

*City of Pittsburgh*

*Richard S. Caliguiri, Mayor*

*The Impact of  
the Earned Income Tax  
on Locational Decisions  
and  
The City of Pittsburgh*

*Department of City Planning*

*April, 1987*

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## EXECUTIVE SUMMARY

This study addressed issues related to the locational decisions of people moving to and within the Pittsburgh region. Additionally, one factor was studied in detail - local taxes.

Respondents were selected to be representative of three major groups:

- People who moved out of the City and into the surrounding region,
- People who moved into the City.
- People who moved to the region from outside of the region, but who chose not to locate in the City.

Respondents who moved either in or out of Pittsburgh tended to be fairly young, single, childless, live in relatively small households, have white collar jobs, and work in the City of Pittsburgh. These respondents also tended to be renters with relatively modest incomes. Respondents who moved to the region tended to be somewhat older, married, live in larger households, have white collar jobs, and work in Allegheny County, but outside of the City. More than half of this group were homeowners. All the groups of respondents tended to be white, male, and college graduates.

Major findings of the study are as follows:

- The survey results clearly indicated that high local taxes are driving residents out of the City of Pittsburgh, sixty-five percent of former City residents who were surveyed identified taxes as a factor in their decision to move.
- Once people had made the decision to move, proximity to work was the most influential factor in selecting the new location.
- Respondents were fairly well informed regarding the existence of the earned income tax and local rates.
- The next most widely recognized tax was the property tax. Just over half of those who moved to the region identified the property tax as a tax they paid. Fifty-eight percent of this group were homeowners.
- Respondents tended to be poorly informed about other taxes they might pay, the actual taxing authorities, and the activities which were supported by the tax revenues. Generally, those respondents who had moved to the City were the least knowledgeable.
- City residents who were surveyed, were far less likely than non-residents to indicate that the earned income tax was fair.
- Respondents were asked to assess alternatives to the earned income tax. An increased occupation tax was the first choice of the suburbanites while an earned income tax on suburbanites was the first choice of City residents.
- There was some support for the provision of reduced services and strong support for stricter enforcement of existing tax laws.

## I. INTRODUCTION

The City of Pittsburgh levies a 2.125% wage tax on its residents and the school district levies a 1.875% wage tax for a total of 4%, while the vast majority of surrounding municipalities levy only a one percent (combined school and municipal) wage tax on their residents. The difference in tax rates means that a household earning \$25,000 would pay an additional \$750.00 and a household earning \$40,000 would pay an additional \$1,200.00 annually for the privilege of living in the City.

It has generally been assumed that the City's relatively high earned income tax rate was causing City residents to relocate to suburban communities and also discouraging potential new residents from choosing to live in the City. However, no actual data were available to test these assumptions. Therefore, the City conducted a survey of City residents and non-residents to determine the factors affecting locational decisions. One factor was studied in detail--the impact of tax rates on locational decisions. This report presents the findings of this study. The report is organized as follows: Section II describes the survey methodology; Section III describes the study findings: factors affecting locational decisions, respondent knowledge of local taxes including types of tax, rates, taxing authorities, and uses of tax receipts; evaluation of alternative tax policies; and demographics. The final section of the report deals with the conclusions of the study.

## II. METHODOLOGY

### Sampling

The primary objective of this study was to clarify the factors affecting locational decisions of people moving to and from the Pittsburgh area. Information was required on the following three groups of people to study these decisions:

#### Phase I

- People who moved into the City;
- People who moved out of the City and into the surrounding region;

#### Phase II

- People who moved to the region from outside of the region, but who chose not to locate in the City.

#### Phase I

In defining the first two groups, it was important to obtain a reliable and hopefully complete listing of individuals who had recently moved into or moved out of the City proper. The best available listing of this population was obtained from the Department of Finance of the City of Pittsburgh in the form of a list of individuals who had indicated that they were a part-year resident of the City in the 1984 tax year on their City Income Tax return.

The listing, produced in October, 1985, contained 3,485 names and addresses. The first task in converting this list into a sampling frame was to eliminate those individuals who had apparently moved out of the Pittsburgh region. Such individuals were assumed to have relocated for reasons beyond the scope of this study. The address supplied on the listing, which was taken to be the current address at the time of filing, was used in the classification of individuals into the study and non-study groups. Elimination of those individuals who had moved out of the region (approximately 700) left a universe of nearly 2,800 who either lived in the City or in the surrounding suburbs.

The next task was to find telephone numbers for as many of these individuals as possible. Only 1,575 were found, a disappointing but not totally unexpected result. At this point, keeping in mind that the target completed sample size for the two components of Phase I was between 400 and 500, the decision was made to enumerate the resulting frame. Table 2-1 summarizes the disposition of the 1,575 listings in the frame. After all interviewing was completed, 277 of the respondents were verified to have moved out of Pittsburgh and 135 were verified to have moved into Pittsburgh.

## Phase II

The second phase of this survey was designed to collect information from a group of people who had recently moved to the Pittsburgh area and had made the decision to locate in the suburbs. The research team decided to select this sample from municipalities in Allegheny County that had relatively high social and economic characteristics and relatively high new construction and turnover rates. These decisions were made to insure that potential respondents had sufficient income to have a variety of options open to them in making their locational decision. In addition, it was decided that the northern, eastern, western, and southern suburbs should be represented. Each area was sampled using a multistage sampling process. A census tract or tracts was first selected within a given municipality. Using Cole's directory and an appropriate selection interval, households with listed telephone numbers were randomly selected. A total sample of 893 households was required to complete 100 interviews (see Table 2-1 and Appendix B).

## Method

All interviews were conducted by telephone. The interviews were conducted on behalf of the Department of City Planning by the University Center for Social and Urban Research, University of Pittsburgh between January 23, 1986 and March 8, 1986. Interviews were conducted from 4:00-9:00 p.m. Monday through Friday and from 10:00 a.m. to 4:00 p.m. on Saturday. Up to six callbacks were made in an effort to reach as many households from the sampling list as possible.

In Phase I, 412 interviews were completed (135 who moved into the City and 277 who moved out of the City) for a 71% response rate. These interviews required an average of 15 minutes to complete. In Phase II, 100 interviews were completed with households who had moved into the region, but not into the City, for a 63% response rate. These interviews required an average of 10 minutes to complete.

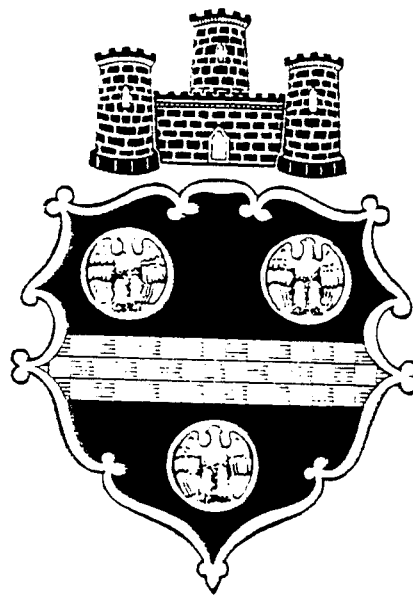
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Table 2-1

## Survey Statistics

	<u>Phase I</u>	<u>Phase II</u>
Frame Size	1575	893
Non-Eligible Households	948	732
- not crossing geographical boundaries (never moved, stayed in city/region)	607	447
- duplicates	27	
- targeted member of household moved out of state	31	
- no answer/busy	142	106
- non-working number	108	159
- retired	19	6
- non-residential	14	9
- changed to unpublished number		5
Eligible Households	627	161
- complete	412	100
- incomplete	18	1
- refusal	163	57
- unable to secure interview	34	3
Response Rate	71%	63%



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### III. FINDINGS

#### Locational Decision

One of the key objectives of this study was to determine factors influencing locational decisions of people moving into or out of Pittsburgh as well as people moving to the Pittsburgh region, but not into the City. It was decided that the locational decision could be broken into two components: first, factors contributing to the decision to leave the existing location or "push" factors and second, factors leading to the selection of the new location or "pull" factors. Respondents were asked open-ended questions dealing with both types of factors. These questions preceded any tax-related questions in the survey so that respondents would not be influenced by prior questions.

