ECOnorthwest

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Analysis of Oregon Film and Video Incentives for Fiscal Years 2022–2026 (July 1 to June 30)

Prepared for: Oregon Film and Video Office

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IMPACT THROUGH INSIGHT

Acknowledgments

ECOnorthwest prepared this report for the Oregon Film and Video Office (Oregon Film). The analysis used audited spending and employment data supplied to Oregon Film by productions for the five-year period from July 1, 2021 through June 30, 2026.

The staff at ECOnorthwest prepared this report based on their knowledge of economics and taxation in the state of Oregon.

ECOnorthwest also relied on an economic impact model for Oregon provided by IMPLAN. That model, in turn, relied on data from state, local, and federal government agencies.

ECOnorthwest has not independently verified the accuracy of all such information and makes no representation regarding its accuracy or completeness. Any nonfactual statements constitute the authors' current opinions, which may change as more information becomes available.

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Executive Summary

ECOnorthwest evaluated the economic and fiscal impacts of incentive programs administered by the Oregon Film and Video Office (Oregon Film). These incentives make Oregon more competitive as a location for film and video production. Our analysis finds that the additional state and local tax revenues generated by incentivized productions exceed the cost of the incentives.

Oregon Film supports production through two incentive programs: the Oregon Production Investment Fund (OPIF) and the Oregon Greenlight Labor Rebate. In addition to administering these programs, Oregon Film helps productions connect with local talent and technical resources, identify filming locations, and navigate permitting. These services and incentives help Oregon compete with other states and countries for productions.

Between FY 2022 and FY 2026, incentives totaled about $117.5 million. Each production that received an incentive reported its financials to Oregon Film, and the reported amounts were audited. The data included the number of Oregonians employed, their compensation and state income tax withholding, and the total value of goods and services bought by productions from Oregon businesses.

ECOnorthwest analyzed the financial data using an economic impact model of Oregon's economy. The model estimated how spending by productions and their Oregon-based employees supported additional spending and employment in the state. The total estimated statewide impacts were:

- 22,096 jobs (mix of full- and part-time)
- $796.9 million in labor payroll
- $1.8 billion in economic output
- $1.23 billion in value added (contribution to the state's gross domestic product)

These results show that Oregon's film incentive programs resulted in economic activity beyond the productions themselves. Importantly, this activity generated over $177.4 million in state and local government revenues, more than offsetting the cost of the incentives.

1. Economic Impact Analysis

We measured the economic impacts of Oregon Film's two incentive programs: the Oregon Production Investment Fund (OPIF) and the Greenlight Oregon Labor Rebate program (GOLR). Oregon Film sent us a list of 250 incentive payments for film and video productions made over the last five fiscal years, with each fiscal year running from July 1 through June 30. For each production, the data listed total spending in Oregon, broken out into spending at Oregon businesses and wages paid to Oregon workers. The data also included the amount withheld from workers' paychecks for Oregon personal income taxes, and the number of Oregonians hired for the productions.

The state audited the dollar amounts provided to us. In this analysis, we did not adjust these dollar amounts for inflation, which means that the dollars reflect the year in which the economic activity occurred and may understate the impacts. We also did not adjust the number of hires based on length of employment because we do not know how many hours each person worked. Many productions last less than a month, and a person may work on several productions during the same year. As a result, the number of hires should not be interpreted as full-time, year-round jobs and the average wages per hire should not be interpreted as annual compensation.

Table 1 summarizes the data provided by Oregon Film for this analysis. During the five years ending June 30, 2026, over $745.4 million was spent in Oregon by film and video productions that received state incentives. Approximately $200.0 million of that spending went to businesses located in Oregon and $533.9 million was paid to Oregonians who worked on the productions. From those wages, $35.2 million was withheld for Oregon personal income taxes.

