

# ROADMAP TO ORGANIZING AND CAMPAIGNING AROUND REVENUE ISSUES

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- Local affiliates and pension advocates can offer specific guidance in how to find revenue that is being diverted to corporate interests.
- There are resources that can help you find outrageous corporate subsidies in your city, county and state.
- There is a growing body of economic analysis that shows investing in schools grows the economy.

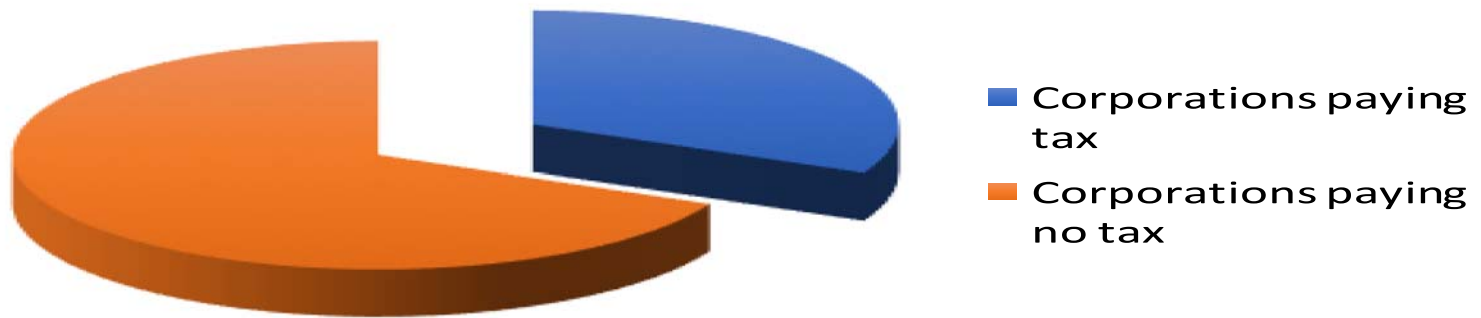
## ASK YOUR STATE FOR STATISTICAL INFO ON THE CORPORATE TAX

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- Of the companies that reported over \$50 million in total income to the IRS, how many companies paid zero corporate income tax for 2014, 2015, 2016 and 2017? Over \$100 million? Over \$250 million? Over a billion?
- Of this state's 150 largest for-profit employers how many paid zero corporate income tax in 2014, 2015, 2016 and 2017

**Of the Largest 150 Corporations in Louisiana  
almost 70% or 102 paid zero tax.**

**Top 150 LA Corporations**



# IS BIG BUSINESS PAYING A FAIR SHARE?

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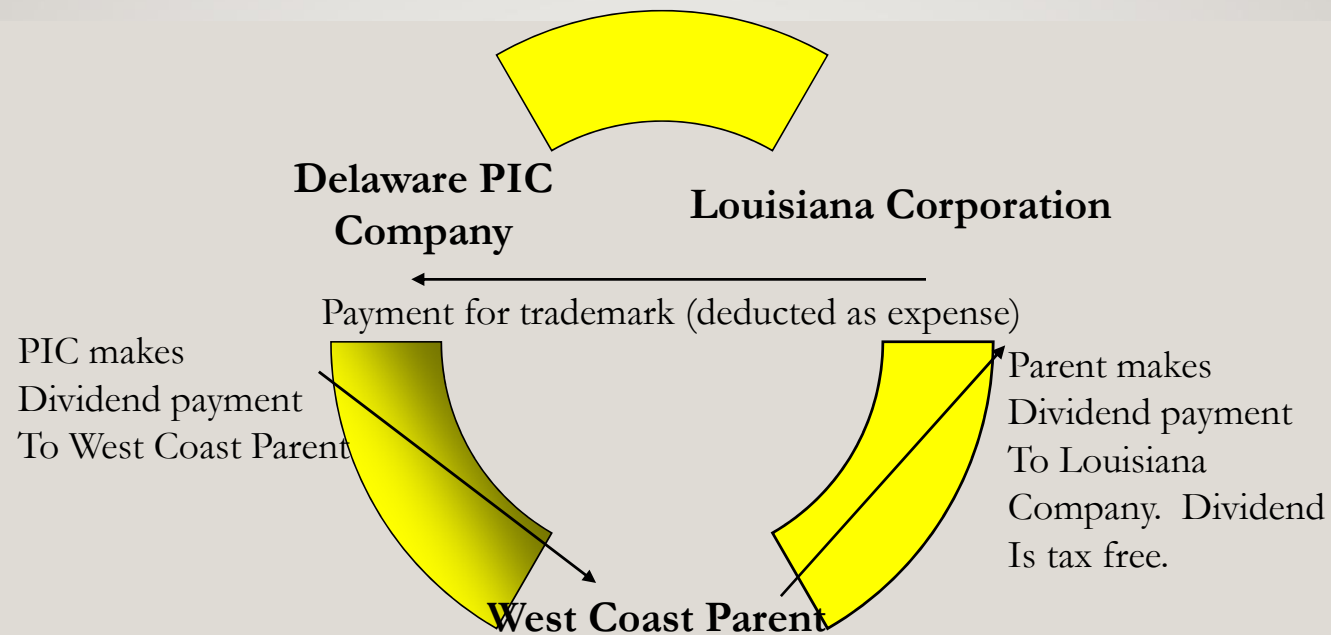
- In 2015, 696 companies doing business in Louisiana made more than **\$192 billion** in Federal Taxable income and **did not pay one cent** in Louisiana corporate income tax.
- Those companies made **\$4.58 billion** in Louisiana income. If that income was taxed at 6% it would produce almost **\$275 million** in additional revenue.
- In 2010, of the 109,970 corporations in Louisiana, 91,693, or **83%** paid no corporate income tax.