#### Push Factors

Respondents were first asked why they left their prior location. As this question was open-ended, the respondent was allowed to provide his/her own responses and could mention as many factors as he/she wished. As can be seen in Table 3-1, the pattern of responses differed significantly among the three groups of respondents. Taxes was one of the most frequently mentioned factors, included by almost 42% of the respondents who left the City; however, taxes were seldom mentioned by either of the other groups. Two other important factors which were mentioned by about one quarter of those who moved out of Pittsburgh included personal reasons and better housing. Personal reasons was also mentioned by 25% of the group who moved into Pittsburgh. This was the single most popular factor mentioned by this group. The next two most frequently mentioned factors were change in job or business and proximity to university or hospital. Both of these factors were mentioned by 17-18% of the respondents. For those respondents who moved into the region, but not into the City; one response clearly predominated the findings. Sixty-five percent of the respondents indicated that change in job or business was one of the reasons they chose to leave their prior location. No other response was mentioned by more than 8% of the respondents.

These findings can also be discussed in terms of percent of responses rather than percent of respondents. Because more than one answer could be given by any individual, it is possible to have a considerable discrepancy between the percent of responses and that of respondents. Figure 3-1 shows the pattern of most frequent responses to the question of why the respondent left their prior location. This figure also groups the various work-related responses into a single group and the various housing, neighborhood, and quality of life responses into a single group.

The resulting figure emphasizes the importance of work location, housing, and personal issues. Unlike taxes, however, there are a significant number of people who are leaving their previous location and moving into the City because of these three other factors.

Phase I respondents (those who moved either into or out of Pittsburgh) who did not identify taxes as a factor in their decision to move, were then specifically asked if taxes were a factor. An additional 13% of those who

moved into the City and an additional 24% of those who moved out of the City responded that taxes were a factor in their decision to move. When combined with the previous results, 15% of those who moved into the City and 65% of those who moved out of the City were influenced by taxes.

### Pull Factors

Respondents were next asked an open-ended question about the reasons for choosing to locate in their new location. Table 3.2 summarizes these responses. The pattern of responses to this question clearly indicated that the "pull" factors differed from the "push" factors. Proximity to work was the factor most frequently mentioned by all three groups of respondents. Proximity to work was mentioned by about one fourth of those who moved either into or out of Pittsburgh and by almost half of those who moved to the region. Home costs were frequently mentioned by those who either moved into or out of Pittsburgh (18-23% of respondents), but were not frequently mentioned by those who moved into the region. About 20% of all three groups mentioned choosing a location which they felt was a desirable neighborhood. Taxes were mentioned by almost 20% of those who moved out of Pittsburgh, but were mentioned infrequently by other groups. Quality of public schools was important to those who moved to the region, while proximity to universities or hospitals and personal reasons were important to those who moved into the City. Better housing was mentioned with some frequency by all three groups.

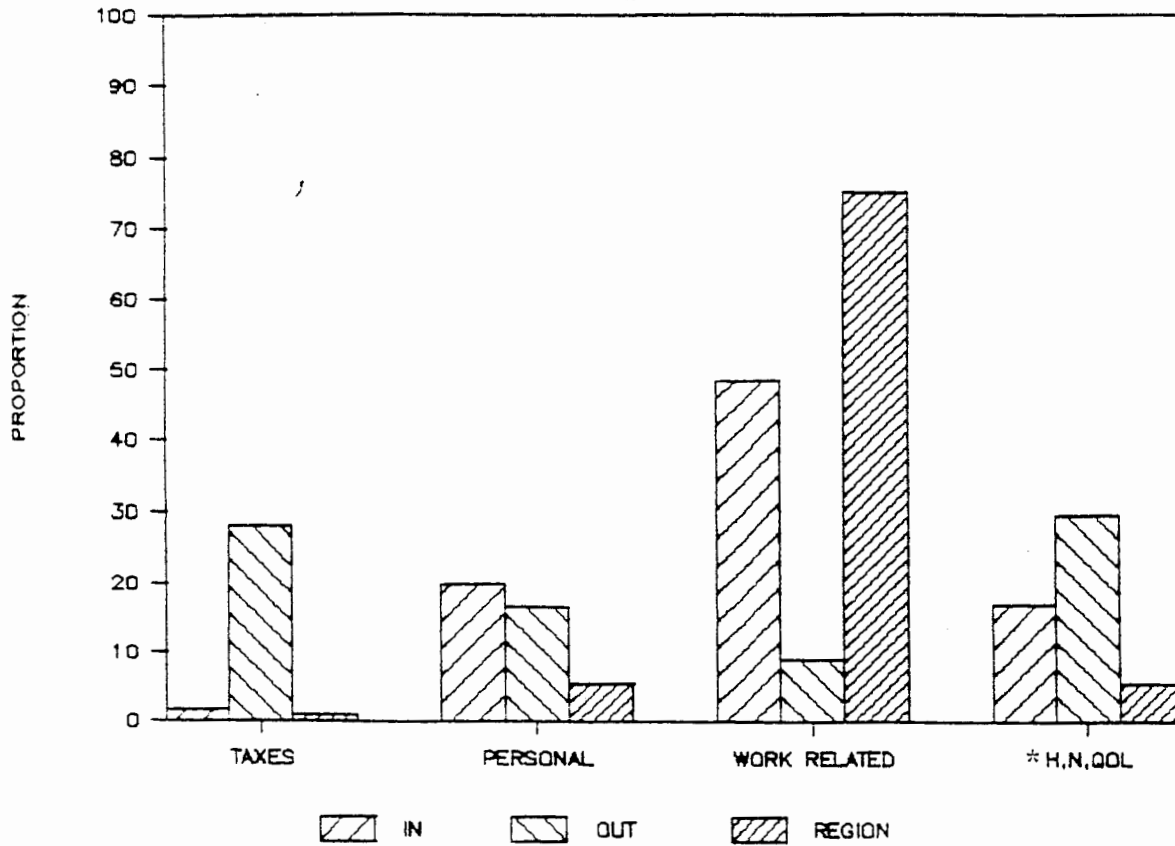
Figure 3.2 shows the pattern of most frequent responses when respondents were asked how they chose their current location. As in the previous figure, work-related and housing, neighborhood, and quality of life factors are emphasized. However, it is clear that the City is competitive in these areas, while it is not at all competitive in the area of taxes.

In conclusion, tax-related issues clearly "pushed" people out of the City and into suburban locations while job-related changes clearly "pushed" those who moved into the region out of their previous locations. No comparable single factor stood out for those who moved into the City. When it came time for these people to choose their new locations, a mix of factors became important. All three groups considered factors such as proximity to work, better housing, and a desirable neighborhood. Home costs were important to those who moved in or out of Pittsburgh and quality of public schools and convenience of transportation were important to those who moved to the region.

FIGURE 3.1

# REASONS LEFT PRIOR LOCATION

PROPORTION OF RESPONSES



\* HOUSING NEIGHBORHOOD QUALITY OF LIFE

Table 3-1  
Reason Left Prior Location<sup>1</sup>

Reason	Phase I				Phase II			
	In Moved Into of Pittsburgh		Out Moved Out of Pittsburgh		Moved To Region		% of Respondents	
	N	% of Responses	N	% of Responses	N	% of Responses		
axes	3	(1.8)	115	(28.0)	1	(0.9)	(1.0)	
personal	34	(20.0)	69	(16.8)	6	(5.7)	(6.0)	
better Housing	13	(7.6)	65	(15.8)	2	(1.9)	(2.0)	
proximity to Work	17	(10.0)	27	(6.6)	5	(4.7)	(5.0)	
quality of Life	6	(3.5)	27	(6.6)	1	(0.9)	(1.0)	
amount of Crime	1	(0.6)	22	(5.4)	0	(0)	(0.0)	
proximity to Work/ family/friends	4	(2.4)	18	(4.4)	8	(7.5)	(8.0)	
cost of Living	5	(2.9)	18	(4.4)	1	(0.9)	(1.0)	
dissatisfaction with neighborhood Conditions	3	(1.8)	16	(3.9)	3	(2.8)	(3.0)	
home Costs	7	(4.1)	14	(3.4)	0	(0)	(0)	
employment Related	19	(11.2)	7	(1.7)	7	(6.6)	(7.0)	
quality of Public Schools	2	(1.2)	5	(1.2)	2	(1.9)	(2.0)	
proximity to Family	9	(5.3)	5	(1.2)	2	(1.9)	(2.0)	
change in Job/Business	24	(14.1)	3	(0.7)	65	(61.3)	(65.0)	
proximity to University/ hospital	23	(13.5)	0	(0)	3	(2.8)	(3.0)	
N = 170				N = 411		N = 106		
						N = 275		
						N = 100		

