

# 2020 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

- COVID-19 nexus exemptions
- Nonresident disaster relief employees
- Types of businesses
- Categories of employees

### Local Taxes to Be Covered

#### ALABAMA

- City and county occupational license fees

#### CALIFORNIA

- Payroll expense and business operations taxes

- San Francisco Payroll Expense Tax to continue for foreseeable future

#### 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
- RITA to administer additional local taxes

#### OREGON

- City, area, and district transit taxes
- New payroll tax in Eugene coming in 2021

#### PENNSYLVANIA

- Municipal and school district earned income and local services taxes
- Philadelphia wage tax changes and disruptions due to COVID-19 crisis
- Unique Pittsburgh taxes

#### WEST VIRGINIA

- City service fees
- New city service fee in Wheeling

### Local Payroll Taxes Authorized, But Not Currently in Effect

- Taxes potentially effective in the future

Register online at [www.americanpayroll.org/localtax.html](http://www.americanpayroll.org/localtax.html)

\*Program subject to change without notice.