

Local Income Tax Rates by Jurisdiction, 2011

| State | Resident Tax Rate | Nonresident Tax Rate |
|--------------------|--|----------------------|
| <i>Alabama</i> | | |
| Bessemer | 1.00% | same |
| Birmingham | 1.00% | same |
| Gadsden | 2.00% | same |
| Macon County | 1.00% | same |
| <i>California</i> | | |
| San Francisco | 1.50% (imposed on employer) | same |
| <i>Colorado</i> | | |
| Aurora | \$2.00 per month on compensation over \$250 | same |
| Denver | \$5.75 per month on compensation over \$500 | same |
| Greenwood Village | \$4.00 per month on compensation over \$250 | same |
| <i>Delaware</i> | | |
| Wilmington | 1.25% | same |
| <i>Indiana</i> | | |
| Adams County | 1.124% | 0.674% |
| Allen County | 1.00% | 0.55% |
| Bartholomew County | 1.25% | 0.50% |
| Benton County | 2.29% | 0.54% |
| Blackford County | 1.36% | 0.61% |
| Boone County | 1.00% | 0.25% |
| Brown County | 2.20% | 0.50% |
| Carroll County | 1.55% | 0.40% |
| Cass County | 2.50% | 0.50% |
| Clark County | 2.00% | 0.75% |
| Clay County | 2.25% | 0.25% |
| Clinton County | 2.00% | 0.75% |
| Crawford County | 1.00% | 0.50% |
| Daviess County | 1.75% | 0.75% |
| Dearborn County | 0.60% | 0.15% |
| Decatur County | 1.33% | 0.58% |
| DeKalb County | 1.50% | 0.75% |
| Delaware County | 1.05% | 0.60% |
| Dubois County | 1.00% | 0.55% |
| Elkhart County | 1.50% | 0.50% |
| Fayette County | 2.37% | 0.87% |
| Floyd County | 1.15% | 0.65% |
| Fountain County | 1.10% | 0.35% |
| Franklin County | 1.25% | 0.50% |
| Fulton County | 1.93% | 0.68% |
| Gibson County | 0.50% | 0.50% |
| Grant County | 2.25% | 0.75% |
| Greene County | 1.00% | 0.25% |
| Hamilton County | 1.00% | 0.25% |
| Hancock County | 1.55% | 0.40% |

| | | |
|--------------------|-------|---------|
| Harrison County | 1.00% | 0.50% |
| Hendricks County | 1.40% | 0.65% |
| Henry County | 1.25% | 0.50% |
| Howard County | 1.60% | 0.55% |
| Huntington County | 1.75% | 0.50% |
| Jackson County | 1.60% | 0.75% |
| Jasper County | 3.05% | 0.50% |
| Jay County | 2.45% | 0.60% |
| Jefferson County | 0.35% | 0.35% |
| Jennings County | 1.25% | 0.50% |
| Johnson County | 1.00% | 0.25% |
| Knox County | 1.10% | 0.65% |
| Kosciusko County | 1.00% | 0.475% |
| LaGrange County | 1.40% | 0.65% |
| LaPorte County | 0.95% | 0.70% |
| Lawrence County | 1.75% | 0.25% |
| Madison County | 1.75% | 0.625% |
| Marion County | 1.62% | 0.405% |
| Marshall County | 1.25% | 0.25% |
| Martin County | 1.00% | 0.40% |
| Miami County | 2.54% | 0.965% |
| Monroe County | 1.05% | 0.2625% |
| Montgomery County | 2.10% | 0.60% |
| Morgan County | 2.72% | 0.52% |
| Newton County | 1.00% | 0.25% |
| Noble County | 1.50% | 0.75% |
| Ohio County | 1.00% | 0.25% |
| Orange County | 1.25% | 0.50% |
| Owen County | 1.30% | 0.55% |
| Parke County | 2.30% | 0.75% |
| Perry County | 1.06% | 0.685% |
| Pike County | 0.40% | 0.40% |
| Porter County | 0.50% | 0.50% |
| Posey County | 1.00% | 0.63% |
| Pulaski County | 3.13% | 0.68% |
| Putnam County | 1.50% | 0.75% |
| Randolph County | 1.50% | 0.75% |
| Ripley County | 1.38% | 0.63% |
| Rush County | 1.50% | 0.75% |
| St. Joseph County | 1.75% | 0.7375% |
| Scott County | 1.41% | 0.4725% |
| Shelby County | 1.25% | 0.50% |
| Spencer County | 0.80% | 0.575% |
| Starke County | 1.06% | 0.81% |
| Steuben County | 1.79% | 0.54% |
| Sullivan County | 0.30% | 0.30% |
| Switzerland County | 1.00% | 0.25% |
| Tippecanoe County | 1.10% | 0.65% |
| Tipton County | 1.33% | 0.58% |
| Union County | 1.50% | 0.50% |
| Vanderburgh County | 1.00% | 0.25% |
| Vermillion County | 0.10% | 0.10% |