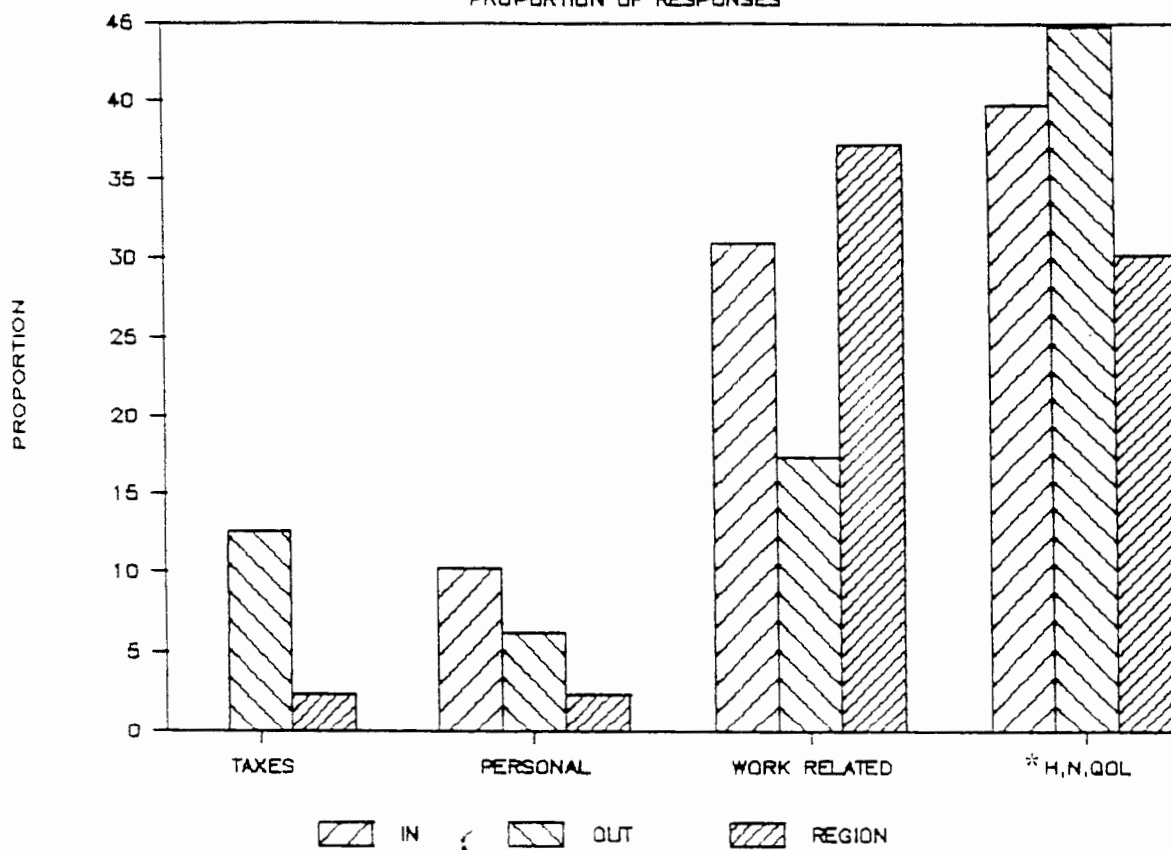
Multiple response possible

Multiple response possible

FIGURE 3.2

# REASONS CHOSE CURRENT LOCATION

PROPORTION OF RESPONSES



\* HOUSING NEIGHBORHOOD QUALITY OF LIFE

Table 3-2  
Factors Affecting Current Location<sup>1</sup>

	Phase I				Phase II			
	In		Out		Region			
Reason	N	% of Responses	% of Respondents	N	% of Responses	% of Respondents	N	% of Responses
Proximity to Work	32	(16.3)	(24.4)	70	(16.7)	(25.7)	47	(37.3)
Home Costs	24	(12.2)	(18.3)	63	(15.0)	23.2	3	(2.4)
Desirable Neighborhood	25	(12.8)	19.1	57	(13.6)	21.0	19	(15.1)
Access	0	(0)	(0)	53	(12.6)	19.5	3	(2.4)
Better Housing	18	(9.2)	13.7	42	(10.0)	15.4	13	(10.3)
Quality of Life	11	(5.6)	8.4	26	(6.2)	9.6	3	(2.4)
Personal	20	(10.2)	15.3	26	(6.2)	9.6	3	(2.4)
Proximity to Family	16	(8.2)	12.2	24	(5.7)	8.8	5	(4.0)
Convenience of Transportation	10	(5.1)	7.6	24	(5.7)	8.8	14	(11.1)
Quality of Public Schools	2	(1.0)	1.5	11	(2.6)	4.0	16	(12.7)
Amount of Crime	7	(3.6)	5.3	9	(2.2)	3.3	0	(0)
Municipal Services	0	(0)	0	6	(1.4)	2.2	0	(0)
Cost of Living	2	(1.0)	1.5	5	(1.2)	1.8	0	(0)
Employment Related	4	(2.0)	3.1	3	(0.7)	1.1	0	(0)
Change of Job/Business	4	(2.0)	3.1	0	(0)	0	0	(0)
Access to University/Hospitals	21	(10.7)	16.0	0	(0)	0	0	(0)
	N = 196		N = 131	N = 419		N = 272	N = 126	N = 97

Multiple response possible



## Local Taxes

Respondents were asked to identify which local taxes they paid. The responses are shown in Table 3.3. The earned income tax (EIT) was by far the most frequently mentioned, with 89-96% of the three samples including this tax. No other tax was frequently mentioned except for property tax (PT) which was identified by 52% of Phase II respondents. Figure 3.3 shows the percentage of respondents who identified any of the three major taxes.

The City of Pittsburgh levies the following taxes: \$10 annual occupation tax on all who work in the City, property tax on all who own land and/or buildings, earned income tax on City residents, real estate transfer tax when real estate is sold, and user fees in the form of parking and amusement taxes. No per capita tax is levied by the City.

Table 3.3

Tax	Local Taxes Paid As Identified by Respondent					
	Phase I				Phase II	
	In		Out		Region	
	N	%	N	%	N	%
Occupation	26	(22)	28	(11)	13	(16)
Property	27	(23)	51	(19)	43	(52)
Earned Income	106	(89)	244	(92)	79	(96)
Per Capita	3	(2)	6	(2)	3	(4)
Real Estate Transfer	5	(4)	12	(4)	0	(0)
User Fees	2	(2)	0	(0)	0	(0)
Other	18	(15)	45	(17)	5	(6)
Total Responses	187		386		143	
Total Cases	119		265		82	
Missing Cases	16		12		18	

### Earned Income Tax

The majority of respondents, 63-86%, stated that they knew the earned income tax rate in their current location. When asked to actually specify that rate, 50-74% of the respondents were able to do so correctly. Actual estimates of the tax ranged between 0.5-5% depending on the sample. See Tables 3.4 - 3.5.

A wider range of respondents, 35-85%, stated that they knew the earned income tax where they previously lived. Only 22-62% were able to correctly specify that rate. See Tables 3.6 - 3.7. Phase II respondents (those who moved to the region, but not to the City) were asked if they knew Pittsburgh's tax rate rather than the tax rate in their previous location. For both current and former tax rates, those respondents who moved from the City of Pittsburgh were the most likely to know the correct tax rates.

