

Local Income Tax Compliance Course Outline

Introduction to Local Taxes

- Types of taxes
- Assessed on employee or employer
- Resident vs. nonresident
- Impact of nexus
- Courtesy withholding risks for employees, employers, or both
- Chart summarizing all local taxes
- Additional resources

Entities Assessing Local Taxes

- Cities
- Counties
- School districts
- Mass transit districts
- Registering with local tax authorities

Exemptions

- Nonresident disaster relief employees
- Types of businesses
- Categories of employees

Local Taxes to Be Covered

ALABAMA

- City and county occupational license fees

CALIFORNIA

- Business operations and administrative office taxes

COLORADO

- City occupational privilege taxes

DELAWARE

- Earned income and business license head taxes

INDIANA

- County local income taxes

KENTUCKY

- City, county, and school district occupational license taxes
- Uniform local occupational license tax forms

MARYLAND

- County and city income taxes

MICHIGAN

- City income taxes

MISSOURI

- City earnings and payroll expense taxes

NEW JERSEY

- Jersey City and Newark payroll taxes

NEW YORK

- City surcharges and earnings taxes
- Metropolitan Commuter Transportation Mobility Tax
- Waterfront Commission Assessment

OHIO

- Municipal income taxes
- School district income taxes

OREGON

- City, area, and district transit and payroll taxes
- Income taxes in Multnomah County and Portland Metro area

PENNSYLVANIA

- Municipal and school district earned income and local services taxes
- Philadelphia wage tax
- Unique Pittsburgh taxes
- New payroll preparation taxes for financially distressed cities

WASHINGTON

- Seattle payroll expense tax

WEST VIRGINIA

- City service fees

Local Payroll Taxes Authorized, But Not Currently in Effect

- Taxes potentially effective in the future