

Personal Income

Taxed at 5%, 7%, 9%, 9.9%

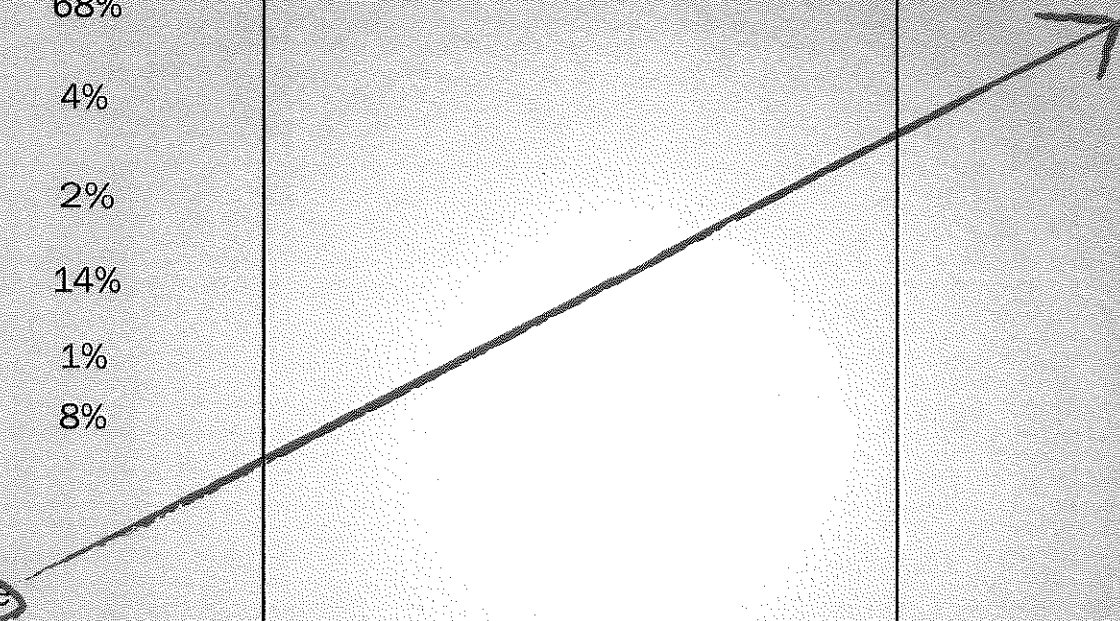
Types of Income	% of Total
Wages	68%
Dividends & Interest	4%
Capital Gains	2%
Retirement	14%
Other	1%
Business	8%
Schedule C	
Schedule E	
Passive	
Non-Passive	