FIGURE 3.3

# LOCAL TAXES PAID

AS IDENTIFIED BY RESPONDENT

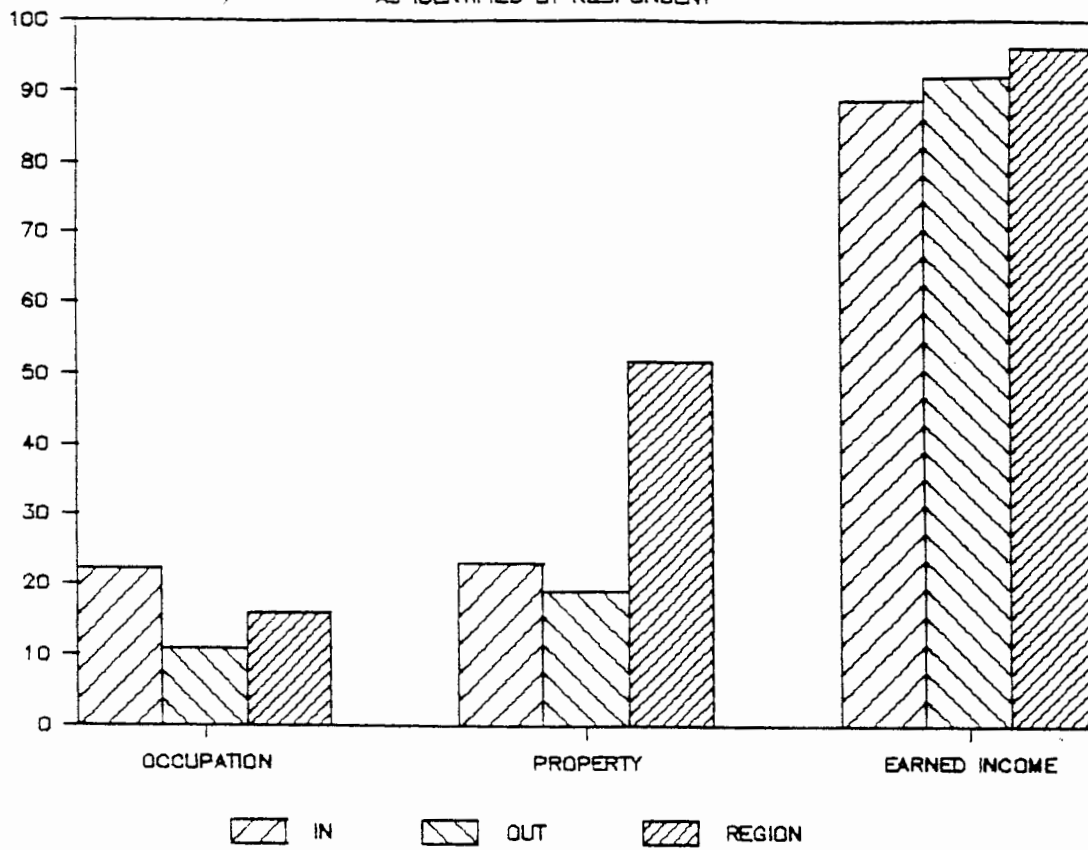


Table 3.4

## Respondent Claims Knowledge of Earned Income Tax Rates

<u>Respondent Knows Rate</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>		<u>Region</u>	
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Yes	85	(63)	237	(86)	69	(69)
No	50	(37)	40	(14)	31	(31)
Total	135		277		100	

Table 3.5

## Was Respondent Able to Correctly Identify Earned Income Tax Rate

<u>Respondent's Knowledge of Rate</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>		<u>Region</u>	
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Correct	68	(50)	204	(74)	62	(62)
Incorrect	16	(12)	20	(7)	7	(7)
Not Applicable	51	(38)	53	(19)	31	(38)
Range of Estimates	1-5%		1-4%		0.5-5%	
Total	135		277		100	

Table 3.6

## Respondent Claims Knowledge of Former Earned Income Tax Rate

<u>Respondent Knows Rate</u>	<u>Phase I</u>				<u>Phase II<sup>1</sup></u>	
	<u>In</u>		<u>Out</u>		<u>Region</u>	
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Yes	73	(54)	235	(85)	35	(35)
No	61	(45)	40	(14)	61	(61)
No Answer	1	(1)	2	(1)	4	(4)
Total	135		277		100	

<sup>1</sup>Phase II respondents were asked about Pittsburgh's tax rate.

Table 3.7

## Was Respondent Able to Correctly Identify Former Earned Income Tax Rate

Respondent's Knowledge of Rate	Phase I				Phase II <sup>1</sup>	
	In		Out			
	N	%	N	%	N	%
Correct	30	(22)	172	(62)	24	(24)
Incorrect	10	(7)	61	(22)	11	(11)
Not Applicable	95	(70)	44	(16)	65	(65)
Range	0-7%		1-5%		1-5%	
Total	135		277		100	

Property Tax

Respondents were considerably less knowledgeable about the property tax. Only 2-4% stated that they know their current property tax. When asked to give the actual rates, Phase I respondents identified the following millages for their current location:

Municipality	3 - 5 Mills
School District	8 - 74 Mills
County	9 - 55 Mills

No respondents were able to correctly identify the total millage for their municipality. See Tables A.1 - A.2.

The results were very similar regarding property tax rates in the respondents' previous location. Only 2-4% said they knew the rate, but no respondents were able to actually state the correct rate. See Tables A.3 - A.4.

Taxing Authority and Uses of Tax Receipts

Respondents tended to be poorly informed regarding the taxing authorities which received the taxes and the activities which were supported by the earned income and property taxes. Approximately 15% of the respondents could correctly identify both the municipality and school district as recipients of the EIT. A particularly large percentage, 42%, of those respondents who moved into the City could not provide any answer to this question. For the property tax, only 3-16% of respondents could correctly identify the municipality, school district and county as recipients of the tax while 44-58% could not provide any part of the answer. Generally, those who moved to the City were the least

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<sup>1</sup>Phase II respondents were asked about Pittsburgh's tax rate.

knowledgeable, while those respondents who moved to the region, but not the City, were the most knowledgeable. Results are summarized in Tables 3.8-3.9. Over 50% of respondents could not identify any activity supported by the earned income tax and 57-75% could not identify any activity supported through the property tax. For those respondents who were able to answer the question, operating costs was the most frequently mentioned activity for the EIT while education and operating costs were the most frequently mentioned activities for the PT.

Table 3.8<sup>2</sup>

## Uses for the Earned Income Tax

<u>Uses</u>	Phase I				Phase II	
	In		Out		Region	
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Education	18	(30)	34	(30)	19	(40)
Salaries	13	(22)	29	(26)	9	(19)
Operating Costs	42	(71)	96	(86)	33	(70)
Capital Improvements	12	(20)	10	(9)	12	(26)
Other	10	(17)	16	(14)	3	(6)
Total Responses	95		185		76	
Total Cases	59		112		47	
Missing Cases	76	(56)	165	(60)	53	(53)

Table 3.9<sup>2</sup>

## Uses for the Property Tax

<u>Uses</u>	Phase I				Phase II	
	In		Out		Region	
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Education	20	(59)	53	(66)	28	(65)
Salaries	2	(6)	16	(20)	11	(26)
Operating Costs	12	(35)	42	(52)	30	(70)
Capital Improvements	6	(18)	5	(6)	8	(19)
Other	7	(21)	0	(0)	3	(7)
Total Responses	47		121		80	
Total Cases	34		80		43	
Missing Cases	101	(75)	197	(71)	57	(57)

<sup>2</sup> Percents in the body of the table represent percent of respondents who provided at least one response while the percent of missing cases represents the percent of the total number of respondents who provided no answer.

## Fairness of Taxes

Respondents were asked to assess the fairness of the earned income and property taxes as assessed by their municipality. The proportion of respondents who thought that the earned income tax was fair varied from 35-76%. The lowest percentage, 35%, was for respondents who lived in the City. This group showed a very clear tendency to view the tax as unfair while respondents who moved out of the City were most likely to view the EIT as fair. See Table 3.10. Explanations provided by City residents focused on the size of the tax rate while suburban residents felt that the tax rate was reasonable as needed for government. Twenty-eight percent of the respondents who moved to the suburbs from the City indicated that the suburban tax rate was reasonable, but the City's was too high.

