

PORTLAND METROPOLITAN REGION TAX COMPARISON

TAX	Columbia County, Oregon	Multnomah County, Oregon	Washington County, Oregon	Clark County, Washington
Business & Occupation Tax	NONE	None	None	B&O Tax: Mfg & Wholesaling 0.484%, Retailing 0.471%, Services: 1.5% on gross sales.
Sales Tax (State / Local)	NONE	None	None	State: 6.5%, Clark County 1.7%
Business Income Tax (Local)	NONE	1.45% of net Oregon income	None	None
Business License Tax	NONE	2.2% of net business income, \$100 minimum (Portland)	None	None
Transit Payroll Tax	NONE	0.6818% of payroll	0.6818% of payroll	None
Corporate Income Tax	Greater of a minimum tax based on relative sales (\$150-\$100,000, approximately 0.1%) or an income-based levy of 6.6% on amounts up to \$250,000 and 7.9% above that (this second tier switches to \$10 million in 2013). <i>Single-Sales Factor: Oregon Sales Only.</i>	Greater of a minimum tax based on relative sales (\$150-\$100,000, approximately 0.1%) or an income-based levy of 6.6% on amounts up to \$250,000 and 7.9% above that (this second tier switches to \$10 million in 2013). <i>Single-Sales Factor: Oregon Sales Only.</i>	Greater of a minimum tax based on relative sales (\$150-\$100,000, approximately 0.1%) or an income-based levy of 6.6% on amounts up to \$250,000 and 7.9% above that (this second tier switches to \$10 million in 2013). <i>Single-Sales Factor: Oregon Sales Only.</i>	None
Personal Income Tax (State)	5% to 11% of taxable income	5% to 11% of taxable income	5% to 11% of taxable income	None
Business License Fees (City)	\$55 + 5 per employee (St. Helens)	None	\$50 for 0-4 employees, and \$8.50 per additional employee, annually	\$125 + \$50 per employee (Vancouver)
Real & Personal Property Tax	Avg. rate: \$15.00 per \$1000 of assessed value	Avg. rate: \$21.73 per \$1000 of assessed value	Avg. rate: \$16.60 per \$1000 of assessed value	Avg. Rate \$13.25 per \$1000 of assessed value (Vancouver)
Unemployment Insurance	Average 2.76% on the first \$32,100 in wages, \$886 max.	Average 2.76% on the first \$32,100 in wages, \$886 max.	Average 2.76% on the first \$32,100 in wages, \$886 max.	Avg. 2.38% on the first \$36,800 in wages

Source: Columbia County Economic Team