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|-------------------|---------|---------|
| Vigo County | 1.25% | 0.75% |
| Wabash County | 2.90% | 0.75% |
| Warren County | 2.12% | 0.57% |
| Warrick County | 0.50% | 0.50% |
| Washington County | 1.50% | 0.75% |
| Wayne County | 1.50% | 0.50% |
| Wells County | 2.10% | 0.70% |
| White County | 1.32% | 0.57% |
| Whitley County | 1.2329% | 0.4829% |

Iowa

| | | |
|------------------|-------|------|
| Appanoose County | 1.00% | same |
|------------------|-------|------|

297 Iowa school districts impose an income tax surcharge ranging between 1 and 20% of state income tax owed.

Kansas

30 Kansas counties, 105 Kansas cities, and 400 Kansas townships impose a local intangibles tax on interest, dividends, and securities transactions (but not wages). The tax rates are generally uniform: county tax is 0.75% and city and township taxes are 2.25%. No city or township has a rate higher than 2.25%, and 36 have a lower rate, as low as 0.25%. The taxes cumulatively raised approximately \$2.4 million in 2008.

Kentucky

| | | |
|------------------|-------|------|
| Adairville | 1.50% | same |
| Alexandria | 1.50% | same |
| Allen County | 1.00% | same |
| Ashland | 1.50% | same |
| Auburn | 1.50% | same |
| Augusta | 1.00% | same |
| Ballard County | 1.00% | same |
| Bardstown | 0.50% | same |
| Bath County | 1.50% | same |
| Beattyville | 1.00% | same |
| Bellevue | 2.50% | same |
| Benton | 0.50% | same |
| Berea | 2.00% | same |
| Boone County | 1.45% | same |
| Bourbon County | 0.75% | same |
| Bowling Green | 1.85% | same |
| Boyd County | 1.00% | same |
| Boyle County | 0.75% | same |
| Breathitt County | 1.00% | same |
| Bromley | 1.00% | same |
| Brooksville | 1.75% | same |
| Brownsville | 1.00% | same |
| Burkesville | 1.00% | same |
| Butler County | 1.00% | same |
| Cadiz | 1.50% | same |
| Caldwell County | 1.00% | same |
| Calvert City | 0.50% | same |
| Campbell County | 1.05% | same |
| Campbellsville | 1.00% | same |