Respondents who moved into or out of Pittsburgh were asked to assess the fairness of the property tax. Both groups gave very similar ratings with about 35% of the respondents indicating that the tax was fair. Reasons reflected the view of the respondents that the tax was reasonable, needed to support services, and the owner's responsibility. The largest group, 42-48%, did not know whether the property tax was fair. See Table 3.11.

Respondents who moved into or out of the City were also asked how much of their local tax dollar was wasted by government. Answers ranged from 0-100%, but the most frequent responses were 10, 20, 25 and 50%. Those who moved out of the City were twice as likely as those who moved into the City to respond "Don't Know." This probably reflects the greater visibility and size of City government compared to local government in suburban communities.

Table 3.10

### Is The Earned Income Tax Fair?

<u>Is Tax Fair</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>		<u>Region</u>	
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Yes	47	(35)	209	(76)	54	(54)
No	68	(50)	34	(12)	28	(28)
Don't Know	18	(13)	32	(12)	16	(16)
No Answer	2	(1)	2	(1)	2	(2)
Total	135		277		100	

Table 3.11

Is The Property Tax Fair?<sup>1</sup>

<u>Is Tax Fair?</u>	Phase I			
	In		Out	
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Yes	48	(36)	94	(34)
No	24	(18)	42	(15)
Don't Know	57	(42)	134	(48)
No Answer	6	(4)	7	(2)
Total	135		277	

Tax Policies

After the survey dealt with the respondent's knowledge of taxes and tax rates, respondents were told that the City levied an earned income tax of just over two percent and that this rate could be lowered to one percent if an alternative form of revenue was identified. Respondents who either moved into or out of the City were asked to assess the following alternative strategies.

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<sup>1</sup> Phase II respondents were not asked this question.



Reduce the City's share of the EIT to 1% and

Policy 1: Increase the property tax about 15%<sup>1</sup>.

Policy 2: Raise the occupation tax for everyone who works in the City from \$10.00 to \$40.00.

Policy 3: Levy an earned income tax on non-City residents who work in the City.

Policy 4: Lobby with the Governor to raise the sales tax to 7% with the understanding that Pittsburgh would receive a portion of the increased revenues.

Respondents were asked to indicate whether each alternative policy was better, worse, or the same as the current system and then rate the four alternatives along with the current system from 1 to 5 in terms of preference. The detailed findings are included in Tables 3.12-3.13. Generally, City residents were most supportive of taxing non-City residents who work in the City either by the earned income tax or an occupation tax. However, the rankings indicated that the earned income tax was the preferred option. Those who moved out of the City were most supportive of increasing the occupation tax. Interestingly, in the rankings of the five alternatives, only 13% of those who moved into the City and 10% of those who moved out of the City ranked the current system as their first choice.

Figure 3.4 displays the preferred tax option of respondents based on their first choice for the taxing system. Separate pie charts are shown for those who moved into Pittsburgh and those who moved out of Pittsburgh.

A ranking system was devised so that the full range of respondent choices could be compared (rather than just first choices). A person's first choice was assigned a value of one, the second choice a value of two, and so on. The points were then totaled for each alternative and divided by the number of respondents. This produced an average rank for each policy alternative. With the lowest average rankings associated with the most popular alternatives. Rankings are summarized in Table 3-14 and more detailed information on the calculation of the average rankings is shown in Table A-5.

---

1

An increase of 15% was specified based upon the calculation of the actual percentage increase required to offset the loss in revenues from a decreased earned income tax.

Table 3.12<sup>1</sup>

## Evaluation of Alternative Tax Policies Compared to Current System

PHASE I

	Increase Property Tax		Increase Occupation Tax		Earned Income Tax or Suburbanites		Increase Sales Tax	
	In N	Out N	In N	Out N	In N	Out N	In N	Out N
omparison								
etter	28 (21)	47 (17)	70 (52)	130 (47)	90 (67)	89 (32)	35 (26)	91 (33)
orse	76 (56)	175 (63)	51 (38)	122 (44)	34 (25)	164 (59)	80 (59)	149 (54)
ame	25 (18)	44 (16)	10 (7)	20 (7)	8 (6)	19 (7)	16 (12)	31 (11)
K	6 (4)	6 (2)	3 (2)	2 (1)	3 (2)	2 (1)	4 (3)	3 (1)
o Answer		5 (2)	1 (1)	3 (1)		3 (1)		3 (1)
otal	135	277	135	277	135	277	135	277

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Phase II respondents were not asked this question.

Table 3.13

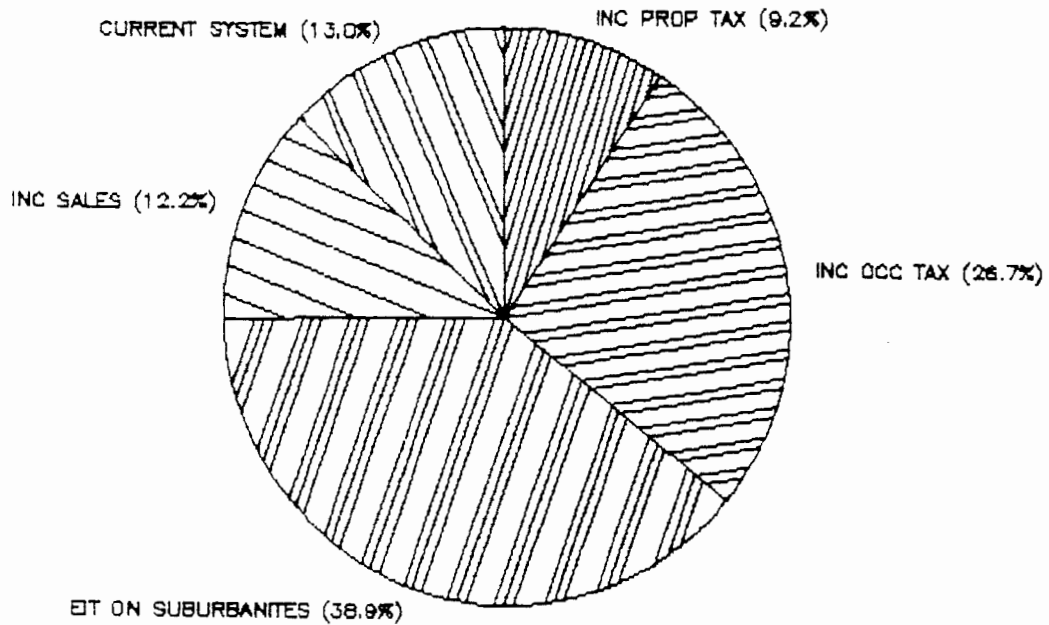
Rankings of Alternative Tax Policies<sup>1</sup>PHASE I

Ranking	Increase Property Tax		Increase Occupation Tax		Earned Income Tax or Suburbanites		Increase Sales Tax		Current System	
	In N	Out %	In N	Out %	In N	Out %	In N	Out %	In N	Out %
at	12 (9)	30 (12)	35 (27)	97 (38)	51 (39)	47 (18)	16 (12)	60 (23)	17 (13)	26 (10)
nd	20 (15)	41 (16)	39 (30)	52 (20)	34 (26)	58 (22)	21 (16)	46 (18)	17 (13)	62 (24)
ed	23 (18)	54 (22)	19 (14)	45 (17)	23 (18)	46 (18)	25 (19)	45 (17)	40 (30)	70 (27)
th	33 (25)	57 (22)	27 (21)	48 (18)	8 (6)	50 (19)	33 (25)	55 (21)	30 (23)	49 (19)
ch	43 (33)	77 (30)	11 (8)	17 (7)	15 (12)	59 (23)	36 (28)	54 (21)	27 (2)	52 (20)
otal	131	259	131	259	131	260	131	260	131	259
issing	4	18	4	18	4	17	4	17	4	18

Phase II respondents were not asked this question.