Table 1. Spending, payroll, hires, and incentives paid by fiscal year for productions that received Oregon Film incentives, FY 2022–2026

Year	Total audited spending in Oregon	Oregon purchases	Oregon labor payroll	Oregon taxes withheld on payroll	F&V incentives paid	Oregon workers hired
FY 2022	$118,038,540	$27,928,153	$90,110,387	$5,918,080	$12,592,793	3,059
FY 2023	$165,130,054	$55,852,182	$118,207,469	$8,934,896	$22,331,116	3,551
FY 2024	$144,454,145	$34,849,538	$109,123,904	$6,725,269	$29,825,600	3,988
FY 2025	$172,089,477	$55,644,834	$136,444,644	$8,591,956	$25,630,732	3,785
FY 2026	$145,735,768	$25,682,692	$80,053,076	$5,034,296	$27,106,595	3,640
TOTAL	**$745,447,984**	**$199,957,399**	**$533,939,480**	**$35,204,497**	**$117,486,836**	**18,023**

Source: ECOnorthwest summary of data provided by Oregon Film on July 16, 2026.

Note: Purchases and Payroll may not sum to total audited spending due to accrual-basis timing differences between recognition and payment.

We used the economic impact model IMPLAN and the data provided by Oregon Film to calculate the economic contributions of all the film and video productions that received incentives from the state. The IMPLAN model reflects the structure of Oregon's economy in calendar year 2024. The analysis uses the 2024 data because it is the most recent IMPLAN data year and falls near the midpoint of the period analyzed.

The results of the impact analysis are presented in Table 2. Direct impacts reflect spending by film and video productions in Oregon. Indirect impacts reflect subsequent business-to-business spending within the state, while induced impacts reflect spending by workers whose jobs are supported by the productions. The table presents the economic contributions of incentivized productions over the full five-year period.

Table 2. Economic contributions from film and video productions that received production incentives from Oregon Film, FY 2022–2026

Impact Type	Employment	Labor Income	Value Added	Output
Direct	18,023	$533,939,480	$763,392,085	$963,349,484
Indirect	1,478	$88,045,963	$147,900,366	$302,256,456
Induced	2,595	$174,913,066	$315,620,775	$507,686,992
TOTAL	**22,096**	**$796,898,509**	**$1,226,913,226**	**$1,773,292,932**

Source: IMPLAN (2024), Oregon Film (2026), ECOnorthwest analysis

Employment and labor payroll (excluding benefits) are self-explanatory. Value added measures the contribution to Oregon's gross domestic product (GDP), while output measures the value of business activity generated within the state.

2. Fiscal Impacts

We estimated the fiscal impacts of incentivized film and video productions using the results from the IMPLAN analysis. The analysis estimated compensation and output for every sector of the state economy. We matched those estimates with tax collection data reported by the Oregon Legislative Revenue Office.[1] We adjusted the results to account for the Coordinated Crisis (988) Tax and Paid Leave Oregon taxes, as neither applied throughout the full five-year analysis period, and for tax-exempt sectors. We also included impacts on the in-state production sector resulting from out-of-state production spending.

Between FY2022 and FY2026, Oregon Film provided $117.5 million in incentives to attract productions to the state. Productions receiving these incentives directly spent $733.9 million in Oregon on goods, services, and wages. Beyond the economic impacts generated by this direct spending, these productions also supported spending and employment at Oregon-based film and video production businesses.

In total, the incentives generated an estimated $177.4 million in fiscal impacts for Oregon, equivalent to 151 percent of the cost of the incentives.

This estimated return is lower than the 177 percent return reported in the FY2023 study. The difference is primarily attributable to changes in the composition of production spending, the longer period covered by the current analysis, and updates to the IMPLAN model. While the previous study examined a single year, the current analysis covers five years of activity. This broader dataset reduces the influence of unusually strong individual years, such as FY2023, and provides a more representative estimate of returns over time.

In addition, the FY2023 analysis used the latest IMPLAN model available at the time, which was based on 2021 data and reflected economic conditions affected by the COVID-19 pandemic. The current analysis uses the 2024 IMPLAN data year, providing a more up-to-date representation of economic conditions.

[1] Oregon Legislative Revenue Office, *Basic Facts 2026*, Report No. 1-26 (February 3, 2026), Exhibit A-7, "Summary of Oregon Tax Collections."