

Taxes and Union Activity

Rising operational costs and restrictive regulatory frameworks can threaten corporate profitability and elevate market risks. In many states, heavy tax burdens and labor mandates create significant barriers to entry and stall real estate development.

Conversely, Texas maintains its status as a premier, low-tax, right-to-work state, consistently ranked as No. 1 nationally for its business environment.

Dallas-Fort Worth benefits from a low-cost structure and a regulatory mindset that actively encourages industry expansion. DFW consistently maintains one of the nation's lowest unionization rates compared to other large metros allowing businesses to optimize their workforce and operations and to focus on long-term profitability.

Sales Tax Rate

State: 6 1/4% (0.0625)

City: 1/4%-2% (0.0025 - 0.02), depending on local option rate

County: 1/2%-1 1/2% (.005 - 0.015), depending on local option rate

Transit: 1/4%-1% (.0025 - 0.01), depending on local option rate

Special Purpose Districts: 1/8% - 2% (.00125 - 0.02), depending on local option rate

DFW Communities Sales Tax Sample

CITY	STATE RATE	CITY RATE	OTHER RATE	OTHER TYPE	TOTAL RATE
Plano	0.0625	0.0100	0.0100	MTA	0.0825
Dallas	0.0625	0.0100	0.0100	MTA	0.0825
Denton	0.0625	0.0150	0.0050	CTA	0.0825
Fort Worth	0.0625	0.0100	0.0100	MTA, CCD	0.0825

MTA = Metropolitan Transit Authority; CCD = Crime Control District; CTA = County Transit Authority

Source: Texas Comptroller's Office

Texas Franchise Tax

Each taxable entity formed in Texas or doing business in Texas, such as corporations, LLCs, banks, and partnerships, must file franchise tax reports. This tax applies only to entities earning above a certain threshold. For example, in 2026, entities earning up to \$2.65M will pay no franchise taxes. The tax does not apply to sole proprietorships, general partnerships with individual owners, or certain trusts, among others.

Texas Franchise Tax Rates

- 0.75% (0.0075) of margin for most taxable entities
- 0.375% (0.00375) for qualifying wholesalers and retailers
- 0.331% (0.00331) for those entities with \$20 million or less in Total Revenue (annualized per 12-month period on which the report is based)

More information is available by contacting the Texas Comptroller of Public Accounts at 1-800-252-1381 or visiting <https://comptroller.texas.gov/taxes/franchise/>

Texas does not collect

- Personal Income Tax (State or Local)
- Local Occupation Tax
- Local Wage Tax
- State Property Tax

