

## Local Wage, Income, and Occupational Privilege Taxes

City	Resident Tax Rate	Nonresident Tax Rate
AL - Birmingham	1.00%	1.00%
CA - San Francisco	1.50% (imposed on employer)	1.50% (imposed on employer)
CO - Aurora	\$2 per month on compensation over \$250	\$2 per month on compensation over \$250
CO - Denver	\$5.75 per month on compensation over \$500	\$5.75 per month on compensation over \$500
CO - Greenwood Village	\$4 per month on compensation over \$250	\$4 per month on compensation over \$250
DE - Wilmington	1.25%	1.25%
Iowa	666 school districts impose an income tax surcharge ranging from 1% to 20% of state income tax owed	--
Indiana	All 92 Indiana counties impose income tax on residents and nonresidents, ranging from 0.01% to 0.255%. Additionally, municipalities in Lake County can impose an income tax up to 1.00% on residents and 0.50% on nonresidents.	
KY - Bowling Green	1.85%	1.85%
KY - Covington	2.50% (up to Social Security cap)	2.50% (up to Social Security cap)
KY - Florence	2.00%	2.00%
KY - Lexington-Fayette	2.25%	2.25%
KY - Louisville	2.20%	1.45%
KY - Owensboro	1.33%	1.33%
KY - Paducah	2.00%	2.00%
KY - Richmond	2.00%	2.00%
Maryland	All 24 Maryland counties impose a county-level income tax on residents and nonresidents ranging from 1.25% to 3.20%. See <a href="http://www.taxfoundation.org/blog/show/23379.html">http://www.taxfoundation.org/blog/show/23379.html</a> for a list.	

MD - Baltimore	3.05%	3.05%
MI - Albion	1.00%	0.50%
MI - Battle Creek	1.00%	0.50%
MI - Big Rapids	1.00%	0.50%
MI - Detroit	2.50%	1.25%
MI - Flint	1.00%	0.50%
MI - Grand Rapids	1.30%	0.65%
MI - Grayling	1.00%	0.50%
MI - Hamtramck	1.00%	0.50%
MI - Highland Park	2.00%	1.00%
MI - Hudson	1.00%	0.50%
MI - Ionia	1.00%	0.50%
MI - Jackson	1.00%	0.50%
MI - Lansing	1.00%	0.50%
MI - Lapeer	1.00%	0.50%
MI - Muskegon	1.00%	0.50%
MI - Muskegon Heights	1.00%	0.50%
MI - Pontiac	1.00%	0.50%
MI - Port Huron	1.00%	0.50%
MI - Portland	1.00%	0.50%
MI - Saginaw	1.50%	0.75%
MI - Springfield	1.00%	0.50%
MI - Walker	1.00%	0.50%
MO - Kansas City	1.00%	1.00%
MO - St. Louis	1.00%	1.00%
NJ - Newark	1.00% (on employers)	1.00% (on employers)
NY - New York City	2.907% - 3.648%	--
NY - Yonkers	10% of net state tax	0.50%
Ohio	Approximately 180 school districts and 579 cities impose income taxes ranging from 0.50% to 2.75%; the twelve largest cities by population are below.	Approximately 579 cities impose income taxes ranging from 1.00% to 2.75%; the twelve largest cities by population are below.
OH - Akron	2.25%	2.25%
OH - Canton	2.00%	2.00%
OH - Cincinnati	2.10%	2.10%
OH - Cleveland	2.00%	2.00%

OH - Columbus	2.00%	2.00%
OH - Dayton	2.25%	2.25%
OH - Hamilton	2.00%	2.00%
OH - Lorain	2.00%	2.00%
OH - Parma	2.50%	2.50%
OH - Springfield	2.00%	2.00%
OH - Toledo	2.25%	2.25%
OH - Youngstown	2.75%	2.75%
OR - Tri-Met transit district (inc. Portland)	0.6318%	0.6318%
OR - Lane County transit district (inc. Eugene-Springfield)	0.60%	0.60%
Pennsylvania	Most of PA's 2,621 townships and cities impose income, wage, or occupational privilege taxes not exceeding 2.00%. Cities that impose higher rates are listed below.	
PA - Philadelphia	3.98%	3.5392%
PA - Pittsburgh	3.00%	1.00%
PA - Reading	2.70%	1.00%
PA - Scranton	3.40%	1.00%
PA - Wilkes-Barre	2.85%	1.00%
WV - Charleston	\$104 per year city service fee	\$104 per year city service fee
WV - Huntington	\$104 per year city service fee	\$104 per year city service fee

Source: Tax Foundation, Commerce Clearing House, USDA National Finance Center.

Note: Does not include the District of Columbia.

Additionally:

- **Arkansas:** Seven Arkansas school districts impose an income tax surcharge at the rate of 10% of total computed tax before credits: Berryville (Carroll Co.), Green Forest (Carroll Co.), Westside (Craighead Co.), Hope (Hempstead Co.), Huntsville (Madison Co.), Waldron (Scott Co.), and Marshall (Searcy Co.).
- **Oregon:** Multnomah County, Oregon (including Portland, Oregon) imposes a 1.45% business income tax.

- **Pennsylvania:** At least 18 cities, including Philadelphia, Reading, Scranton, and Wilkes-Barre, impose a services tax of up to \$52 per year on employees working within the city.