

Local payroll taxes smart chart

from CT Corporation

As an employer, your payroll tax obligations extend beyond the federal and state levels. There are also many types of local payroll taxes that employers must comply with. Depending on where your employees live and/or work, these taxes may apply even if the business does not have any other presence in the region.

Payroll taxes collected locally may include earnings taxes and business/occupational taxes. Districts can also levy taxes to fund specific initiatives, such as a school district tax or a commuter tax.

As your staff grows, payroll tax obligations increase, so it's important to keep track of the different requirements and due dates. Here is an overview of local payroll taxes by state to help you get started.

State	Earned Income Tax (EIT)	Business and Occupational Tax (B&O)	Local State Tax (LST)	Local School District Tax (LSD)	Transit Tax
Colorado		●			
Delaware	●				
Indiana	●				
Kentucky		●			
Louisiana		●			
Michigan		●			
Missouri		●			
New York		●			●
Ohio	●	●		●	
Oregon					●
Pennsylvania	●		●	●	
Virginia	●				
West Virginia		●			

Colorado

- Occupational Privilege Tax

Delaware

- Earned Income Tax

Indiana

- Earned Income Tax

Kentucky

- Occupational Tax

Louisiana

- Occupational Tax

Michigan

- Earned Income Tax

Missouri

- Earnings Tax (EIT)

New York

- Residence Tax – NYC only
- Metropolitan Commuter Transportation Mobility Tax (MCTMT) – NYC only

Ohio

- Earned Income Tax
- Occupational Tax
- Local School District Tax

Oregon

- Transit Tax

Pennsylvania

- Earned Income Tax
- Local Services Tax
- Local School District Tax

Virginia

- Earned Income Tax

West Virginia

- Occupational Tax

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Disclaimer: This list is not exhaustive and there may be exceptions based on individual localities.

This chart provides summarized information pertaining to local payroll taxes. This chart is not intended as legal advice and is accurate as of February 2023. State and local statute should be consulted for specific language and information.