

History of Occupational Taxes in Jefferson County

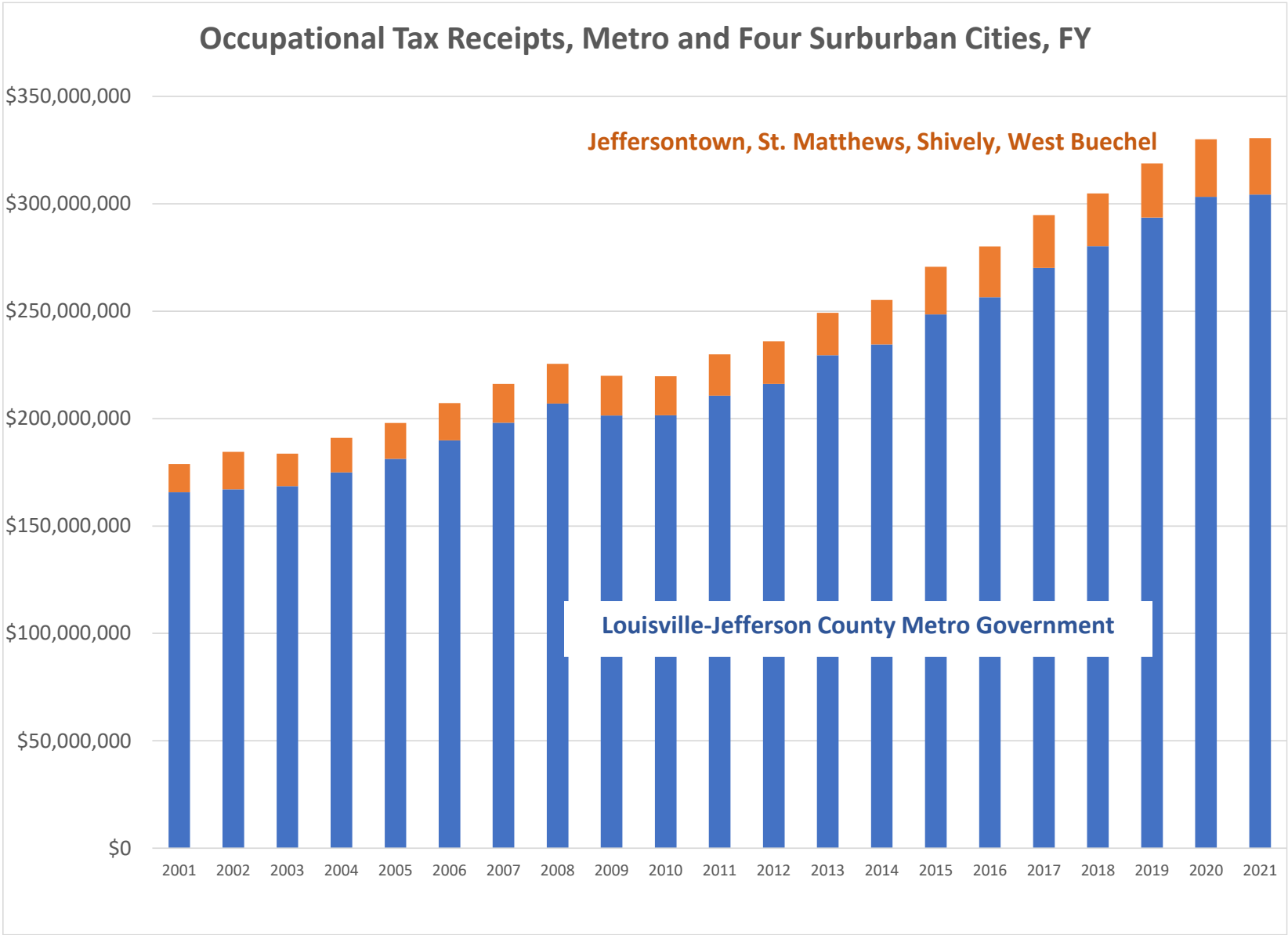
By

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Occupational Taxes, FY21		
	rate	revenues
Jeffersontown	1.00%	\$14,572,230
Metro Government	1.25%	\$304,316,867
Saint Matthews	0.75%	\$7,827,656
Shively	2.00%	\$2,838,110
West Buechel	1.50%	\$1,017,797
Total		\$330,572,660

Source: Kentucky Department of Local Government, Uniform Financial Information Reports. The Louisville Jefferson County Metro Government rate applies to all workers in the County; the other city rates are in addition.



