

Portland Metropolitan Area 2009 Tax Comparison Table

Tax	Clark County	Multnomah County	Clackamas County	Washington County
Corporate income/excise tax	None	6.6% of net Oregon taxable income (apportioned based upon % of sales, property and payroll inside of Oregon versus total everywhere)	6.6% of net Oregon taxable income (apportioned based upon % of sales, property and payroll inside of Oregon versus total everywhere)	6.6% of net Oregon taxable income (apportioned based upon % of sales, property and payroll inside of Oregon versus total everywhere)
Personal income tax	None	Ranges from 5% to 9% of Oregon taxable income.	Ranges from 5% to 9% of Oregon taxable income.	Ranges from 5% to 9% of Oregon taxable income.
Sales/use tax	Total rate of 8.2% of sales /purchase price, comprised of state rate of 6.5% and local rate of either 1.7% depending upon county area	None	None	None
Business and occupation tax	Gross receipts tax with various percentages and exclusions by industry (retailing – 0.471%; whole-saling – 0.484%; mfg – 0.484%; services – 1.5%)	None	None	None
Local business income taxes	None	County business income tax of 1.45% of net business income. Also City of Portland business license fee of 2.2% of net business income license	None	None
Transit district taxes	None	Payroll tax of 0.6718% for payroll inside Tri-Met district	Payroll tax of 0.6718% for payroll inside Tri-Met district	Payroll tax of 0.6718% for payroll inside Tri-Met district
Unemployment insurance taxes	Payroll tax ranging from 0.37% to 6.23% of first \$35,700 of wages per employee for 2009. New employers assigned a fixed rate based on their average industry rate, subsequently converting to an experience rate.	Payroll tax ranging from .9 to 5.4% of first \$31,300 of wages per employee for 2009. New employers pay a fixed rate of 2.4% for prescribed period of time, subsequently converting to an experience rate.	Payroll tax ranging from .9 to 5.4% of first \$31,300 of wages per employee for 2009. New employers pay a fixed rate of 2.4% for prescribed period of time, subsequently converting to an experience rate.	Payroll tax ranging from .9 to 5.4% of first \$31,300 of wages per employee for 2009. New employers pay a fixed rate of 2.4% for prescribed period of time, subsequently converting to an experience rate.
Workers compensation taxes	State provided system where insurance rates are based upon business classification and experience. Average combined rate in 2009 is 7.82 cents per hour.	Insurance rates are based upon business classification and experience. Additional state combined WBF assessment of 2.8 cents per hour worked per covered employee exists	Insurance rates are based upon business classification and experience. Additional state combined WBF assessment of 2.8 cents per hour worked per covered employee exists	Insurance rates are based upon business classification and experience. Additional state combined WBF assessment of 2.8 cents per hour worked per covered employee exists
Real and personal property taxes	\$15 average rate per \$1,000 assessed value (for 2006/2007)-2009-Varies by location within county	\$20.00 was average rate per \$1,000 assessed value (for 2006/2007)-2009-Varies by location within county	\$15-\$17 was the average rate per \$1,000 assessed value 2008/2009-Varies by location within county	\$16.32 average rate per \$1,000 assessed value 2008/2009-Varies by location within county
Initial state filing fees	\$180 + \$10 initial annual fee	\$50	\$50	\$50
Annual state reporting fees	\$59	\$50	\$50	\$50
Real estate excise tax	Total rate of 1.53% or 1.78% of sales price, comprised of state rate of 1.28% and local rate of 0.25% or 0.50% depending upon county area	None	None	Real Estate transfer tax of the \$1 per \$1,000 sales proceeds. In some cases there are exemptions from this transfer tax.
Minimum wage	\$8.55 per hour for 2009	\$8.40 per hour for 2009	\$8.40 per hour for 2009	\$8.40 per hour for 2009

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