FIGURE 3.4

PREFERRED TAX POLICY  
OF THOSE WHO MOVED INTO PITTSBURGH



PREFERRED TAX POLICY  
OF THOSE WHO MOVED OUT OF PITTSBURGH

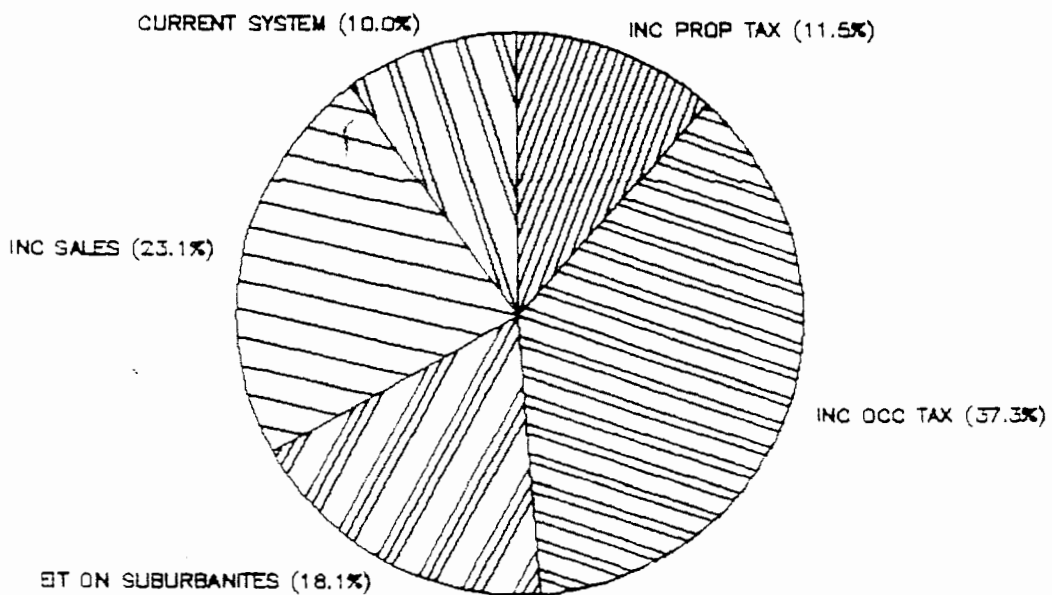


TABLE 3.14  
Average Policy Rankings<sup>1</sup>  
Phase I

<u>Policy</u>	<u>In</u>	Average Rank	<u>Out</u>	Average Rank
	Standing		Standing	
Increase Property Tax	5	3.57	5	3.42
Increase Occupation Tax	2	2.54	1	2.37
Earned Income Tax for Subur- banites who work in the City	1	2.25	3	3.06
Increase Sales Tax	4	3.40	2	2.99
Current System	3	3.25	4	3.15

<sup>1</sup>Phase II respondents were not asked this question.

The average rankings shown in Table 3-14 reinforce the less aggregated results shown in Table 3.13. Interestingly, the last choice of both groups was to raise the property tax. It might have been anticipated that assessing an earned income tax on suburbanites would have been the last choice of those who moved out of the City. However, this option was ranked third (although only marginally over the fourth option) by a group of respondents who had already indicated a considerable amount of dissatisfaction with the City's tax rates.

#### Service Reductions

Respondents were told that an alternative way to reduce the earned income tax would be to reduce services. Respondents were asked whether they thought that service levels could be reduced in seven major categories of public services. Those who moved either into or out of Pittsburgh were asked these questions about service provision in Pittsburgh. All these respondents were either current residents or had been residents and therefore had the opportunity to be familiar with current levels of service provision in the City.

Respondents were generally unwilling to support reductions in the public service categories of police, fire, and emergency medical services. About 20-30% of the respondents thought that reductions were possible in public works, housing, and economic development. Respondents were most supportive, over 40%, of reductions in parks and recreation activities.

These findings along with the respondents recommended percentage reductions are included in Tables A.6.

Interestingly, homeowners tended to be more supportive of service reductions than renters. Of those who moved into the City, owners were more likely to support reductions in all service categories other than public works and housing. The number of owners who moved into the City was so small, that these results must be regarded as simply suggesting an area for further study. For respondents who had moved out of the City, owners were more supportive of reductions in all categories with the exception of police. It should be noted, that public safety reductions were under no circumstances recommended by a large percentage of owners. For example, for those who moved out of the City, 9.2% of the owners thought that fire protection could be reduced compared to only 3.6% of renters. It should also be noted that the number of owners included in the respondents who moved into the City is so low that the results could be discounted. However, the pattern was also evident for respondents who moved out of the City and this group included a much larger number of homeowners. See Table A-7.

#### Enforcement

Respondents reacted favorably to the proposal for stricter enforcement of current tax laws including the imposition of fines for nonpayment. Over 90% of respondents either supported or strongly supported such enforcement activities. See Table 3.15.

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<sup>1</sup>An increase of 15% was specified based upon the calculation of the actual percentage increase required to off set the loss in revenues from the earned income tax.

Table 3.15

Support for Stricter Enforcement of Current Tax Laws<sup>1</sup>

<u>Support Level</u>	Phase I					
	In			Out		
	<u>N</u>	<u>%</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>%</u>
Strongly Support	67	(51)	>(93)	101	(38)	>(91)
Support	56	(42)		143	(53)	
Oppose	6	(4)	> (6)	20	(7)	> (9)
Strongly Oppose	3	(2)		5	(2)	
Total	132			277		
Missing	3			8		

<sup>1</sup>Phase II respondents were not asked this question.

Demographics

Respondents who moved either in or out of Pittsburgh tended to be fairly young, single, childless, live in relatively small households, have white collar jobs, and work in the City of Pittsburgh. Respondents who moved to the region tended to be somewhat older, married, live in larger households, have white collar jobs, and work in Allegheny County, but outside of the City. All the groups of respondents tended to be white, male, and college graduates. Table 3.16 provides a comparison of major demographic characteristics for the three components of the sample, the City of Pittsburgh, and Allegheny County.

Age, Marital Status, Children

More specifically, those who moved either in or out of the City ranged in age from 19-64 with a mean age of 30-32 while those who moved to the region ranged in age from 20-63 with a mean age of almost 37. Pittsburgh was fairly attractive to single (never married) people as 62% of those who moved into the City were single. However, almost 53% of those who moved out of the City were also single. Only 19% of those who moved into the region were single. As previously discussed in the section on education, almost half of those who moved to the region had at least one child, while less than 15% of those who moved either into or out of the City had children (Refer to Table A.8).

Household Size, Occupation, Tenure

As would be expected given the above data on number of children, respondents who moved either into or out of the City had an average household size of approximately 1.95 and those who moved to the region had an average household

size of 2.73. About 75% of those who moved into or out of the City worked in white collar jobs while 88% of those who moved to the region had white collar jobs. The group that moved to the region had no significant representation of blue collar workers while the groups that moved into or out of the City included about 15% blue collar workers. The group that moved into the City also had a significant, 12%, representation of students.

Renters outnumbered homeowners in two of the three sampling groups. Renters were particularly concentrated in the City where 75% of the respondents rented their housing unit. Of those who moved out of the City, 59% were renters; and 42% of those who moved to the region but not the City were renters.

#### Job Location

Job location seemed to be clearly related to the residential location decision. While 75% of those who moved to the City also worked in the City, this percentage dropped to 58% of those who moved out of the City, and dropped significantly to 27% for those who moved to the region.

#### Race, Sex, Education, Income

The preponderance of respondents, 82-92% were white. The largest percentage representation of blacks, 7%, occurred in the group of respondents who moved into the City. More than half of the respondents were male, 67% for those who moved into the region decreasing to 61% of those who moved into the City, and 55% of those who moved out of the City. It should be recalled that the interviewer asked to speak with the largest income earner in the household. The respondents tended to be well educated with 92% of those who moved to the region having at least some college (79% college graduates), 86% of those who moved to the City (70% graduates), and 75% of those who moved out of the City (58% graduates).

Respondents represented a range of incomes. City residents reported the lowest income levels; twenty percent reported incomes of \$15,000 or less. While 43% of City residents reported incomes of over \$30,000, 47% of those who moved out of the City and 70% of those who moved to the region had incomes over \$30,000.

#### Prior Location

Respondents who moved into the City came primarily from other locations in the County (41%) or from out of state (41%). The remaining respondents came from elsewhere in Pennsylvania or from countries other than the United States. The largest group of Phase II respondents, 67%, moved to the region from out of state. Of the Phase II respondents, 20% said that they considered locating in Pittsburgh while 80% did not consider Pittsburgh. See Table A.18. The chief reasons for not considering the City included a better location vis a vis the work location (28% of the respondents) and a general preference for a suburban setting (33% of the respondents). Schools, congestion and crime, and taxes were each mentioned by 11-18% of the respondents.

