

# Category of Taxpayer

## 1. Wages Earned Outside of Seven Hills

Residents working outside of Seven Hills that have wages reported on W-2. Examples of cities with the most Seven Hills workers and their tax rates are shown below.

Mayfield Heights	1.00%	Strongsville	2.00%
Pepper Pike	1.00%	Akron	2.25%
Medina	1.25%	Bedford	2.25%
Lakewood	1.50%	Twinsburg	2.25%
Westlake	1.50%	Macedonia	2.25%
Elyria	1.75%	Brooklyn	2.50%
Brunswick	1.85%	Columbus	2.50%
Cleveland	2.00%	Maple Heights	2.50%
Independence	2.00%	Parma	2.50%
Garfield Heights	2.00%	University Heights	2.50%
Brecksville	2.00%	Warrensville Heights	2.60%
Broadview Heights	2.00%	Euclid	2.85%
Solon	2.00%	Parma Heights	3.00%
Valley View	2.00%		

## 2. Employer Withheld - Work in Seven Hills

All workers in Seven Hills have 2.00% withheld by their employer. An example would be K-Mart withholding 2.00% of wages earned by the employee no matter where the employee lived.

## 3. Net Profits

All corporations, partnerships, estates, or trusts that showed a net gain from the operation of the business. Examples would be K-Mart and Burger King.

## 4. Non – Withheld Income

This is a 2% tax on the net income of a resident that is in business for themselves (a sole proprietorship, works out of their home, have rental income, or has any other miscellaneous taxable income).