

Metropolitan Area	Total Sales Tax Rate (State/Local)	Corporate Income Tax Rate	Corporate Income Tax Basis	Inventory Tax	Unemployment Insurance Rates % of Payroll	Unemployment Insurance Rates Wage Base	Workers Comp. (per \$100 payroll)
Washington-Arlington-Alexandria, DC-VA-MD-WV	5.75%	9.40%	Net Income	No	2.70%	\$9,000	\$1.31
Boston-Cambridge-Newton, MA-NH	6.25%	8.00%	Net Income	Yes	1.87%	\$15,000	\$1.17
Orlando-Kissimmee-Sanford, FL	6.50%	5.50%	Net Income	No	2.70%	\$7,000	\$1.82
Raleigh, NC	6.75%	4.00%	Net Income	No	1.00%	\$22,300	\$1.85
Atlanta-Sandy Springs-Roswell, GA	7.00%	6.00%	Net Income	No	2.62%	\$9,500	\$1.75
Jacksonville, FL	7.00%	5.50%	Net Income	No	2.70%	\$7,000	\$1.82
Miami-Fort Lauderdale-West Palm Beach, FL	7.00%	5.50%	Net Income	No	2.70%	\$7,000	\$1.82
Tampa-St. Petersburg-Clearwater, FL	7.00%	5.50%	Net Income	No	2.70%	\$7,000	\$1.82
Charlotte-Concord-Gastonia, NC-SC	7.25%	4.00%	Net Income	No	1.00%	\$22,300	\$1.85
Columbus, OH	7.50%	0.26%	Gross Receipts	No	2.70%	\$9,000	\$1.74
Minneapolis-St. Paul-Bloomington, MN-WI	7.530%	9.80%	Net Income	No	1.59%	\$32,000	\$1.99
Denver-Aurora-Lakewood, CO	7.65%	4.63%	Net Income	No	1.70%	\$12,200	\$1.50
Albany-Schenectady-Troy, NY	8.00%	6.50%	Net Income	No	3.40%	\$10,700	\$2.75
Cleveland-Elyria, OH	8.00%	0.26%	Gross Receipts	No	2.70%	\$9,000	\$1.74
Rochester, NY	8.00%	6.50%	Net Income	No	3.40%	\$10,700	\$2.75
San Diego-Carlsbad, CA	8.00%	8.84%	Net Income	No	3.40%	\$7,000	\$3.48
Austin-Round Rock, TX	8.25%	0.75%	Taxable Margin	Yes	2.70%	\$9,000	\$1.61
Dallas-Fort Worth-Arlington, TX	8.25%	0.75%	Taxable Margin	Yes	2.70%	\$9,000	\$1.61
Houston-The Woodlands-Sugar Land, TX	8.25%	0.75%	Taxable Margin	Yes	2.70%	\$9,000	\$1.61
Kansas City, MO-KS	8.360%	6.25%	Net Income	No	3.51%	\$13,000	\$1.98
Charleston-North Charleston, SC	8.50%	5.00%	Net Income	No	1.39%	\$14,000	\$2.00
Huntsville, AL	8.50%	6.50%	Net Income	No	2.70%	\$8,000	\$1.81
San Francisco-Oakland-Hayward, CA	8.50%	8.84%	Net Income	No	3.40%	\$7,000	\$3.48
Phoenix-Mesa-Scottsdale, AZ	8.60%	4.90%	Net Income	No	2.00%	\$7,000	\$1.60
Los Angeles-Long Beach-Anaheim, CA	8.75%	8.84%	Net Income	No	3.40%	\$7,000	\$3.48
New York-Newark-Jersey City, NY-NJ-PA	8.88%	6.50%	Net Income	No	3.40%	\$10,700	\$2.75
San Jose-Sunnyvale-Santa Clara, CA	9.00%	8.84%	Net Income	No	3.40%	\$7,000	\$3.48
Nashville-Davidson--Murfreesboro--Franklin, TN	9.25%	6.50%	Net Income	Yes	2.70%	\$8,000	\$1.95
Seattle-Tacoma-Bellevue, WA	9.60%	0.48%	Gross Receipts	No	1.26%	\$44,000	\$2.00
Chicago-Naperville-Elgin, IL-IN-WI	10.25%	7.75%	Net Income	No	3.55%	\$12,960	\$2.35

Source: Tax Foundation, 2017; Various state revenue departments, 2017; Oregon Dept of Consumer and Business Services, "Workers' Comp Premium Rate Ranking", 2014