Detailed demographic characteristics are described in Tables A.8-A.17.



Table 3.16

Selected Demographic Characteristics Comparison:  
 Respondents, City of Pittsburgh, and Allegheny County

<u>Characteristic</u>	<u>Phase I</u>		<u>Phase II</u>	<u>City of Pittsburgh</u>	<u>Allegheny County</u>
	<u>In</u>	<u>Out</u>			
Average Age	30.3	31.8	36.8	32.5 <sup>1</sup>	33.4 <sup>1</sup>
Percent Married	23%	35%	68%	43%	54%
Percent Single	62%	53%	19%	36%	29%
Average Household Size	1.93	1.97	2.73	2.44	2.63
Percent Working in City of Pittsburgh	75%	58%	27%	74%	46%
Percent White	82%	92%	91%	75%	89%
Percent Black	7%	4%	3%	24%	10%
Percent Male	61%	55%	67%	46%	47%
Percent College Graduate	70%	58%	79%	15%	16%

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<sup>1</sup>Median Age

#### IV. CONCLUSIONS

The primary purpose of this study was to determine if the City's relatively high earned income tax rate is causing City residents to relocate to suburban communities and also discouraging potential new residents from choosing to live in the City. The study results indicated fairly conclusively that the City's tax rates are causing City residents to relocate to suburban communities. The study surveyed 277 households that moved out of the City. Sixty-five percent of these respondents indicated that local taxes were involved in their decision to move and 21% indicated that taxes were a factor when they chose their new location. Only 15% of those who moved into the City indicated that taxes were a factor in the decision to leave their previous location.

The study did not provide an equally dramatic answer to the question regarding the impact of taxes on the decisions of households considering locating in the City. Relatively few of the respondents who moved to the region indicated that taxes were a factor in choosing their current location. However, only 20% indicated that they gave any consideration to locating in Pittsburgh. One fourth of this group mentioned taxes as the reason for rejecting a City location. Of the remaining respondents, 15% indicated that taxes were one of the reasons why they did not consider Pittsburgh.

Work-related and housing and neighborhood characteristics were also important in locational decisions. Although some respondents were attracted to suburban locations because of these factors, many respondents were also drawn to the City because of these factors. Tax-related issues only pushed people out of the City and did not draw anyone into the City.

In spite of the apparent importance of taxes, respondents tended to be poorly informed regarding taxes. Respondents were most likely to know their current earned income tax and those who left the City tended to also know the City's earned income tax rate. Other than the EIT, respondents did not have a good idea of the other taxes that they paid, although those who moved to the region were likely to know that they paid a property tax (PT). No one knew their total property tax millage and most respondents could not identify all the entities which received the revenues of either the EIT or PT or the activities supported by those revenues. Generally, those who moved to the City were the least knowledgeable of the groups regarding these issues.

Respondents were asked to evaluate several alternatives for generating revenue so that the EIT could be reduced. Not surprisingly, City residents favored an EIT for suburbanites who worked in the City, while the suburbanites favored a higher occupation tax on all who worked in the City.

There was also some support expressed for service reduction, particularly in the field of parks and recreation. There was strong support for stricter enforcement of the current tax laws.

The portrait which emerges from these findings is that the City becomes the location of choice only for those who are not concerned about taxes. These tend to be people who are still in the relatively early stages of their careers who have not yet chosen to marry and have children. Compared to the entire

group of respondents, this group of City dwellers tends to be made up of young, single, childless individuals who work in the City, rent rather than own their dwelling units, and who make relatively modest salaries.

The implications for the City are not rosy. First, the tax rates clearly are a concern to area residents. Second, based on a sample chosen from part-year residents in 1984, people leaving the City for the suburbs outnumber people moving into the City two to one.

The survey findings do not allow one to predict the impact of a decreased tax burden on the size of the City's population. It is clear that proximity to work is very influential in determining one's final location.

The survey's findings do indicate that the City could consider giving further study to the following issues:

- Reduce the earned income tax rate
- Encourage the Board of Education to analyze alternatives for reducing their portion of the earned income tax rate
- Increase efforts to insure compliance with existing tax laws
- Improve efforts to market the City and its neighborhoods particularly to people moving to the area from outside the region.

## APPENDIX A

Table A-1 Respondent Claims Knowledge of Property Tax Rates

Table A-2 Was Respondent Able to Correctly Identify Property Tax Rate

Table A-3 Respondent Claims Knowledge of Previous Property Tax Rates

Table A-4 Was Respondent Able to Corrently Identify Former Property Tax Rate

Table A-5 Calculation of Average Rankings of Alternative Policies

Table A-6 Support for the Reduction of Services

Table A-7 Number of Respondents Supporting Services Reductions by Tenure

Table A-8 Respondents with Children

Table A-9 Marital Status of Respondent

Table A-10 Household Size

Table A-11 Occupation of Respondent

Table A-12 Tenure

Table A-13 Job location of Respondent

Table A-14 Race of Respondent

Table A-15 Sex of Respondent

Table A-16 Education of Respondent

Table A-17 Household Income

Table A-18 Previous Location of Respondents

Table A.1

## Respondent Claims Knowledge of Property Tax Rates

<u>Respondent Knows Rate</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>			
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Yes	3	(2)	11	(4)	3	(3)
No	105	(78)	200	(72)	79	(79)
Innapp./DK/NA	27	(20)	66	(24)	18	(18)
Total	135		277		100	

Table A.2

## Was Respondent Able to Correctly Identify Property Tax Rate

<u>Respondent Knows Rate</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>			
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Yes	0		0	(0)		
No	2	(1)	4	(1)	2	(2)
Not Applicable	133	(98)	273	(99)	98	(98)
Total	135		277		100	

Table A.3

## Respondent Claims Knowledge of Previous Property Tax Rates

<u>Respondent Knows Rate</u>	<u>Phase I</u>				<u>Phase II<sup>1</sup></u>	
	<u>In</u>		<u>Out</u>		<u>N</u>	<u>%</u>
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>		
Yes	3	(2)	9	(3)	0	(0)
No	114	(84)	184	(66)	89	(89)
Inapp./NA	18	(13)	84	(30)	11	(11)
Total	135		277		100	

Table A.4

## Was Respondent Able to Correctly Identify Former Property Tax Rate

<u>Respondent Knows Rate</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>		<u>N</u>	<u>%</u>
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>		
Correct	0	(0)	0	(0)	0	(0)
Incorrect	0	(0)	5	(2)	0	(0)
Missing	135	(100)	272	(98)	100	(100)
Total	135		277		100	

<sup>1</sup> Phase II respondents were asked about Pittsburgh's tax rate.

Table A.5

## Calculation of Average Rankings of Alternative Policies

Rank	Increase		Increase		Earned Income Tax		Increase		Current	
	Property Tax		Occupation Tax		On Suburbanites		Sales Tax		System	
	<u>In</u>	<u>Out</u>	<u>In</u>	<u>Out</u>	<u>In</u>	<u>Out</u>	<u>In</u>	<u>Out</u>	<u>In</u>	<u>Out</u>
1	12	30	35	97	51	47	16	60	17	26
2	20	41	39	52	34	58	21	46	17	62
3	23	54	19	45	23	46	25	45	40	70
4	33	57	27	48	8	50	33	55	30	49
5	43	77	11	17	15	59	36	54	27	52
Number of Respondents	131	259	131	259	131	260	131	260	131	259
Total Ranking <sup>1</sup>	468	887	333	613	295	796	445	777	426	816
Average Rank	3.57	3.42	2.54	2.37	2.25	3.06	3.40	2.99	3.25	5.15

<sup>1</sup>Rank multiplied by the number of respondents and summed across respondents.

