

April 2017

## State and Local Tax Contributions of Undocumented Californians

### *County-by-County Data*

Public debates in California over immigrants, specifically around undocumented immigrants, often suffer from insufficient and inaccurate information about the contributions of undocumented immigrants, particularly their tax contributions at the local and state level. The fact of the matter is undocumented immigrants living in the California pay millions of dollars each year in local taxes to the counties where they live (estimated to be more than **\$1.5 billion**) and collectively an estimated **\$3 billion** combined in state and local taxes. A little more than half of the total state and local taxes undocumented immigrants in California pay flow to local governments.

The following tables provide county-by-county estimates on the current state and local level tax contributions of California's 2.7 million undocumented immigrants and the increase in contributions if all these taxpayers were granted legal status as part of comprehensive reform. As California policymakers at the state and local level debate their approach to immigration policy, this data will provide much needed context on the tax contributions of undocumented immigrants living and working in California.

# Table 1: Local Taxes Paid by California's Undocumented Immigrants by County

Current vs. Full Legal Status for All California Undocumented Immigrants

County	Est. # Undocumented Immigrants	Property Taxes			Local Sales Taxes			TOTAL LOCAL TAXES			County
		Current	If Granted Full Legal Status	Tax Change	Current	If Granted Full Legal Status	Tax Change	Current	If Granted Full Legal Status	Tax Change	
Alameda County	101,100	\$39,674,500	\$43,642,000	+\$3,967,500	\$30,162,200	\$33,178,400	+\$3,016,200	\$69,836,700	\$76,820,400	+\$6,983,700	Alameda County
Butte County	1,800	\$751,900	\$827,100	+\$75,200	\$320,500	\$352,600	+\$32,100	\$1,072,400	\$1,179,700	+\$107,300	Butte County
Contra Costa County	65,000	\$24,472,900	\$26,920,200	+\$2,447,300	\$14,466,600	\$15,913,300	+\$1,446,700	\$38,939,500	\$42,833,500	+\$3,894,000	Contra Costa County
El Dorado County	2,300	\$837,600	\$921,400	+\$83,800	\$365,700	\$402,200	+\$36,500	\$1,203,300	\$1,323,600	+\$120,300	El Dorado County
Fresno County	59,000	\$19,308,000	\$21,238,800	+\$1,930,800	\$10,171,000	\$11,188,100	+\$1,017,100	\$29,479,000	\$32,426,900	+\$2,947,900	Fresno County
Humboldt County	1,800	\$650,800	\$715,800	+\$65,000	\$357,400	\$393,100	+\$35,700	\$1,008,200	\$1,108,900	+\$100,700	Humboldt County
Imperial County	13,200	\$4,714,600	\$5,186,100	+\$471,500	\$2,299,400	\$2,529,300	+\$229,900	\$7,014,000	\$7,715,400	+\$701,400	Imperial County
Kern County	61,500	\$22,146,100	\$24,360,700	+\$2,214,600	\$10,701,800	\$11,772,000	+\$1,070,200	\$32,847,900	\$36,132,700	+\$3,284,800	Kern County
Kings County	11,000	\$4,043,100	\$4,447,400	+\$404,300	\$1,308,300	\$1,439,100	+\$130,800	\$5,351,400	\$5,886,500	+\$535,100	Kings County
Los Angeles County	917,000	\$330,158,700	\$363,174,600	+\$33,015,900	\$213,832,200	\$235,215,400	+\$21,383,200	\$543,990,900	\$598,390,000	+\$54,399,100	Los Angeles County
Madera County	9,500	\$3,491,100	\$3,840,200	+\$349,100	\$1,487,100	\$1,635,800	+\$148,700	\$4,978,200	\$5,476,000	+\$497,800	Madera County
Marin County	8,100	\$3,081,500	\$3,389,700	+\$308,200	\$1,950,500	\$2,145,600	+\$195,100	\$5,032,000	\$5,535,300	+\$503,300	Marin County
Merced County	17,200	\$6,184,100	\$6,802,500	+\$618,400	\$2,421,800	\$2,664,000	+\$242,200	\$8,605,900	\$9,466,500	+\$860,600	Merced County
Monterey County	60,600	\$22,859,600	\$25,145,600	+\$2,286,000	\$10,376,900	\$11,414,600	+\$1,037,700	\$33,236,500	\$36,560,200	+\$3,323,700	Monterey County