| | | |
|-------------------|--|------|
| Caneyville | \$2 per week (full time) or \$1 per week (part time) | same |
| Carlisle | 1.00% | same |
| Carmango | 1.00% | same |
| Carroll County | 1.00% | same |
| Catlettsburg | 1.50% | same |
| Cave City | 2.00% | same |
| Clark County | 1.50% | same |
| Clarkson | \$2 per week | same |
| Clay City | 1.00% | same |
| Clay County | 1.00% | same |
| Clinton | 0.50% | same |
| Clinton County | 0.75% | same |
| Cold Spring | 1.00% | same |
| Covington | 2.50% | same |
| Crescent Springs | 1.00% | same |
| Crestview Hills | 1.00% | same |
| Cumberland County | 1.25% | same |
| Cynthiana | 1.50% | same |
| Danville | 1.25% | same |
| Daviess County | 0.35% | same |
| Dawson Springs | 1.50% | same |
| Dayton | 2.00% | same |
| Dry Ridge | 0.50% | same |
| Eddyville | 1.50% | same |
| Edgewood | 1.00% | same |
| Edmonton | 1.50% | same |
| Elizabethtown | 1.35% | same |
| Elkhorn City | 1.00% | same |
| Elkton | 2.00% | same |
| Elsmere | 0.013% | same |
| Eminence | 0.75% | same |
| Erlanger | 0.015% | same |
| Estill County | 1.25% | same |
| Fayette County | 0.50% | same |
| Flemingsburg | 1.00% | same |
| Florence | 2.00% | same |
| Fort Mitchell | 1.00% | same |
| Fort Thomas | 1.25% | same |
| Fort Wright | 1.00% | same |
| Frankfort | 1.75% | same |
| Franklin | 1.00% | same |
| Franklin County | 1.00% | same |
| Fulton | 2.00% | same |
| Gallatin County | 1.00% | same |
| Gamaliel | 1.00% | same |
| Garrard County | 1.00% | same |
| Georgetown | 1.00% | same |
| Glasgow | 1.50% | same |
| Graves County | 1.00% | same |

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|--------------------------------|-------------------|------|
| Grayson | 1.00% | same |
| Grayson County | 0.50% | same |
| Greensburg | 1.00% | same |
| Guthrie | 1.00% | same |
| Hancock County | 1.25% | same |
| Harrison County | 1.50% | same |
| Harrodsburg | 1.00% | same |
| Hart County | 0.008% | same |
| Hazard | 1.75% | same |
| Henderson | 1.00% | same |
| Hickman | 1.50% | same |
| Highland Heights | 1.00% | same |
| Hillview | 1.50% | same |
| Hodgenville | 0.75% | same |
| Hopkinsville | 0.02% | same |
| Horse Cave | 0.50% | same |
| Independence | 1.25% | same |
| Jackson | 1.00% | same |
| Jackson County | 1.00% | same |
| Jamestown | 1.00% | same |
| Jeffersontown | 1.00% | same |
| Jeffersonville | 1.00% | same |
| Jessamine County | 1.00% | same |
| Johnson County | 0.50% | same |
| Junction City | 1.00% | same |
| Kenton County | 0.1097% - 0.7097% | same |
| Knox County | 1.00% | same |
| Lakeside Park | 1.00% | same |
| Laurel County | 1.00% | same |
| Lebanon | 1.00% | same |
| Lebanon Junction | 0.80% | same |
| Leitchfield | 1.20% | same |
| Leslie County | 1.00% | same |
| Lewisburg | 1.50% | same |
| Lexington Fayette Urban County | 2.25% | same |
| Lincoln County | 1.00% | same |
| Livingston County | 1.00% | same |
| Logan County | 0.75% | same |
| Louisville | 2.20% | same |
| Ludlow | 1.50% | same |
| Madison County | 1.00% | same |
| Madisonville | 1.50% | same |
| Magoffin County | 1.00% | same |
| Marion | 0.75% | same |
| Marion County | 1.00% | same |
| Marshall County | 1.50% | same |
| Martin | 1.30% | same |
| Martin County | 1.00% | same |
| Mayfield | 2.00% | same |

