic and Revenue Forecast*, March 2012, p. 65.

<sup>19</sup> Oregon Department of Revenue, *Oregon Corporate Excise and Income Tax*, 2011 edition, p. 3-10, available at [http://www.oregon.gov/dor/forms/business/corporate-excise-income\\_102-405\\_2011.pdf?ga=t](http://www.oregon.gov/dor/forms/business/corporate-excise-income_102-405_2011.pdf?ga=t).

<sup>20</sup> Oregon Department of Revenue, *Oregon Corporate Excise and Income Tax*, 2011 edition, p. 3-10.

<sup>21</sup> Of the \$195 million in credits claimed, \$57 million was used in 2009, leaving \$138 million (71 percent) available to use in future years.

<sup>22</sup> Oregon Department of Revenue, *Oregon Corporate Excise and Income Tax*, 2011 edition, p. 3-15.

<sup>23</sup> Oregon Department of Revenue, *Oregon Corporate Excise and Income Tax*, 2011 edition, p. 3-14. In this fact sheet profitable (or profits) means Oregon taxable income.

<sup>24</sup> Oregon Department of Revenue, *Oregon Corporate Excise and Income Tax*, 2011 edition, p. 3-14.

<sup>25</sup> Oregon Department of Revenue, *Oregon Corporate Excise and Income Tax*, 2011 edition, p. 3-14.

<sup>26</sup> The corporate minimum tax is based upon Oregon sales and ranges from \$150 to \$100,000. The tax rate for a corporation paying the highest minimum tax of \$100,000 (must have more than \$100 million in Oregon sales) and with the lowest level of profits to be included in the category (\$10 million in profits) would be just under 1 percent.

<sup>27</sup> The average tax rate for the middle 20 percent of Oregon taxpayers was 4.1 percent in 2009. OCPP analysis of Department of Revenue data.

<sup>28</sup> Intel 1996 10-K.

<sup>29</sup> “Intel Powers Oregon Economy,” Jim Lynch, *The Oregonian*, December 28, 1997, Page A-1.

<sup>30</sup> Intel 2010 10-K.