2025 Dallas-Fort Worth Property Tax Rates

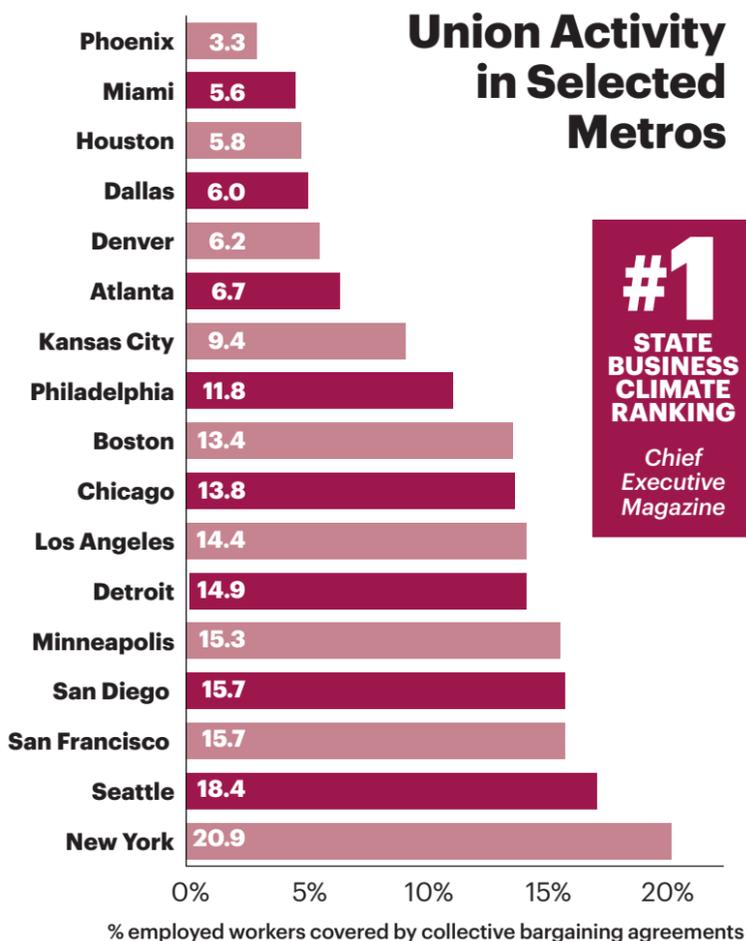
COUNTIES	RATE	COUNTIES	RATE	COUNTIES	RATE
Collin	\$0.149343	Grapevine	\$0.237228	University Park	\$0.218565
Dallas	\$0.215500	Greenville	\$0.568000	Watauga	\$0.570200
Denton	\$0.185938	Haltom City	\$0.557290	Waxahachie	\$0.590600
Ellis	\$0.273992	Heath	\$0.275650	Weatherford	\$0.392246
Hunt	\$0.333241	Hickory Creek	\$0.211205	White Settlement	\$0.714778
Johnson	\$0.389276	Highland Park	\$0.199296	Willow Park	\$0.421646
Kaufman	\$0.415113	Highland Village	\$0.500984	Wylie	\$0.543438
Parker	\$0.285070	Hurst	\$0.611882	SCHOOLS	
Rockwall	\$0.251000	Hutchins	\$0.657000	Aledo ISD	\$1.194200
Tarrant	\$0.186200	Irving	\$0.589100	Allen ISD	\$1.125800
Wise	\$0.217500	Joshua	\$0.689468	Alvarado ISD	\$1.166900
		Kaufman	\$0.758999	Alvord ISD	\$0.867000
		Keene	\$0.828978	Anna ISD	\$1.239900
		Keller	\$0.287000	Argyle ISD	\$1.172700
		Kenedale	\$0.696190	Arlington ISD	\$1.092900
		Krum	\$0.661365	Aubrey ISD	\$1.224900
		Lake Dallas	\$0.559711	Avalon ISD	\$0.821535
		Lake Worth	\$0.494737	Azle ISD	\$1.085000
		Lancaster	\$0.599490	Birdville ISD	\$1.186540
		Lewisville	\$0.419009	Bland ISD	\$0.856930
		Little Elm	\$0.549901	Blue Ridge ISD	\$1.245200
		Lucas	\$0.255463	Boles ISD	\$0.965700
		Mansfield	\$0.639000	Boyd ISD	\$0.894200
		McKinney	\$0.412284	Bridgeport ISD	\$0.666900
		Melissa	\$0.454116	Brock ISD	\$1.242600
		Mesquite	\$0.704692	Burleson ISD	\$1.255200
		Midlothian	\$0.650000	Caddo Mills ISD	\$1.255200
		Murphy	\$0.357514	Campbell ISD	\$0.666900
		North Richland Hills	\$0.497841	Carroll ISD	\$0.929400
		Parker	\$0.310439	Carrollton-Farmers Branch ISD	\$0.948100
		Plano	\$0.437600	Castleberry ISD	\$1.246900
		Princeton	\$0.440226	Cedar Hill ISD	\$1.127900
		Prosper	\$0.505000	Celeste ISD	\$0.893200
		Red Oak	\$0.695306	Celina ISD	\$1.208900
		Richardson	\$0.542180	Chico ISD	\$0.843020
		Richland Hills	\$0.504796	Cleburne ISD	\$1.211900
		River Oaks	\$0.743991	Commerce ISD	\$1.237500
		Roanoke	\$0.326182	Community ISD	\$1.207700
		Rockwall	\$0.257500	Cooper ISD	\$0.917500
		Rowlett	\$0.807891	Coppell ISD	\$0.981900
		Royse City	\$0.578000	Crandall ISD	\$1.169200
		Sachse	\$0.650416	Crowley ISD	\$1.255200
		Saginaw	\$0.529649	Cumby ISD	\$1.173900
		Sanger	\$0.689747	Dallas ISD	\$0.993835
		Sansom Park	\$0.845784	Decatur ISD	\$0.896800
		Seagoville	\$0.720743	Denton ISD	\$1.206900
		Southlake	\$0.295000	DeSoto ISD	\$1.225200
		Sunnyvale	\$0.463000	Duncanville ISD	\$1.105700
		Terrell	\$0.764200	Eagle Mountain-Saginaw ISD	\$1.245700
		The Colony	\$0.630000	Ennis ISD	\$1.215200
		Trophy Club	\$0.412864	Era ISD	\$0.813144
				Everman ISD	\$1.178800
				Fannindel ISD	\$0.795200
				Farmersville ISD	\$1.215000
				Ferris ISD	\$1.230800
				Forney ISD	\$1.286900
				Fort Worth ISD	\$1.029100
				Frisco ISD	\$1.019400
				Frost ISD	\$1.219700
				Garland ISD	\$1.170900
				Garner ISD	\$0.689566