C - Corporation

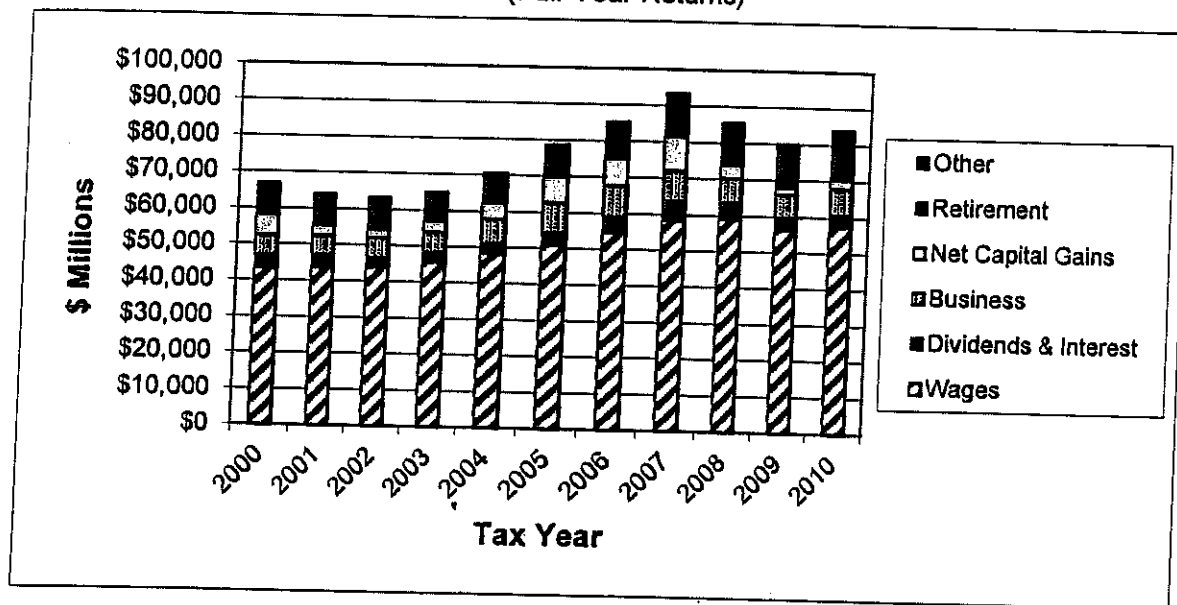
Taxed at 6.7% to 7.7%

Small and Family Owned Businesses

Proposal to tax at 7%,
9.9% over \$10 million



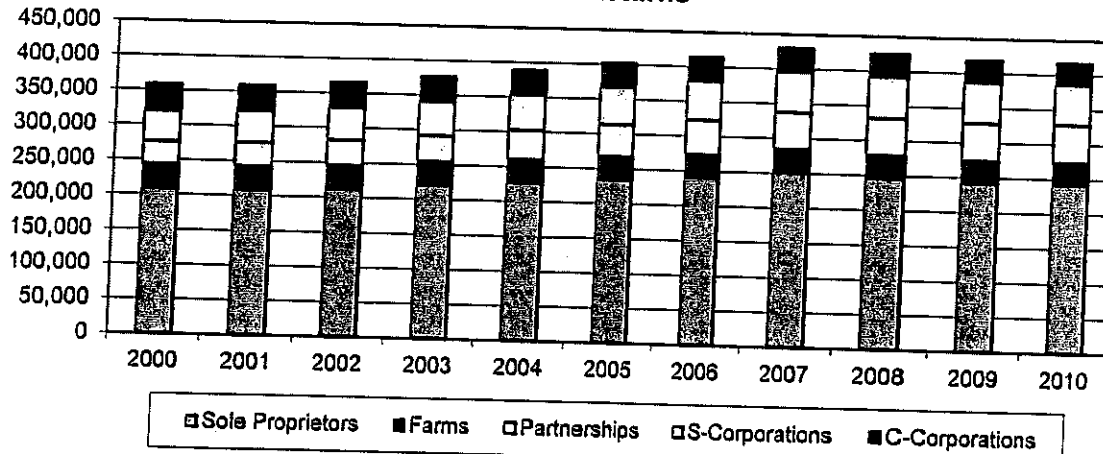
Components of Income, 1990-2010
(Full-Year Returns)



	Wages	Dividends & Interest	Business	Net Capital Gains	Retirement	Other ¹	Gross Income
1990	\$22,993	\$3,023	\$2,859	\$1,183	\$2,164	\$810	\$33,031
1991	\$24,195	\$2,891	\$2,959	\$1,172	\$2,444	\$836	\$34,497
1992	\$25,867	\$2,547	\$3,503	\$1,450	\$2,654	\$971	\$36,992
1993	\$27,317	\$2,450	\$4,044	\$2,109	\$2,863	\$898	\$39,681
1994	\$29,004	\$2,418	\$4,418	\$1,970	\$3,223	\$1,014	\$42,046
1995	\$31,036	\$2,923	\$4,578	\$2,178	\$3,585	\$1,353	\$45,653
1996	\$33,546	\$3,142	\$4,936	\$2,913	\$3,944	\$1,452	\$49,934
1997	\$35,958	\$3,299	\$5,303	\$4,127	\$4,666	\$2,077	\$55,430
1998	\$38,072	\$3,336	\$5,301	\$4,747	\$5,190	\$1,839	\$58,485
1999	\$40,094	\$3,461	\$5,560	\$5,408	\$5,716	\$2,272	\$62,510
2000	\$43,294	\$3,733	\$5,370	\$5,987	\$6,304	\$2,295	\$66,983
2001	\$43,677	\$3,441	\$5,323	\$2,914	\$6,458	\$2,279	\$64,092
2002	\$43,926	\$2,724	\$5,413	\$2,494	\$6,620	\$2,136	\$63,313
2003	\$45,671	\$2,624	\$5,687	\$3,109	\$7,136	\$825	\$65,052
2004	\$48,222	\$2,949	\$6,796	\$4,502	\$7,849	\$291	\$70,609
2005	\$51,051	\$3,431	\$8,235	\$7,158	\$8,497	\$285	\$78,657
2006	\$54,698	\$4,466	\$8,579	\$7,650	\$9,330	\$570	\$85,292
2007	\$58,487	\$5,301	\$8,338	\$9,636	\$10,368	\$1,232	\$93,362
2008	\$59,050	\$4,607	\$6,586	\$6,301	\$10,300	\$1,232	\$90,076

Oregon Tax Returns with Business Income, 2000-2010

Number of Returns



Number of Business Tax Returns

Tax Year	Sole Proprietors	Farms	Partnerships	S-Corporations	C-Corporations	TOTAL
2000	208,481	35,248	32,225	44,047	38,410	358,411
2001	208,347	34,701	33,637	45,179	37,458	359,322
2002	212,573	34,418	35,552	46,744	36,527	365,814
2003	220,511	34,215	37,043	48,993	36,294	377,056
2004	227,273	33,875	41,130	51,385	35,880	389,543
2005	234,774	33,311	45,085	54,047	35,076	402,293
2006	240,983	33,121	49,188	56,432	34,799	414,523
2007	251,267	33,567	52,545	58,721	34,748	430,848
2008	246,527	32,753	52,426	59,675	33,778	425,159
2009	242,602	32,154	53,656	58,801	32,419	419,632
2010	242,506	31,836	53,722	58,091	31,379	417,534

Percent of Returns

