

Worksheet 5: Monthly P&L; Summary

Track revenue, expenses, and profit every month. Oregon's graduated income tax (8.75%-9.9%) and Portland local taxes require careful tracking. No sales tax is your advantage.

Month / Year: _____

REVENUE

Revenue Category	# of Runs	\$ Amount
Portland medical / OHSU runs		
Portland tech corridor (Nike / Intel / Adidas)		
Portland legal / government runs		
Salem / Willamette Valley runs		
Eugene / Corvallis runs		
Bend / Central Oregon runs		
Other revenue		
TOTAL REVENUE		

EXPENSES

Expense Category	Budget	Actual
Commercial auto insurance		
General liability + cargo insurance		
Fuel		
Vehicle maintenance		
Oregon LLC annual report (\$100 ÷ 12)	\$8.33	
Portland Business License (÷ 12)		
Parking (Portland downtown)		
Phone / software / supplies		
Other		
TOTAL EXPENSES		

PROFIT & TAX RESERVE

NET PROFIT (Revenue – Expenses)		
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Oregon state income tax reserve (8.75%)	$\times 0.0875$ (up to \$250K income)	
Portland Business License Tax (2.2%)	$\times 0.022$ (Portland-source income only)	
Multnomah County tax (2%)	$\times 0.02$ (on income over \$50K from county)	
Federal income tax reserve (22-24%)	$\times 0.22$	
Self-employment tax reserve (15.3%)	$\times 0.153$	
TOTAL TAX RESERVE (transfer to savings)		
TAKE-HOME PAY		

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