



**To:** RCRC Board of Directors  
**From:** Paul A. Smith, Vice President Governmental Affairs  
Maggie Chui, Governmental Affairs Assistant  
**Date:** April 17, 2017  
**Re:** High-End Personal Income Tax Filers in RCRC Counties  
**Informational Item**

---

### **Summary**

This memo and attachments highlight high-end personal income tax filers in RCRC member counties.

### **Background**

The California Franchise Tax Board (FTB) collects and administers California's Personal Income Tax, a key source of revenue for the State. As such, the FTB can track individual income tax filings and locate and aggregate the filings by county.

### **Issue**

In February, the FTB released county-by-county data demonstrating the number of individuals who filed personal income tax (PIT) returns of more than \$1 million in 2014.

In 2014, RCRC member counties' estimated population yielded approximately 3.7 million, and a combined total of approximately 1.4 million tax filers. Of the approximate 1.4 million tax filers, 2,244 individuals filed PIT returns of \$1 million or more. In contrast, Marin County's estimated population was 260,514 and was home to 2,163 individuals filing PIT returns of \$1 million or more.

In 2014, California's population was estimated at 38.7 million, and had approximately 15.9 million tax filers. An estimated 61,075 individuals filed PIT returns of \$1 million or more. Los Angeles County was home to the highest number of individuals with PIT returns of \$1 million or more at 16,507 (with an estimated population of 10.1 million).

It should be noted that this analysis does not include data from residents living out-of-state, and others.

Of importance to RCRC member counties are the following observations:

- Thirteen counties – Alpine, Del Norte, Inyo, Lake, Lassen, Mariposa, Modoc, Mono, Plumas, Sierra, Siskiyou, Trinity, and Yuba Counties – did not have individuals that filed PIT returns of \$1 million or more in 2014;
- Twenty RCRC member counties had individuals that filed PIT returns of \$1 million or more for the tax years of 2012, 2013, and 2014;

COUNTY	2012	2013	2014
Amador	20	13	15
Butte	72	64	91
Calaveras	14	18	19
Colusa	19	19	35
El Dorado	202	183	215
Humboldt	36	43	41
Imperial	75	62	53
Madera	62	55	90
Mendocino	36	29	37
Merced	90	83	104
Napa	250	240	299
Nevada	78	57	79
Placer	389	321	446
San Benito	23	19	26
San Luis Obispo	275	208	245
Shasta	56	50	58
Sutter	23	29	37
Tehama	11	13	13
Tulare	154	125	153
Yolo	146	124	149

- Two RCRC member counties – Glenn and Tuolumne - had individuals that filed PIT returns of \$1 million or more in 2012 and 2014;
- Two RCRC member counties – Siskiyou and Yuba - had individuals that filed PIT returns of \$1 million or more in 2012, but not in 2013 and 2014;
- Amongst RCRC member counties, Placer County had the highest median income and the highest amount of individuals that filed PIT returns of \$1 million or more. Placer County ranked second in population (Tulare County population was estimated at 460,313 in 2014) amongst RCRC member counties in 2014; and,

COUNTY	PIT RETURNS OF \$1 MILLION OR MORE	MEDIAN INCOME	POPULATION	TOTAL FILERS
Placer	446	49,171	368,274	168,514
Marin	2,163	59,896	260,514	121,266
Los Angeles	16,507	32,317	10,123,688	4,188,276

- The top 10 California counties with individuals that filed PIT returns of \$1 million or more in 2014:

COUNTY	2014
Los Angeles	16,507
Santa Clara	7,922
Orange	5,971
San Francisco	4,954
San Mateo	4,879
San Diego	4,225
Alameda	2,735
Contra Costa	2,528
Marin	2,163
Ventura	1,123

**Staff Recommendation**

Information Only.

**Attachment**

- Individual Million-Dollar Earners Graphs