

**Portland/Vancouver Metropolitan Area  
2010 Tax Comparison Table**  
Updated March 2010

Tax	Clark County	Multnomah County	Clackamas County	Washington County																																
<b>C Corporation Income/Excise Tax</b>	None	Ranges from 6.6% to 7.9% of Oregon taxable income (generally apportioned based upon % of sales inside of Oregon versus total everywhere) <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 50%;"><b>Taxable Income</b></td> <td style="width: 50%;"><b>Tax Rate</b></td> </tr> <tr> <td>Up to \$250,000</td> <td>6.6%</td> </tr> <tr> <td>Over \$250,000</td> <td>7.9%</td> </tr> <tr> <td><b>Oregon Gross Sales</b></td> <td><b>Minimum Tax</b></td> </tr> <tr> <td>Less than \$500,000</td> <td>\$150</td> </tr> <tr> <td>\$500,000 to \$999,999</td> <td>\$500</td> </tr> <tr> <td>\$1 million to \$1,999,999</td> <td>\$1,000</td> </tr> <tr> <td>\$2 million to \$2,999,999</td> <td>\$1,500</td> </tr> <tr> <td>\$3 million to \$4,999,999</td> <td>\$2,000</td> </tr> <tr> <td>\$5 million to \$6,999,999</td> <td>\$4,000</td> </tr> <tr> <td>\$7 million to \$9,999,999</td> <td>\$7,500</td> </tr> <tr> <td>\$10 million to \$24,999,999</td> <td>\$15,000</td> </tr> <tr> <td>\$25 million to \$49,999,999</td> <td>\$30,000</td> </tr> <tr> <td>\$50 million to \$74,999,999</td> <td>\$50,000</td> </tr> <tr> <td>\$75 million to \$99,999,999</td> <td>\$75,000</td> </tr> <tr> <td>\$100 million or more</td> <td>\$100,000</td> </tr> </table>			<b>Taxable Income</b>	<b>Tax Rate</b>	Up to \$250,000	6.6%	Over \$250,000	7.9%	<b>Oregon Gross Sales</b>	<b>Minimum Tax</b>	Less than \$500,000	\$150	\$500,000 to \$999,999	\$500	\$1 million to \$1,999,999	\$1,000	\$2 million to \$2,999,999	\$1,500	\$3 million to \$4,999,999	\$2,000	\$5 million to \$6,999,999	\$4,000	\$7 million to \$9,999,999	\$7,500	\$10 million to \$24,999,999	\$15,000	\$25 million to \$49,999,999	\$30,000	\$50 million to \$74,999,999	\$50,000	\$75 million to \$99,999,999	\$75,000	\$100 million or more	\$100,000
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<b>S Corporation/ Partnership/LLC Minimum Tax</b>	None	\$150																																		
<b>Personal Income Tax</b>	None	Ranges from 9% to 11% of Oregon taxable income <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 70%;"><b>Taxable Income</b></td> <td style="width: 30%;"><b>Tax Rate</b></td> </tr> <tr> <td>\$10,000 to \$250,000 (joint return) \$5,000 to \$125,000 (single or separate return)</td> <td>9%</td> </tr> <tr> <td>\$250,000 to 500,000 (joint return) \$125,000 to \$250,000 (single or separate return)</td> <td>10.8%</td> </tr> <tr> <td>Over \$500,000 (joint return) Over \$250,000 (single or separate return)</td> <td>11%</td> </tr> </table>			<b>Taxable Income</b>	<b>Tax Rate</b>	\$10,000 to \$250,000 (joint return) \$5,000 to \$125,000 (single or separate return)	9%	\$250,000 to 500,000 (joint return) \$125,000 to \$250,000 (single or separate return)	10.8%	Over \$500,000 (joint return) Over \$250,000 (single or separate return)	11%																								
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<b>Sales/Use Tax</b>	Total rate of 7.7% or 8.2% of sales/purchase price, comprised of state rate of 6.5% and local rate ranging from 1.2% to 1.7% depending upon county area	None																																		

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Tax	Clark County	Multnomah County	Clackamas County	Washington County
<b>Business and Occupation Tax</b>	Gross receipts tax with various percentages and exclusions by industry (retailing – 0.471%; wholesaling – 0.484%; mfg – 0.484%; services – 1.5%)	None		
<b>Local Business Income Taxes</b>	None	County business income tax of 1.45% of net business income; City of Portland business income tax of 2.2% of net business income (minimum tax of \$100 each)	None	
<b>Workers Compensation Taxes</b>	State provided system where insurance rates are based upon business classification and experience. Cost is shared by both employer and employee as follows: <u>Accident fund:</u> 100% employer paid <u>Medical Aid Fund:</u> Shared equally by employer and employee <u>Supplemental Pension Fund:</u> Shared equally by employer and employee at a rate of 4.72 cents per hour worked per covered employee. Self-insured plan options exist as well.	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 (WBF shared equally between employer and employee).  Self-insured plan options exist as well.		

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<b>Tax</b>	<b>Clark County</b>	<b>Multnomah County</b>	<b>Clackamas County</b>	<b>Washington County</b>
<b>Real and Personal Property Taxes</b>	\$10.06 average rate per \$1,000 assessed value (for 2009)  \$9.33 average rate per \$1,000 RMV (for 2009)	\$19.39 average rate per \$1,000 assessed value (for 2008/2009)  \$9.53 average rate per \$1,000 RMV (for 2008/2009)	\$15.83 average rate per \$1,000 assessed value (for 2008/2009)  \$8.69 average rate per \$1,000 RMV (for 2008/2009)	\$16.24 average rate per \$1,000 assessed value (for 2008/2009)  \$9.60 average rate per \$1,000 RMV (for 2008/2009)
<b>Initial State Filing Fees</b>	\$180	\$50  (\$100 for domestic corporations and \$275 for foreign corporations)		
<b>Annual State Reporting Fees</b>	\$50 plus \$9 processing fee	\$50		
<b>Real Estate Excise/Transfer Tax</b>	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		Total rate of \$1.00 per \$1,000, or fraction thereof, of sales price
<b>Minimum Wage</b>	\$8.55 per hour for 2010	\$8.40 per hour		

**\*This document is a summary and is not intended as tax or legal advice. You should consult with your tax advisor to obtain specific advice with respect to your fact pattern.**

**Based on the most recent “best practice” standards for tax advisors issued by the Treasury Department, commonly referred to as Circular 230, we wish to advise you that this document has not been prepared to be used, and cannot be used, to provide assurance that penalties which may be assessed by the IRS or other taxing authority (including specifically section 6662 understatement penalties) will not be upheld.**