

Current Local Income Taxes by State

State	Name of tax	Taxing jurisdictions (7,045 total)	Tax base				Rate structure
			Wages & salaries	Capital gains, interest, rent, etc.	Unincorp. business & self-employment income	Corporate profit	
Alabama	Occupational Tax	25 municipalities	✓	✓			Flat
Delaware	Earned Income & Net Profits Tax	Wilmington	✓		✓		Flat
Indiana	Income Tax	92 counties	✓	✓	✓		Flat
Iowa	Income Surtax	287 school districts & 3 counties	✓	✓	✓		Graduated ⁽¹⁾
Kansas	Intangibles Tax	415 municipalities & 23 counties		✓			Flat
Kentucky	Occupational & Business License	158 municipalities, 86 counties, & 8 school	✓		✓		Flat ⁽²⁾
Maryland	Income Tax	23 counties & Baltimore	✓	✓	✓		Both
Michigan	Income Tax	24 municipalities	✓	✓	✓	✓	Flat
Missouri	Earnings Tax	St. Louis & Kansas City	✓			✓	Flat
	Payroll Tax	St. Louis	✓				Flat
New York	Personal Income Tax	New York City	✓	✓	✓		Graduated
	Unincorporated Business Tax	New York City			✓		Graduated
	Business Corporation Tax ⁽³⁾	New York City				✓	Flat
	Income Tax Surcharge	Yonkers	✓	✓	✓		Graduated ⁽¹⁾
New Jersey	Payroll Tax	Newark & Jersey City	✓				Flat
Ohio	Income Tax	656 municipalities & 211 school districts	✓	✓	✓		Flat
	Net Profit Tax ⁽⁴⁾	659 municipalities			✓	✓	Flat
Oregon	Personal Income Tax	Multnomah County & Portland Metro	✓	✓	✓		Graduated
	Business License Tax	Portland				✓	Flat
	Business Income Tax	Multnomah County & Portland Metro				✓	Both
	Payroll Tax	Lane County & Eugene	✓				Both
Pennsylvania	Earned Income Tax	2,534 municipalities & 2,483 school districts	✓				Flat
	School Income Tax	Philadelphia		✓			Flat
	Net Profits Tax	Philadelphia			✓		Flat
	Business Income & Receipts Tax	Philadelphia				✓	Flat
Washington	JumpStart Tax	Seattle	✓				Graduated

Notes: Details vary; consult official sources for more information. (1) Applied as a percentage of a graduated state income tax. (2) A small number of Kentucky jurisdictions have tax rates that decline as income rises. (3) New York City also levies a General Business Tax and a Banking Corporation Tax. (4) Many Ohio municipalities also levy an Income Tax for Electric Light and Local Exchange Telephone Companies.

