

## Local Income Tax Collections as a Percent of State Personal Income, 2008

State	Total Local Revenue from		
	Individual	Total income	Rate
Alabama	\$ 110,602	\$ 158,696,556	0.070%
California	-	1,604,154,823	
Colorado	-	214,976,720	
Delaware	56,812	35,614,625	0.160%
Indiana	548,451	223,683,334	0.245%
Iowa	83,105	114,428,772	0.073%
Kansas	2,427	111,957,460	0.002%
Kentucky	1,050,588	138,485,619	0.759%
Maryland	4,244,214	274,285,685	1.547%
Michigan	460,668	353,140,341	0.130%
Missouri	354,092	219,694,892	0.161%
New Jersey	-	447,988,666	
New York	9,890,057	937,173,182	1.055%
Ohio	4,167,865	414,458,285	1.006%
Oregon	6,611	139,306,268	0.005%
Pennsylvania	3,924,444	508,248,855	0.772%
West Virginia	-	57,207,827	

Source: Tax Foundation calculations based on tax collections data from the U.S. Census Bureau and income data from the Bureau of Economic Analysis. Table and report do not include the District of Columbia, which has a top individual income tax rate of 8.5 percent. Tax Foundation calculations from U.S. Census and Internal Revenue Service data. Table and report do not include the District of Columbia, which has a top individual income tax rate of 8.5 percent.

(a) Collections from limited local income taxes in California, Colorado, Kansas, New Jersey, Oregon, and West Virginia are either not reported to the U.S. Census Bureau as local income taxes and/or amount to less than 0.01% of state personal income make up less than 0.01% of state income. San Francisco, California imposes a payroll tax of 1.5% on approximately 6,000 businesses with payrolls of larger than \$250,000; the tax collected \$342 million in 2010. In Colorado, Denver and two other municipalities impose charges of \$2 to \$4 per month per employee, again a modest amount compared with overall Colorado income. Kansas local income taxes are limited to interest, dividend, and securities transaction income. New Jersey has only one local income tax in Newark. Three municipalities in West Virginia impose service taxes of \$2 to \$3 per week per employee.

