

Tax Comparisons - - Washington vs. Oregon

Tax	Washington	Oregon	California
Corporate Excise Tax	None	6.6 % of net Income	8.84 % of net Income
Personal Income Tax	None	5% to 9% of taxable income	1% to 9.3% of taxable income
State Business Tax	% Based on sales for business activity: Retailing - .00471 Wholesaling - .00484 Manufacturing - .00484 Manufacturing fruits, Dairy products - .00138 Services, Other - .015	None	None
City/County Business Tax	City of Yakima Sales/Use Tax is 1/2 of 1%; Real Estate Tax is 1/4 of 1%; Business license for city is based on number of employees.	Multnomah County Business Income Tax 1.45% of net business income. City of Portland Business License Tax 2.2% of net business income \$100 minimum.	
State & Local Retail Sales Tax	State Tax - 6.5% Maximum Local Tax - 1.7% Maximum State Tax - 8.2%	None	State Tax - 6.0%, Maximum Local Tax - 2.75%, Maximum State Tax - 8.75%
Real & Personal Property Tax	Average Rate: \$12.86 per \$1,000 assessed value	Average rate: \$20.95 per \$1,000 of assessed value.	None
Unemployment Insurance Tax	Rates are based on business classification and experience and range from .47% to 5.4% of the first \$30,500 of employee salary.	1% to 5.4% of the first \$23,000 of an employees salary. Rates vary according to job classification and employer experience.	1.5% to 6.2% of the first \$23,000 of
Industrial Insurance (WA) Workers	Average rate based on cents per worker hour: Misc. manufacturing: .6194; professional & clerical - .1566; construction - 1.38; food processing - .9173; metal & machinery - 1.0352	Premiums range from .35 to \$50 per \$100 of wages. Employers pay a 7.3% premium assessment based on job classification. In addition, each employer pays 2 cents per hour of work performed by each employee; employees contribute 2 cents per hour of work through payroll deduction.	None

For More Information:

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