

PRS SCHEDULE

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(Rev. 03/11/2022)

OFFICIAL USE ONLY

PAY RATIO SURTAX SCHEDULE
CITY OF PORTLAND BUSINESS LICENSE TAX

ATTACH TO COMBINED TAX RETURN	
BUSINESS NAME	ACCOUNT # BZT-
FEIN	TAXABLE YEAR From: _____ To: _____

For all tax years beginning on or after January 1, 2017, the Pay Ratio Surtax (Portland City Code 7.02.500 E.) is applicable to publicly traded companies subject to U.S. Securities and Exchange Commission pay ratio reporting requirements.

- The surtax is not imposed if a company reports a pay ratio of less than 100:1.
- A surtax of 10 percent of the City of Portland Business License Tax liability is imposed if a company reports a pay ratio of at least 100:1 but less than 250:1.
- A surtax of 25 percent of the City of Portland Business License Tax liability is imposed if a company reports a pay ratio of 250:1 or greater.

1. Enter the annual total compensation of the CEO \$

2. Enter the median of the annual total compensation of all employees, except the CEO \$

3. Enter the ratio of these two amounts (line 1 ÷ line 2) : 1

4. Enter the amount of City of Portland Business License Tax reported on your Combined Tax Return \$

5. Check one of the following boxes:

A The ratio on line 3 above is less than 100:1.
If box A is checked, enter \$0 on the Pay Ratio Surtax line of your Combined Tax Return.

B The ratio on line 3 above is equal to or above 100:1, but less than 250:1.
If box B is checked, multiply line 4 above by 10% (.10) and enter the amount here: \$
and on the Pay Ratio Surtax line of your Combined Tax Return.

C The ratio on Line 3 above is equal to or above 250:1.
If box C is checked, multiply line 4 above by 25% (.25) and enter the amount here: \$
and on the Pay Ratio Surtax line of your Combined Tax Return.