				Godley ISD	\$1.285000
				Granbury ISD	\$0.929600
				Grand Prairie ISD	\$1.062687
				Grandview ISD	\$0.996600
				Grapevine-Colleyville ISD	\$0.868600
				Greenville ISD	\$0.966900
				Highland Park ISD	\$0.834700
				Hurst-Eules-Bedford ISD	\$1.028900
				Irving ISD	\$1.015900
				Italy ISD	\$1.073700
				Jacksboro ISD	\$1.126900
				Joshua ISD	\$1.257500
				Kaufman ISD	\$1.255200
				Keene ISD	\$1.009410
				Keller ISD	\$1.085200
				Kemp ISD	\$1.173500
				Kenedale ISD	\$1.135200
				Krum ISD	\$1.195200
				Lake Dallas ISD	\$1.255200
				Lake Worth ISD	\$1.226500
				Lancaster ISD	\$1.224400
				Leonard ISD	\$1.225200
				Lewisville ISD	\$1.117800
				Lipan ISD	\$1.046900
				Little Elm ISD	\$1.225200
				Lone Oak ISD	\$1.156900
				Lovejoy ISD	\$1.255200
				Mabank ISD	\$0.946900
				Mansfield ISD	\$1.146900
				Maypearl ISD	\$0.969800
				McKinney ISD	\$1.104300
				Melissa ISD	\$1.224500
				Mesquite ISD	\$1.106900
				Midlothian ISD	\$1.070800
				Milford ISD	\$1.050600
				Millsap ISD	\$1.069800
				Mineral Wells ISD	\$0.963660
				Northwest ISD	\$1.084100
				Palmer ISD	\$1.050200
				Paradise ISD	\$1.089200
				Peaster ISD	\$1.166400
				Perrin-Whitt CISD	\$0.819200
				Pilot Point ISD	\$0.938200
				Plano ISD	\$1.039550
				Ponder ISD	\$1.276600
				Poolville ISD	\$0.757500
				Princeton ISD	\$1.207200
				Prosper ISD	\$1.214100
				Quinlan ISD	\$0.906400
				Red Oak ISD	\$1.063300
				Richardson ISD	\$1.105200
				Rio Vista ISD	\$1.180990
				Rockwall ISD	\$1.066900
				Royse City ISD	\$1.255200
				Sanger ISD	\$1.143400
				Scurry-Rosser ISD	\$0.915200
				Slidell ISD	\$0.972600
				Springtown ISD	\$1.031700
				Sunnyvale ISD	\$1.216900
				Terrell ISD	\$1.130500
				Trenton ISD	\$1.207200
				Van Alstyne ISD	\$1.174800
				Venus ISD	\$1.248400
				Waxahachie ISD	\$1.168100
				Weatherford ISD	\$1.034200
				White Settlement ISD	\$1.163500
				Whitewright ISD	\$0.978100
				Wills Point ISD	\$0.733900
				Wolfe City ISD	\$0.939600
				Wylie ISD	\$1.175200
				OTHER	
				Collin County Junior College District (CCD)	\$0.081220
				Dallas College District (CCD)	\$0.106575
				Dallas County Hospital District (HD)	\$0.212000
				Tarrant County College (CCD)	\$0.112280
				Tarrant County Hospital (HD)	\$0.165000
				Tarrant County Water District (WD)	\$0.026500

SOURCE: Texas Comptroller of Public Accounts

Sample Property Tax Information for DFW Communities 2025 Rate, Per \$100 of Taxable Valuation

City	County	School District	Other	Total
Plano	Collin	Plano ISD	CCD	\$1.707713
Dallas	Dallas	Dallas ISD	HD	\$2.226710
Denton	Denton	Denton ISD	CCD	\$1.988258
Fort Worth	Tarrant	Fort Worth ISD	WD	\$2.189080
			HD	
			CCD	

SET = School Equalization Tax; HD = Hospital District; WD = Water District; CCD = Community College District



Source: Current Population Survey (CPS) Outgoing Rotation Group (ORG) Earnings Files, compiled by Unionstats.com