

Single Sales Factor Example - Nike, a nationwide company with significant Oregon presence

Apportionment Factors - Conservative Estimate of Percents

Sales
Property
Payroll

2 - double Oregon's percent of national economy; even at 5% still about \$16 million in savings
75 - probably low; roughly 80% of square footage in Oregon
50 - low; one half of US workforce in Oregon

How apportionment factors work in various formulas:

Sales
Property
Payroll

Equal Weighted (Pre-1991) Each 33-1/3	Double Weighted Sales (1991-2003) 50-25-25 Formula	Single Sales Factor (2005 onward) 100-0-0 Formula
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Percent of Profits Subject to Oregon Tax

2.0%	2.0%	2.0%
75.0%	75.0%	75.0%
50.0%	50.0%	50.0%
42.3%	32.3%	2.0%
Percent Change from Double Weighted		-93.8%
Percent Change from Equal Weighted Sales	-23.8%	-95.3%