# CORPORATIONS PAYING NO STATE TAX TO ANY STATE—Itep DATA

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- Data is from Itep “The Myth of the 35% Corporate Tax Rate”
- **Dupont**—no tax to any state 2008-10
- **Wells Fargo**—no tax to any state in 2009
- **Intel**—no tax to any state 2008 and 2009
- **Boeing**—no tax to any state in 2010
- **Comcast**—no tax to any state in 2009
- **GE**—no tax to any state in 2010
- **American Express**—no tax to any state in 2008
- **Southwest Air**—no tax to any state in 2009

# THE ADD-BACK GIMMICK: SHIFTING LOUISIANA INCOME TO NO-TAX STATES



## What the taxpayer gets from public investment in education

### Public internal rates of return for an individual obtaining an upper secondary or post-secondary non-tertiary education

*(Measured as the rate of return when the individual immediately acquires the next higher level of education)*

	Males %	Females %
Belgium	11.4	9.4
Denmark	11.1	8.5
Finland	8.2	4.7
Hungary	8.3	8.9
Korea	6.7	3.0
New Zealand	8.3	5.2
Norway	5.5	3.5
Sweden	10.4	6.9
Switzerland	1.7	2.4
United Kingdom	13.4	10.6
<b>United States</b>	<b>12.5</b>	<b>9.7</b>

*Source: OECD, Education at a Glance, 2007*

## THE COSTS OF INADEQUATE EDUCATION

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**A 1% increase in the high school completion rate for men age 20 to 60 would save the nation as much as \$1.4 billion a year in reduced costs from crime incurred by victims and by society at large. This would save taxpayers as much as \$2,100 a year for each additional high school graduate.**

\*Enrico Moretti, "Crime and the Costs of Criminal Justice,"  
University of California/Berkley, 2007.



## The Costs of Inadequate Education

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**The lifetime public savings to taxpayers from  
changing one dropout to a high school graduate:  
\$209,200**

Study by Clive Belfield, professor of economics, City College of New York and  
Henry Levin, professor of economics and education, Columbia University

## Additional Benefits of Investment in Public Education



America's economy will grow by **\$309** billion if all high school students graduate.

A high school graduate's contribution in income tax revenues would result in savings of **\$37,388** in healthcare costs and **\$167,990** in crime costs over his/her lifetime.

Every **\$1** invested in pre-school education provides an economic return of **\$7**.

## EVERYONE REAPS THE BENEFIT

Every income group benefits from investment in public education, but the bottom fifth benefits the most – increasing income and opportunities while reducing social costs.

Every \$1,000 of added investment per K-12 student raises the income of the poorest 20% in the state by 3.6% and reduces the poverty rate by 15%.

# WHAT IS THE ASK IN YOUR STATE OR COMMUNITY?

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- Pension Funding and COLA's
- Smaller class size
- Funding salary increase and benefits
- Recruiting and retaining quality professionals
- Community wide pre-k and after school programs
- Technology upgrades and devices

# WHAT ARE YOUR OPTIONS?

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- Pass Combined Reporting.
- Examine Nexus and Apportionment Issues
- Oil and Gas Depletion and Severance Issues.
- High-income surcharges for \$200,000 +
- Limit Loss deducts for Corps. and Individ.
- Services Taxes (38 states do it).
- Digital Property definitions for sales tax.

## MORE OPTIONS...

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- Medicaid Surcharge on Large Employers.
- Decouple from new any Federal changes that lose you money.
- On-Demand Cable Taxes.
- Mobile Communications Taxes.
- Floor on Property Taxes—Examine 4 year or 2 year Appraisal in down years.
- PLAY DEFENSE!!!!!!!

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