

Tax	Clark County, Washington	Multnomah County, Oregon	Washington County, Oregon	Clackamas County, Oregon
Corporate Income (Excise) Tax	None	6.6% for taxable income of \$10 million or less, and 7.6% for taxable income greater than \$10 million	6.6% for taxable income of \$10 million or less, and 7.6% for taxable income greater than \$10 million	6.6% for taxable income of \$10 million or less, and 7.6% for taxable income greater than \$10 million
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%; Retailing 0.471%; Services 1.5% on gross receipts	None	None	None
Personal Income Tax	None	Up to 9.9% of taxable income; ranges from 5.00%-9.90%	Up to 9.9% of taxable income; ranges from 5.00%-9.90%	Up to 9.9% of taxable income; ranges from 5.00%-9.90%
Business License Fee	\$125 + \$50 per FTE (for up to 400), annually (City of Vancouver)	2.2% of net business income, \$100 minimum, annually (City of Portland)	\$50 for 0-4 employees and \$8.50 per additional employee, annually (City of Beaverton)	\$55-\$240 annually, depending on number of employees (City of Tualatin)
Sales Tax (State and Local Combined)	8.40%	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
Unemployment Insurance Tax	Average 2.07% on the first \$42,100 in wages; Rates range from 0.14%-5.82%	Average rate of 2.53% on the first \$35,700 in wages; Rates range from 1.8%-5.4%	Average rate of 2.53% on the first \$35,700 in wages; Rates range from 1.8%-5.4%	Average rate of 2.53% on the first \$35,700 in wages; Rates range from 1.8%-5.4%
Industrial Insurance (WA) Workers' Compensation (OR)	Industrial Insurance Average Rate, per hour worked \$0.7133. Sample Rates by Industry: Misc. Manufacturing: \$0.7907 Transportation & Warehousing: \$1.9997 Misc. Professional Services: \$0.1893 Average rate per \$100 of payroll: \$2.70	Broken down into three taxes: 1) Pure Premium averages \$1.27 per \$100 of payroll 2) 6.2% Premium Assessment fee of the annual total premium for insured employers, 6.4% for self-insured employers, 7.2% for self-insured employer groups 3) Workers Benefit Fund, paid to the state at 3.3 cents per worker hour worked Average rate per \$100 of payroll: \$1.55	Broken down into three taxes: 1) Pure Premium averages \$1.27 per \$100 of payroll 2) 6.2% Premium Assessment fee of the annual total premium for insured employers, 6.4% for self-insured employers, 7.2% for self-insured employer groups 3) Workers Benefit Fund, paid to the state at 3.3 cents per worker hour worked Average rate per \$100 of payroll: \$1.55	Broken down into three taxes: 1) Pure Premium averages \$1.27 per \$100 of payroll 2) 6.2% Premium Assessment fee of the annual total premium for insured employers, 6.4% for self-insured employers, 7.2% for self-insured employer groups 3) Workers Benefit Fund, paid to the state at 3.3 cents per worker hour worked Average rate per \$100 of payroll: \$1.55