Napa County	9,800	\$3,733,500	\$4,106,800	+\$373,300	\$1,623,500	\$1,785,900	+\$162,400	\$5,357,000	\$5,892,700	+\$535,700	Napa County
Orange County	259,000	\$93,923,500	\$103,315,800	+\$9,392,300	\$51,272,300	\$56,399,500	+\$5,127,200	\$145,195,800	\$159,715,300	+\$14,519,500	Orange County
Placer County	11,600	\$4,599,100	\$5,059,000	+\$459,900	\$1,514,400	\$1,665,900	+\$151,500	\$6,113,500	\$6,724,900	+\$611,400	Placer County
Riverside County	133,000	\$47,421,000	\$52,163,100	+\$4,742,100	\$27,433,600	\$30,176,900	+\$2,743,300	\$74,854,600	\$82,340,000	+\$7,485,400	Riverside County
Sacramento County	55,100	\$19,695,300	\$21,664,800	+\$1,969,500	\$9,917,300	\$10,909,000	+\$991,700	\$29,612,600	\$32,573,800	+\$2,961,200	Sacramento County
San Bernardino County	111,900	\$40,236,600	\$44,260,300	+\$4,023,700	\$18,092,400	\$19,901,700	+\$1,809,300	\$58,329,000	\$64,162,000	+\$5,833,000	San Bernardino County
San Diego County	199,200	\$73,071,700	\$80,378,900	+\$7,307,200	\$36,741,300	\$40,415,500	+\$3,674,200	\$109,813,000	\$120,794,400	+\$10,981,400	San Diego County
San Francisco County	36,500	\$14,525,500	\$15,978,000	+\$1,452,500	\$8,359,800	\$9,195,700	+\$835,900	\$22,885,300	\$25,173,700	+\$2,288,400	San Francisco County
San Joaquin County	47,000	\$16,751,200	\$18,426,300	+\$1,675,100	\$9,457,600	\$10,403,400	+\$945,800	\$26,208,800	\$28,829,700	+\$2,620,900	San Joaquin County
San Luis Obispo County	8,600	\$2,802,700	\$3,083,000	+\$280,300	\$1,202,900	\$1,323,200	+\$120,300	\$4,005,600	\$4,406,200	+\$400,600	San Luis Obispo County
San Mateo County	50,100	\$20,163,600	\$22,180,000	+\$2,016,400	\$13,159,700	\$14,475,700	+\$1,316,000	\$33,323,300	\$36,655,700	+\$3,332,400	San Mateo County
Santa Barbara County	39,400	\$14,428,100	\$15,870,900	+\$1,442,800	\$6,652,500	\$7,317,700	+\$665,200	\$21,080,600	\$23,188,600	+\$2,108,000	Santa Barbara County
Santa Clara County	151,000	\$62,165,900	\$68,382,500	+\$6,216,600	\$38,481,800	\$42,329,900	+\$3,848,100	\$100,647,700	\$110,712,400	+\$10,064,700	Santa Clara County
Santa Cruz County	17,900	\$7,027,000	\$7,729,700	+\$702,700	\$3,878,400	\$4,266,200	+\$387,800	\$10,905,400	\$11,995,900	+\$1,090,500	Santa Cruz County
Shasta County	1,400	\$545,000	\$599,500	+\$54,500	\$224,800	\$247,300	+\$22,500	\$769,800	\$846,800	+\$77,000	Shasta County
Solano County	19,300	\$6,970,300	\$7,667,300	+\$697,000	\$3,638,900	\$4,002,700	+\$363,800	\$10,609,200	\$11,670,000	+\$1,060,800	Solano County
Sonoma County	26,100	\$10,574,700	\$11,632,200	+\$1,057,500	\$5,825,900	\$6,408,500	+\$582,600	\$16,400,600	\$18,040,700	+\$1,640,100	Sonoma County
Stanislaus County	32,200	\$11,101,500	\$12,211,600	+\$1,110,100	\$4,714,800	\$5,186,300	+\$471,500	\$15,816,300	\$17,397,900	+\$1,581,600	Stanislaus County
Tulare County	35,800	\$11,367,500	\$12,504,300	+\$1,136,800	\$5,378,100	\$5,915,900	+\$537,800	\$16,745,600	\$18,420,200	+\$1,674,600	Tulare County
Ventura County	59,100	\$20,791,000	\$22,870,100	+\$2,079,100	\$8,513,300	\$9,364,600	+\$851,300	\$29,304,300	\$32,234,700	+\$2,930,400	Ventura County
Yolo County	10,900	\$3,764,800	\$4,141,300	+\$376,500	\$1,826,600	\$2,009,200	+\$182,600	\$5,591,400	\$6,150,500	+\$559,100	Yolo County
Other/Balance	23,000	\$8,560,000	\$9,416,000	+\$856,000	\$4,269,100	\$4,696,100	+\$427,000	\$12,829,100	\$14,112,100	+\$1,283,000	Other/Balance
<b>CA TOTAL</b>	<b>2,667,000</b>	<b>\$976,594,000</b>	<b>\$1,074,253,500</b>	<b>\$97,659,500</b>	<b>\$562,400,400</b>	<b>\$618,640,300</b>	<b>\$56,239,900</b>	<b>\$1,538,994,400</b>	<b>\$1,692,893,800</b>	<b>\$153,899,400</b>	<b>CA TOTAL</b>

