



Greater Portland Urban County Business Tax Comparison

Tax	Washington	Oregon		
	Clark County, WA	Multnomah County, OR	Washington County, OR	Clackamas County, OR
Corporate Income Tax	None	6.6% of taxable income \$10 million or less, and 7.6% of taxable income greater than \$1 million plus \$660,000	6.6% of taxable income \$10 million or less, and 7.6% of taxable income greater than \$1 million plus \$660,000	6.6% of taxable income \$10 million or less, and 7.6% of taxable income greater than \$1 million plus \$660,000
Corporate Alternative Minimum Tax	None	Tax is calculated on Oregon sales and ranges from \$150 - \$100,000	Tax is calculated on Oregon sales and ranges from \$150 - \$100,000	Tax is calculated on Oregon sales and ranges from \$150 - \$100,000
B & O Tax	Manufacturing and Wholesaling 0.484%; Services 1.5% on gross sales	None	None	None
Personal Income Tax	None	up to 9.9% of taxable income	up to 9.9% of taxable income	up to 9.9% of taxable income
Business License Fees†	\$125 + \$50 per FTE (up to 400), annually (City of Vancouver) \$24 one time filing fee for new business + \$41 annual renewal fee (City of Battle Ground)	2.2% of net business income, \$100 minimum annually (City of Portland) \$75 - includes first two employees + \$3 per on-site employee, annually (City of Gresham)	\$50 for 0-4 employees and \$8.50 per additional employee, annually (City of Beaverton) \$55 - \$240 depending on number of employees, annually (City of Tualatin)	\$80 - \$150 depending on number of employees, annually (City of Lake Oswego) \$115 + \$6 for each full time employee, annually (City of Milwaukie)
Sales Tax (State and Local Combined)	8.40%	None	None	None
Inventory Tax	None	None	None	None
Transit District Tax	None	0.7237% flat rate payroll tax	0.7237% flat rate payroll tax	0.7237% flat rate payroll tax
Real and Personal Property Tax	Average rate of \$13.20 per \$1000 RMV [^]	Average rate is \$13.87 per \$1000 of RMV*	Average rate is \$13.52 per \$1000 of RMV*	Average rate is \$14.04 per \$1000 of RMV
Unemployment Insurance Tax	Average 2.07% on the first \$41,300 in wages; rates range from 0.14% - 5.82%	New employer base rate is 3.1% on the first \$35,000 of wages per employee; 1.8% - 5.4% rate on the first \$35,000 of wages per employee depending upon employer experience rating. Wages in excess of \$35,000 are not taxed.	New employer base rate is 3.1% on the first \$35,000 of wages per employee; 1.8% - 5.4% rate on the first \$35,000 of wages per employee depending upon employer experience rating. Wages in excess of \$35,000 are not taxed.	New employer base rate is 3.1% on the first \$35,000 of wages per employee; 1.8% - 5.4% rate on the first \$35,000 of wages per employee depending upon employer experience rating. Wages in excess of \$35,000 are not taxed.
Industrial Insurance and Workers Compensation	Industrial Insurance Industrial Insurance Sample Average Rates (per hour worked) Misc Manufacturing: \$0.7672 Transportation & Warehousing: \$1.9470 Misc Professional Services: \$0.1933	Workers' Compensation Average rate of \$1.63/\$100 of payroll (includes pure premium, premium assessment and Workers' Benefit Fund assessment)		

* In Oregon, assessed value is the lesser of real market value (RMV) or maximum assessed value (MAV). MAV for existing property can be determined by contacting the local assessor. If the property is new construction, then assessed value is RMV * a "changed property ratio (CPR)," and the CPR will vary by county. Source: Oregon Property Tax Statistics, Oregon Department of Revenue FY2013-2014, 2015.

** Personal property is valued at 100% of real market value (RMV) less depreciation. Source: Oregon Department of Revenue, 2015.

[^]In Clark County, Washington, personal property is assessed at 86.8 percent of RMV less depreciation. Source: Washington Department of Revenue, 2015.

† The Business license Fee structure varies by city. Figures are provided as an example of a variety of fee structures. Contact the specific city directly to determine business license fee.

Sources: Oregon Department of Revenue, Oregon Department of Consumer and Business Services, Washington Department of Revenue, Washington State Department of Labor and Industries, The Tax Foundation