| | | |
|-------------------|--------|------|
| Maysville | 1.95% | same |
| McCracken County | 1.00% | same |
| McCreary County | 1.00% | same |
| McKee | 1.00% | same |
| McLean County | 1.00% | same |
| Menifee County | 1.25% | same |
| Mercer County | 0.45% | same |
| Metcalfe County | 1.00% | same |
| Middlesboro | 2.00% | same |
| Midway | 2.00% | same |
| Millersburg | 1.00% | same |
| Monroe County | 0.50% | same |
| Montgomery County | 1.00% | same |
| Morehead | 1.50% | same |
| Morgan County | 0.50% | same |
| Morgantown | 2.00% | same |
| Mount Vernon | 1.00% | same |
| Mt. Olivet | 1.00% | same |
| Mt. Washington | 1.00% | same |
| Muldraugh | 1.00% | same |
| Munfordville | 0.75% | same |
| Nelson County | 0.50% | same |
| Newport | 2.50% | same |
| Nicholas County | 1.00% | same |
| Nicholasville | 1.50% | same |
| Oak Grove | 1.50% | same |
| Ohio County | 1.00% | same |
| Owensboro | 1.33% | same |
| Owenton | 1.00% | same |
| Paducah | 2.00% | same |
| Paintsville | 1.00% | same |
| Paris | 1.50% | same |
| Park City | 1.00% | same |
| Park Hills | 0.015% | same |
| Pendleton County | 0.50% | same |
| Perryville | 1.00% | same |
| Pikeville | 2.00% | same |
| Pineville | 1.50% | same |
| Pioneer Village | 1.00% | same |
| Powell County | 1.25% | same |
| Prestonburg | 1.50% | same |
| Princeton | 1.50% | same |
| Pulaski County | 1.00% | same |
| Raceland | 1.00% | same |
| Radcliff | 2.00% | same |
| Richmond | 2.00% | same |
| Robertson County | 1.50% | same |
| Rockcastle County | 1.50% | same |
| Rowan County | 1.00% | same |
| Russell | 0.875% | same |
| Russell County | 0.25% | same |
| Russell Springs | 1.00% | same |

| | | |
|---------------------|--------|-------|
| Russellville | 2.00% | same |
| Saylorsville | 1.00% | same |
| Scott County | 1.50% | same |
| Scottsville | 1.50% | same |
| Shelby County | 1.00% | same |
| Shelbyville | 1.50% | same |
| Shepherdsville | 1.00% | same |
| Shively | 1.50% | same |
| Silver Grove | 1.50% | same |
| Simpson County | 0.75% | same |
| Southgate | 2.50% | same |
| Spencer County | 0.008% | same |
| Springfield | 1.00% | same |
| St. Matthews | 0.75% | same |
| Stanford | 0.65% | same |
| Stanton | 1.00% | same |
| Taylor County | 1.00% | same |
| Taylor Mill | 2.00% | same |
| Taylorsville | 0.75% | same |
| Todd County | 1.00% | same |
| Tompkinsville | 1.00% | same |
| Union County | 0.50% | same |
| Vanceburg | 1.00% | same |
| Versailles | 1.00% | same |
| Villa Hills | 0.075% | same |
| Vine Grove | 1.00% | same |
| Warren County | 1.50% | same |
| Warsaw | 1.00% | same |
| Washington County | 0.75% | same |
| Wayne County | 0.90% | same |
| West Buechel | 1.00% | same |
| West Liberty | 0.50% | same |
| West Point | 2.00% | same |
| Whitley County | 1.00% | same |
| Wilder | 2.25% | same |
| Wilmore | 2.00% | same |
| Winchester | 1.50% | same |
| Wolfe County | 1.25% | same |
| Woodford County | 1.50% | same |
| Maryland | | |
| Allegany County | 3.05% | 1.25% |
| Anne Arundel County | 2.56% | 1.25% |
| Baltimore (city) | 3.05% | 1.25% |
| Baltimore County | 2.83% | 1.25% |
| Calvert County | 2.80% | 1.25% |
| Caroline County | 2.63% | 1.25% |
| Carroll County | 3.05% | 1.25% |
| Cecil County | 2.80% | 1.25% |
| Charles County | 2.90% | 1.25% |
| Dorchester County | 2.62% | 1.25% |
| Frederick County | 2.96% | 1.25% |