Table A.6

Support for the Reduction of Services

Reduce Services	Police			Fire			EMS			Parks and Recreation			Public Works			Housing			Economic Development									
	In N	%	Out N	In N	%	Out N	In N	%	Out N	In N	%	Out N	In N	%	Out N	In N	%	Out N	In N	%	Out N							
Yes	5	(4)	12	(4)	7	(5)	16	(6)	11	(8)	19	(7)	55	(42)	129	(48)	24	(18)	69	(26)	32	(26)	83	(31)	29	(22)	57	(22)
No	127	(96)	259	(96)	123	(95)	253	(94)	119	(92)	251	(93)	77	(58)	141	(52)	107	(82)	198	(74)	93	(74)	186	(69)	102	(78)	211	(77)
Total	132		271		130		269		130		270		132		270		131		267		125		269		131		268	
Missing	3		6		5		8		5		7		3		7		4		10		10		8		4		9	



Table A.7

## Number of Respondents Supporting Service Reductions by Tenure

	<u>Owner</u>		<u>In</u> <u>Renter</u>		<u>Owner</u>		<u>Out</u> <u>Renter</u>	
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Police	3	(9.1)	2	(2.0)	5	(4.6)	7	(4.3)
Fire	3	(9.4)	4	(4.1)	10	(9.2)	6	(3.8)
Emergency Medical Service	6	(18.2)	5	(5.2)	10	(9.2)	9	(5.6)
Parks and Recreation	17	(51.5)	38	(38.4)	59	(55.1)	70	(43.2)
Public Works	6	(18.2)	18	(18.4)	34	(31.8)	35	(22.0)
Housing	8	(25.0)	24	(25.8)	41	(37.6)	41	(25.8)
Economic Development	9	(27.3)	20	(20.4)	28	(25.9)	29	(18.2)

Table A.8

## Respondents with Children

<u>Number of Children</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>N</u>	<u>In</u> <u>%</u>	<u>N</u>	<u>Out</u> <u>%</u>	<u>N</u>	<u>%</u>
0	118	(88)	237	(86)	52	(52)
1 or More	17	(12)	40	(14)	48	(48)
Total	135		277		100	

<sup>1</sup>Phase II respondents were not asked this question.

Table A.9

## Marital Status of Respondent

<u>Marital Status</u>	<u>Phase I</u>				<u>Phase II</u>	
	In		Out			
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Single (Never Married)	84	(62)	146	(53)	19	(19)
Married	31	(23)	98	(35)	68	(68)
Divorced	17	(13)	25	(9)	9	(9)
Widowed	2	(2)	6	(2)	3	(3)
Separated	1	(1)	2	(1)	1	(1)
Total	135		277			

Table A.10

## Household Size

<u>Size</u>	<u>Phase I</u>				<u>Phase II</u>	
	In		Out			
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
1	63	(47)	113	(41)	23	(23)
2	45	(33)	105	(38)	29	(29)
3	17	(13)	32	(12)	17	(17)
4 or More	10	(7)	27	(10)	31	(31)
Total	135		277		100	

Table A.11  
Occupation of Respondent

<u>Occupation</u>	<u>Phase I</u>				<u>Phase II</u>	
	In		Out			
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
White Collar	99	(74)	220	(79)	86	(88)
Blue Collar	18	(13)	53	(19)	2	(2)
Student	16	(12)	2	(1)	2	(2)
Unemployed	1	(1)	2	(1)	6	(6)
Military	0	(0)	0	(0)	0	(0)
Total	134		277		98	
Missing	1		0		2	

Table A.12

Tenure

	<u>N</u>	<u>Phase I</u>		<u>N</u>	<u>%</u>	<u>Phase II</u>	
		In				<u>N</u>	<u>%</u>
		<u>N</u>	<u>%</u>				
Own	34		(25)	112	(41)	58	(58)
Rent	101		(25)	164	(59)	42	(42)
Total	135			276		100	
Missing	0			1		0	

Table A.13  
Job Location of Respondent

<u>Job Location</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>		<u>N</u>	<u>%</u>
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>		
City of Pittsburgh	97	(75)	156	(58)	26	(27)
Allegheny County (Outside of Pittsburgh)	25	(19)	85	(32)	52	(54)
Not in Allegheny County	5	(4)	20	(8)	11	(11)
Combination	0	(0)	(6)	(2)	2	(2)
Unemployed	2	(2)	1	(1)	6	(6)
Total	129		268		97	
Missing	6		9		3	

Table A.14  
Race of Respondent

<u>Race</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>		<u>N</u>	<u>%</u>
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>		
Black	10	(7)	12	(4)	3	(3)
White	111	(82)	256	(92)	88	(91)
Asian	4	(3)	1	(1)	2	(2)
American Indian	2	(2)	(0)	(0)	(3)	3
Other	8	(6)	8	(3)	1	(1)
Total	135		277		97	
Missing	0		0		3	

Table A.15

## Sex of Respondent

<u>Sex</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>			
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Male	80	(61)	152	(55)	64	(67)
Female	52	(39)	122	(44)	32	(33)
Total	132		275		96	
Missing	3		2		4	

Table A.16

## Education of Respondent

<u>Highest Level of Education Completed</u>	<u>Phase I</u>				<u>Phase II</u>	
	<u>In</u>		<u>Out</u>			
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Elementary/Junior High	1	(1)	2	(1)	1	(1)
High School/GED	14	(11)	46	(17)	6	(6)
Some College	20	(16)	46	(17)	13	(13)
College Graduate	45	(35)	96	(35)	43	(43)
Graduate School	45	(35)	64	(23)	36	(36)
Vo-Tech	4	(3)	19	(7)	1	(1)
Total	129		273		100	
Missing	6		4		0	

Table A.17  
Household Income

<u>Income</u> <u>\$</u>	<u>Phase I</u>						<u>Phase II</u>	
	<u>N</u>	<u>In</u> <u>%</u>	<u>%</u>	<u>N</u>	<u>Out</u> <u>%</u>	<u>%</u>	<u>N</u>	<u>%</u>
Less than \$5,000	6	(5)		2	(1)		1	(1)
\$5,001-\$10,000 4	10	(8)	21	7	(3)	9	0	(0)
\$10,001-\$15,000	10	(8)		14	(5)		3	(3)
\$15,000-\$30,000 Unspec.	0	(0)		5	(2)		1	(1)
\$15,001-\$18,000	13	(10)		19	(7)		2	(2)
\$18,001-\$21,000 25	9	(7)	38	21	(8)	46	5	(5)
\$21,001-\$25,000	12	(9)		29	(11)		5	(5)
\$25,001-\$30,000	16	(12)		47	(18)		11	(12)
\$30,000+ Unspec.	2	(2)		4	(2)		3	(3)
\$30,001-\$35,000	15	(12)		33	(12)		7	(7)
\$35,001-\$45,000 70	24	(18)	43	12	(16)	47	21	(22)
\$45,001-\$55,000	5	(4)		16	(6)		13	(14)
Over \$50,000	9	(7)		28	(11)		23	(24)
Total	131			267			95	
Missing	4			10			5	

Table A.18

## Previous Location of Respondents

Previous Location	Phase I - IV		Phase II	
	<u>N</u>	<u>%</u>	<u>N</u>	<u>%</u>
Allegheny County	55	(41)	0	(0)
Remainder of Pennsylvania	17	(13)	28	(28)
Out of State	55	(41)	61	(67)
Out of USA	6	(5)	5	(5)
Total	133		100	

## Geographical Definitions of Study Groups

Group I -- 15222, 15219, 15203, 15210, 15233, 15212, 15214, 15201, 15224  
15206, 15208, 15232, 15213, 15217, 15207, 15211

Group II -- 150xx, 151xx, 152xx (not in Group I), 153xx, 154xx, 155xx,  
156xx, 16046, 16059, 16056, 16055, 16229 (where "xx"  
indicates all 2 digit suffixes for that 3 digit prefix)

Group III -- 4 clusters (selected from relatively high SES municipalities  
in the region)

"North" -- Bradford Woods (ct. 4100)  
Hampton (ct. 4142)  
O'Hara (ct. 4211, 4212)

"West" -- Moon (ct. 4511.01, 4511.02)

"South" -- Greentree (ct. 4690)  
Upper St. Clair (ct. 4741.01)  
Mt. Lebanon (ct. 4741.02)  
Scott (ct. 4742.01)

"East" -- Edgewood (ct. 5162)  
Churchill (ct. 5190)  
Monroeville (ct. 5214)