

Metropolitan Area	Average Sales Tax Rate (State & Local)	Corporate Income Tax		Unemployment Insurance Rates			Workers Comp. (per \$100 payroll)
		Rate	Basis	Inventory Tax	Minimum & Maximum	Wage Base	
Washington-Arlington-Alexandria, DC-VA-MD-WV	5.75%	9.00%	Net Income	No	1.80%-7.20%	\$9,000	\$1.37
Boston-Cambridge-Newton, MA-NH	6.26%	8.00%	Net Income	Partial	0.73%-11.13%	\$15,000	\$1.29
Orlando-Kissimmee-Sanford, FL	6.45%	5.50%	Net Income	No	0.10%-5.40%	\$7,000	\$1.66
Jacksonville, FL	6.87%	5.50%	Net Income	No	0.10%-5.40%	\$7,000	\$1.66
Tampa-St. Petersburg-Clearwater, FL	6.94%	5.50%	Net Income	No	0.10%-5.40%	\$7,000	\$1.66
Miami-Fort Lauderdale-West Palm Beach, FL	6.96%	5.50%	Net Income	No	0.10%-5.40%	\$7,000	\$1.66
Charlotte-Concord-Gastonia, NC-SC	7.04%	3.00%	Net Income	No	0.06%-5.76%	\$23,100	\$1.91
Denver-Aurora-Lakewood, CO	7.04%	4.63%	Net Income	No	0.62%-8.15%	\$12,500	\$1.56
Atlanta-Sandy Springs-Roswell, GA	7.06%	6.00%	Net Income	Partial	0.04%-8.10%	\$9,500	\$1.80
Minneapolis-St. Paul-Bloomington, MN-WI	7.240%	9.80%	Net Income	No	1.00%-9.00%	\$32,000	\$1.91
Raleigh, NC	7.25%	3.00%	Net Income	No	0.06%-5.76%	\$23,100	\$1.91
Columbus, OH	7.39%	0.26%	Gross Receipts	No	0.90%-9.40%	\$9,000	\$1.45
Rochester, NY	7.40%	6.50%	Net Income	No	1.30%-9.10%	\$10,900	\$2.83
Chicago-Naperville-Elgin, IL-IN-WI	7.63%	9.50%	Net Income	No	0.55%-7.35%	\$12,960	\$2.23
San Diego-Carlsbad, CA	7.65%	8.84%	Net Income	No	1.50%-6.20%	\$7,000	\$3.24
Cleveland-Elyria, OH	7.67%	0.26%	Gross Receipts	No	0.90%-9.40%	\$9,000	\$1.45
Dallas-Fort Worth-Arlington, TX	7.91%	0.35%-0.75%	Gross Receipts	Yes	0.59%-8.21%	\$9,000	\$1.45
Albany-Schenectady-Troy, NY	7.92%	6.50%	Net Income	No	1.30%-9.10%	\$10,900	\$2.83
Kansas City, MO-KS	7.94%	6.25%	Net Income	No	0.00%-9.75%	\$13,000	\$1.92
San Francisco-Oakland-Hayward, CA	7.99%	8.84%	Net Income	No	1.50%-6.20%	\$7,000	\$3.24
Austin-Round Rock, TX	8.01%	0.35%-0.75%	Gross Receipts	Yes	0.59%-8.21%	\$9,000	\$1.45
Houston-The Woodlands-Sugar Land, TX	8.09%	0.35%-0.75%	Gross Receipts	Yes	0.59%-8.21%	\$9,000	\$1.45
Huntsville, AL	8.35%	6.50%	Net Income	No	0.59%-6.74%	\$8,000	\$1.85
New York-Newark-Jersey City, NY-NJ-PA	8.40%	6.50%	Net Income	No	1.30%-9.10%	\$10,900	\$2.83
Phoenix-Mesa-Scottsdale, AZ	8.42%	4.90%	Net Income	No	0.04%-10.59%	\$7,000	\$1.50
Charleston-North Charleston, SC	8.62%	5.00%	Net Income	No	0.06%-5.46%	\$14,000	\$1.94
Nashville-Davidson--Murfreesboro--Franklin, TN	8.95%	6.50%	Net Income	No	0.01%-10.00%	\$8,000	\$1.68
San Jose-Sunnyvale-Santa Clara, CA	9.02%	8.84%	Net Income	No	1.50%-6.20%	\$7,000	\$3.24
Los Angeles-Long Beach-Anaheim, CA	9.25%	8.84%	Net Income	No	1.50%-6.20%	\$7,000	\$3.24
Seattle-Tacoma-Bellevue, WA	9.70%	0.13%-3.30%	Gross Receipts	No	0.10%-5.70%	\$45,000	\$1.97

Source: Tax Foundation, 2018; saletaxstates.com, 2018; Oregon Dept of Consumer and Business Services, "Workers' Comp Premium Rate Ranking", 2016