| | | | |
|---|------------------------------|-----------------|---------|
| Garrett County | | 2.65% | 1.25% |
| Harford County | | 3.06% | 1.25% |
| Howard County | | 3.20% | 1.25% |
| Kent County | | 2.85% | 1.25% |
| Montgomery County | | 3.20% | 1.25% |
| Prince George's County | | 3.20% | 1.25% |
| Queen Anne's County | | 2.85% | 1.25% |
| St. Mary's County | | 3.00% | 1.25% |
| Somerset County | | 3.15% | 1.25% |
| Talbot County | | 2.25% | 1.25% |
| Washington County | | 2.80% | 1.25% |
| Wicomico County | | 3.10% | 1.25% |
| Worcester County | | 1.25% | 1.25% |
| Michigan | | | |
| Albion | | 1.00% | 0.500% |
| Battle Creek | | 1.00% | 0.500% |
| Big Rapids | | 1.00% | 0.500% |
| Detroit | | 2.50% | 1.250% |
| Flint | | 1.00% | 0.500% |
| Grand Rapids | | 1.50% | 0.750% |
| Grayling | | 1.00% | 0.500% |
| Hamtramck | | 1.00% | 0.500% |
| Highland Park | | 2.00% | 1.00% |
| Hudson | | 1.00% | 0.50% |
| Ionia | | 1.00% | 0.500% |
| Jackson | | 1.00% | 0.500% |
| Lansing | | 1.00% | 0.500% |
| Lapeer | | 1.00% | 0.500% |
| Muskegon | | 1.00% | 0.500% |
| Muskegon Heights | | 1.00% | 0.500% |
| Pontiac | | 1.00% | 0.500% |
| Port Huron | | 1.00% | 0.500% |
| Portland | | 1.00% | 0.500% |
| Saginaw | | 1.50% | 0.7500% |
| Springfield | | 1.00% | 0.500% |
| Walker | | 1.00% | 0.500% |
| Missouri | | | |
| Kansas City | | 1.00% | same |
| St. Louis | | 1.00% | same |
| New Jersey | | | |
| Newark | 1.00% (imposed on employers) | | same |
| New York | | | |
| New York City | | 2.907% - 3.876% | none |
| New York City Metropolitan Transportation Authority (MTA) (New York City and surrounding jurisdictions) | 0.34% (imposed on employers) | | none |

| | | |
|---|------------------------------|-------|
| New York-New Jersey Waterfront (employers of port personnel) | 2.00% (imposed on employers) | none |
| Yonkers | 15% of net state tax | 0.50% |

Ohio

593 of Ohio's 932 municipalities and 181 of Ohio's 611 school districts impose an income tax. Listed below as representative are the taxes imposed in the twelve largest cities in the state.

| | | |
|-------------|-------|------|
| Akron | 2.25% | same |
| Canton | 2.00% | same |
| Cincinnati | 2.10% | same |
| Cleveland | 2.00% | same |
| Columbus | 2.50% | same |
| Dayton | 2.25% | same |
| Hamilton | 2.00% | same |
| Lorain | 2.00% | same |
| Parma | 2.50% | same |
| Springfield | 2.00% | same |
| Toledo | 2.25% | same |
| Youngstown | 2.75% | same |

Oregon

| | | |
|--|-----------------------------------|------|
| Lane County Mass Transit District (Eugene, Springfield, and surrounding communities) | 0.0067% (imposed on employers) | same |
| Tri-Met Transportation District (Portland) | 0.6918% (imposed on employers) | same |

Pennsylvania

2,492 of Pennsylvania's 2,562 municipalities and 469 of Pennsylvania's 500 school districts impose a local income tax or local services tax. Listed below as representative are the taxes imposed in the twelve largest cities in the state.

| | | |
|--------------|--------------------------|---------|
| Allentown | 1.35% plus \$52 per year | 1.35% |
| Altoona | 1.20% plus \$52 per year | 1.20% |
| Bethlehem | 1.00% plus \$52 per year | 1.00% |
| Erie | 1.18% plus \$52 per year | 1.18% |
| Harrisburg | 1.00% plus \$52 per year | 1.00% |
| Lancaster | 1.10% plus \$52 per year | none |
| Philadelphia | 3.928% | 3.4985% |
| Pittsburgh | 3.00% plus \$52 per year | 1.00% |
| Reading | 3.60% plus \$52 per year | 1.30% |
| Scranton | 3.40% plus \$52 per year | 1.00% |
| Wilkes-Barre | 3.00% plus \$52 per year | 1.00% |
| York | 1.00% plus \$52 per year | none |

West Virginia

| | | |
|------------|--|------|
| Charleston | \$2 per week (imposed on employers) | none |
| Huntington | \$3 per week (imposed on employers) | none |

| | | |
|---------|-------------------------------------|------|
| Weirton | \$2 per week (imposed on employers) | none |
|---------|-------------------------------------|------|

Source: Tax Foundation compilation from state revenue departments and other sources.



www.TaxFoundation.org