

Tax Structure

State Income Tax

Business Income Tax

Corporations	7.00% of net income
Trusts and Estates	5.00% of net income
Flat Corporate Income Tax Rate	

Personal Property Replacement Tax

➤ Corporations (Other than S Corporations)	2.50% of net income
➤ Partnerships, Trusts, and S Corporations	1.50% of net income

Individual Income Tax

Flat Individual Income Tax Rate	5.00% of net income
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Sales Tax

State Rate	6.25%
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County Public Safety Rate	1.00%
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Additional Local Sales Tax Rates (in addition to rates listed above)

➤ Aurora (Kendall portion)	1.25%
➤ Joliet (Kendall portion)	1.75%
➤ Oswego	1.25%
➤ Plainfield (Kendall portion)	1.50%
➤ Yorkville	
Marketplace Business District	1.50%
Downtown Business District	1.00%
Countryside Business District	1.00%
Outside Districts	1.00%

Property Tax

County Tax Rate	0.8085%
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Municipal Tax Rates

City of Aurora (Kendall portion)	2.2617%	City of Joliet (Kendall portion)	1.5633%
Village of Lisbon	0.2956%	Village of Millbrook	N/A
Village of Millington (Kendall portion)	0.1746%	Village of Minooka (Kendall portion)	0.7222%
Village of Montgomery (Kendall portion)	0.5937%	Village of Newark	0.1716%
Village of Oswego	0.1634%	Village of Plainfield (Kendall portion)	0.4669%
City of Plano	1.4239%	City of Plattville	N/A
City of Sandwich (Kendall portion)	1.1119%	United City of Yorkville	0.7581%