

<b>Amount of Revenue Raised</b>		
<b>AOI Proposal</b>	<b>OBA Proposal</b>	<b>Measures 66 &amp; 67</b>
<b>\$888 million</b> <ul style="list-style-type: none"> <li>• \$792 million on personal</li> <li>• \$96 million on corporate</li> </ul>	<b>\$1.7 billion</b> <ul style="list-style-type: none"> <li>• \$1.54 billion on personal</li> <li>• \$200 million on corporate</li> </ul>	<b>\$727 million<sup>1</sup></b> <ul style="list-style-type: none"> <li>• \$472 million on personal</li> <li>• \$255 million on corporate</li> </ul>
<b>Personal Tax</b>		
<b>AOI Proposal</b>	<b>OBA Proposal</b>	<b>Measures 66 &amp; 67</b>
<ul style="list-style-type: none"> <li>• Increases the 9% marginal rate (the rate for all household taxable income above 15,200) to 9.65% for two years.</li> <li>• Rate reverts to 9% on all household income over \$15,200 in 2012</li> <li>• Percent of taxpayers affected by the increase: 70%</li> </ul>	<ul style="list-style-type: none"> <li>• Increases ALL rates 1% to 6%, 8%, and 10%</li> <li>• Rates return to current levels in 2013</li> <li>• Percentage of taxpayers affected by the increase: 100%</li> <li>• Increase applies to all income levels</li> </ul>	<ul style="list-style-type: none"> <li>• 9% rate increases to 10.8% on household income above \$250,000 and to 11% on household income above \$500,000</li> <li>• Rate decreases to 9.9% for household income above \$250,000 in 2012</li> <li>• Percentage of taxpayers affected by increase: 2.5%</li> <li>• Applies only to income above \$125,000 for single filers and \$250,000 for households</li> </ul>
<b>Corporate Profits Tax</b>		
<b>AOI Proposal</b>	<b>OBA Proposal</b>	<b>Measure 66 &amp; 67</b>
<ul style="list-style-type: none"> <li>• Increases tax rate to 7.25% on all corporate profits for two years</li> </ul> <p>*Rate returns to 6.6% on all corporate profits after two years</p>	<ul style="list-style-type: none"> <li>• Increases tax rate to 7.6% on all corporate profits in tax year 2009-2010</li> <li>• In 2011, rate drops to 7.1% on all corporate profits, and back to 6.6% in 2012</li> </ul>	<ul style="list-style-type: none"> <li>• Increases tax rate to 7.9% for corporate profits above \$250,000 until 2013. 6.6% rate remains for corporations with profits less than \$250,000</li> <li>• In 2013, rate drops to 7.6% on corporate profits above \$10 million; reverts to 6.6% for profits below \$10 million. Additional revenue goes to Rainy Day Fund</li> </ul>
<b>Corporate Minimum Tax</b>		
<b>AOI Plan</b>	<b>OBA Plan</b>	<b>Legislative Plan</b>
<ul style="list-style-type: none"> <li>• Raises corporate minimum to a flat \$300, regardless of size or sales</li> </ul>	<ul style="list-style-type: none"> <li>• For C corporations, adopts a sliding scale beginning at \$250 for corporations with Oregon sales under \$1 million</li> <li>• Caps the minimum at \$50,000 for corporations with Oregon sales above \$250 million</li> </ul>	<ul style="list-style-type: none"> <li>• For C corporations, permanently increases corporate minimum from \$10 to a tiered plan; \$150 for corporations with less than \$500,000 in Oregon revenue; about one tenth of one percent for Oregon revenues</li> <li>• Caps the minimum at \$100,000 for Oregon revenues above \$100 million</li> </ul>

<sup>1</sup> The filing of the referenda prevented the legislative plan from going into effect and reduced anticipated fee revenue from Measure 67. If the measures had become effective upon passage, Measure 67 would have raised an anticipated \$303 million and the total amount of revenue raised would by both measures would have been \$775 million.

<b>Impact on Small Businesses</b>		
<b>AOI Proposal</b>	<b>OBA Plan</b>	<b>Legislative Plan</b>
<ul style="list-style-type: none"> <li>• Higher corporate minimum tax on small businesses (\$300)</li> <li>• Increases tax rate on all corporate profits, regardless of amount</li> <li>• Most small business owners would see tax increases on their personal returns</li> </ul>	<ul style="list-style-type: none"> <li>• Higher corporate minimum tax on small business (\$250)</li> <li>• Increases tax rate on all corporate profits, regardless of amount</li> <li>• All small business owners would see tax increases on their personal returns</li> </ul>	<ul style="list-style-type: none"> <li>• Low corporate minimum tax on small businesses. Partnerships, LLCs, LLPs and S corporations pay \$150. 97.5% of businesses will pay just \$150 or no more than they do today</li> <li>• Does not raise taxes on businesses with profits below \$250,000. Beginning in 2013, doesn't raise profits tax on businesses with profits below \$10 million</li> <li>• 93% of small business owners will not pay more under the personal tax, because it only applies to high income levels</li> </ul>