We used 2002-19 Census data that links place of work to place of residence for workers and their earnings to estimate geographic source of tax receipts.

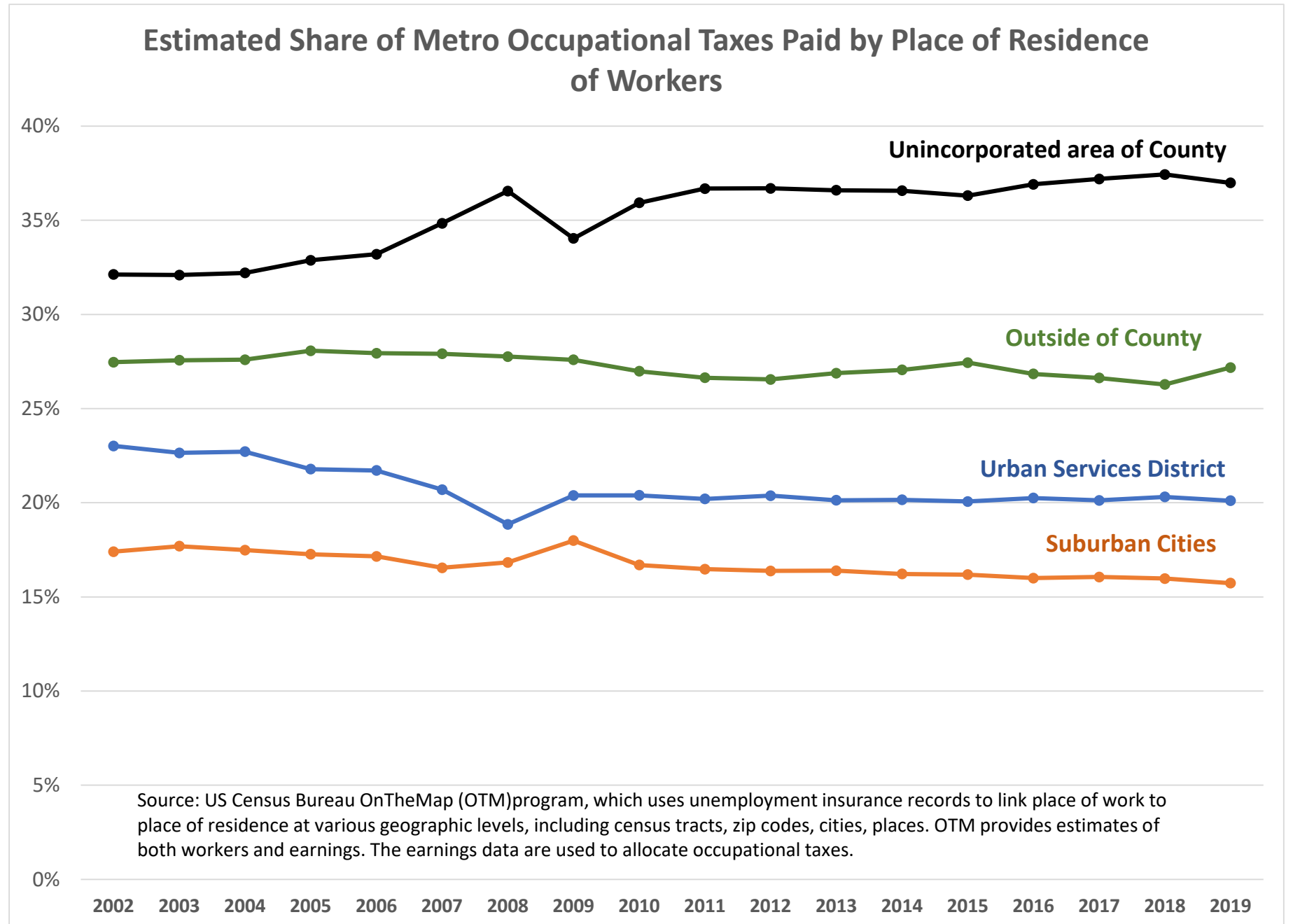
Metro receipts in FY19 were \$294 million, of which:

\$108 million from unincorporated

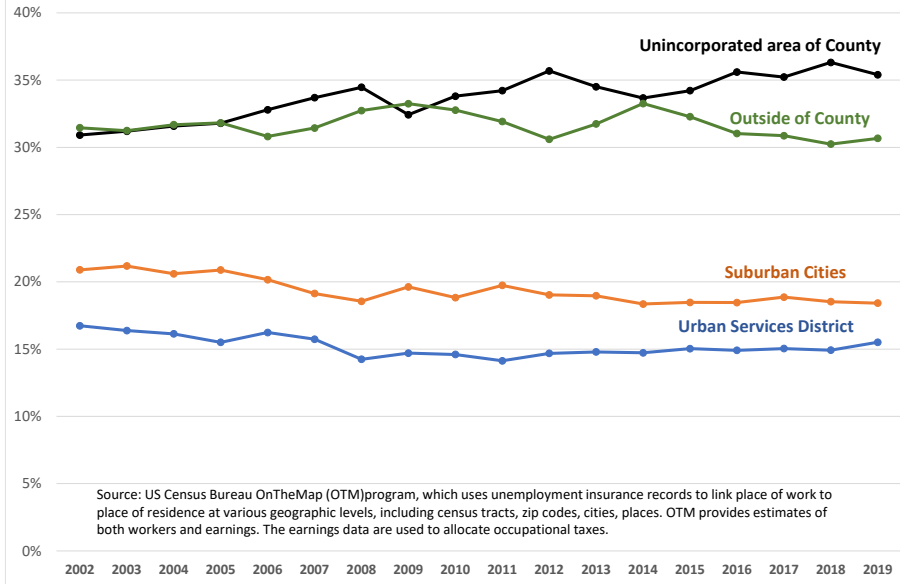
\$59 million from USD

\$46 million from suburban cities

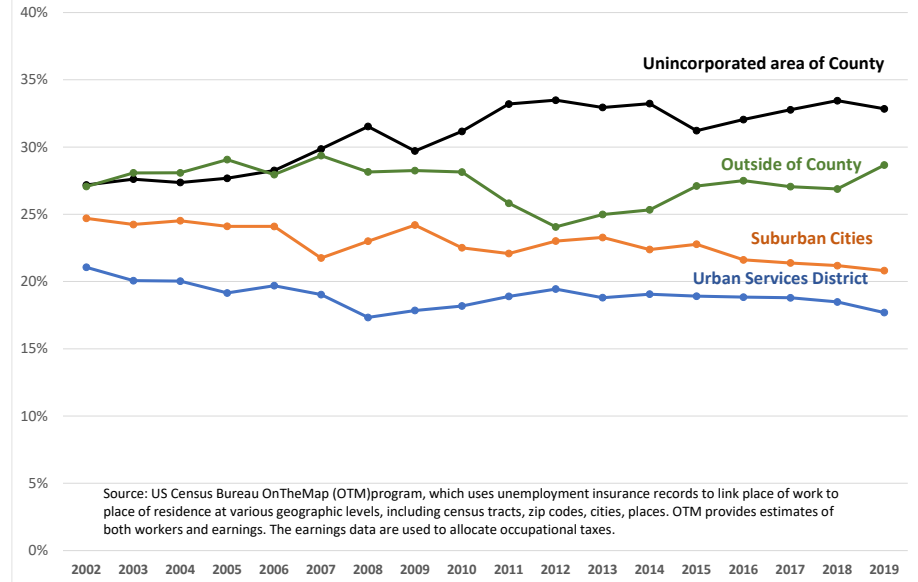
\$80 million from nonresidents



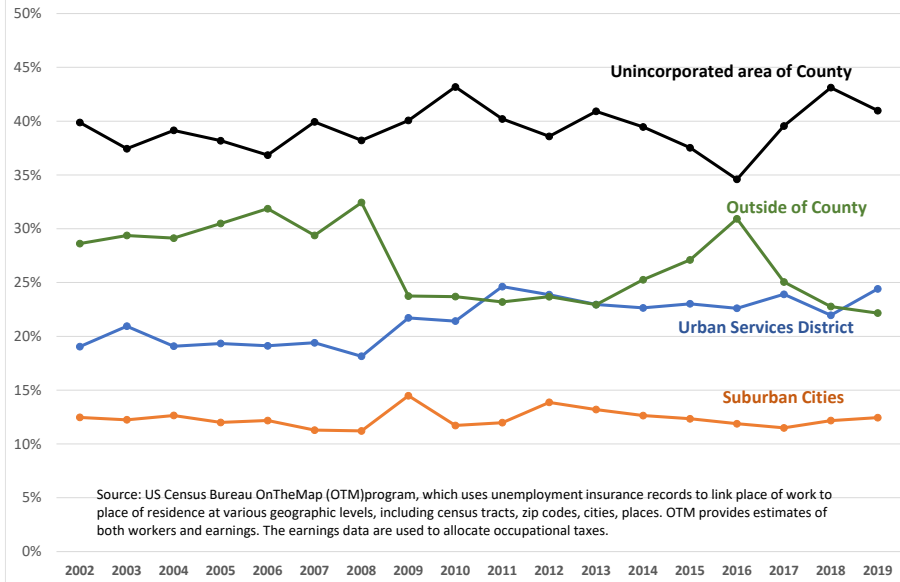
Estimated Share of Jeffersonstown Occupational Taxes Paid by Place of Residence of Workers



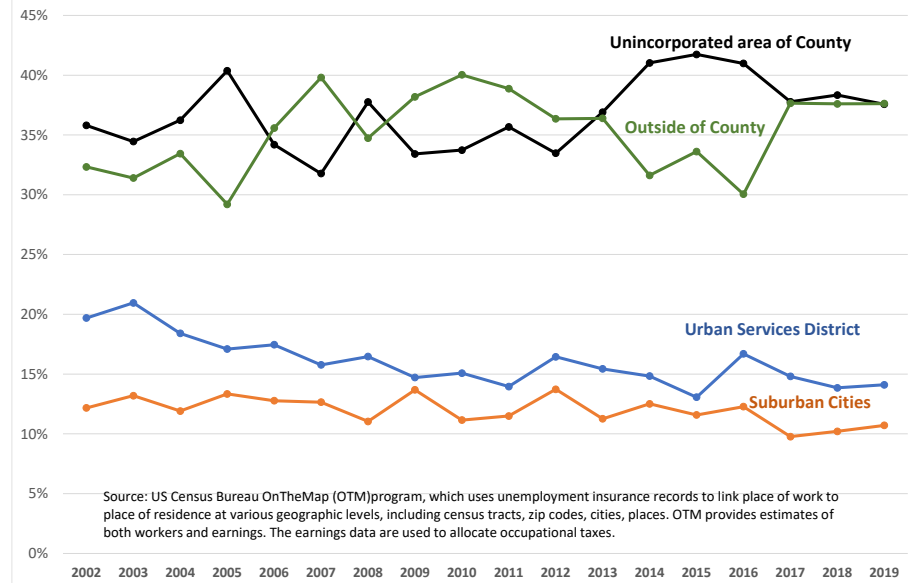
Estimated Share of St. Matthews Occupational Taxes Paid by Place of Residence of Workers



Estimated Share of Shively Occupational Taxes Paid by Place of Residence of Workers



Estimated Share of West Buechel Occupational Taxes Paid by Place of Residence of Workers



Estimated Place of Residence of Workers Paying Occupational Taxes to the Five Jurisdictions in Jefferson County