**Table 2: State Taxes Paid by California's Undocumented Immigrants by County**

*Current vs. Full Legal Status for All California Undocumented Immigrants*

County	Est. # Undocumented Immigrants	Personal Income Tax			State Sales & Excise Tax			TOTAL STATE TAXES			County
		Current	If Granted Full Legal Status	Tax Change	Current	If Granted Full Legal Status	Tax Change	Current	If Granted Full Legal Status	Tax Change	
Alameda County	101,100	\$7,181,500	\$14,921,800	+\$7,740,300	\$48,259,500	\$53,085,500	+\$4,826,000	<b>\$55,441,000</b>	\$68,007,300	+\$12,566,300	Alameda County
Butte County	1,800	\$118,700	\$237,400	+\$118,700	\$1,098,900	\$1,208,800	+\$109,900	<b>\$1,217,600</b>	\$1,446,200	+\$228,600	Butte County
Contra Costa County	65,000	\$3,835,000	\$7,650,200	+\$3,815,200	\$31,563,500	\$34,719,900	+\$3,156,400	<b>\$35,398,500</b>	\$42,370,100	+\$6,971,600	Contra Costa County
El Dorado County	2,300	\$143,600	\$293,500	+\$149,900	\$1,253,700	\$1,379,100	+\$125,400	<b>\$1,397,300</b>	\$1,672,600	+\$275,300	El Dorado County
Fresno County	59,000	\$2,622,900	\$4,966,500	+\$2,343,600	\$24,410,300	\$26,851,300	+\$2,441,000	<b>\$27,033,200</b>	\$31,817,800	+\$4,784,600	Fresno County
Humboldt County	1,800	\$99,800	\$197,800	+\$98,000	\$857,700	\$943,500	+\$85,800	<b>\$957,500</b>	\$1,141,300	+\$183,800	Humboldt County
Imperial County	13,200	\$632,800	\$1,194,700	+\$561,900	\$6,131,700	\$6,744,900	+\$613,200	<b>\$6,764,500</b>	\$7,939,600	+\$1,175,100	Imperial County
Kern County	61,500	\$2,876,200	\$5,362,000	+\$2,485,800	\$28,538,200	\$31,392,100	+\$2,853,900	<b>\$31,414,400</b>	\$36,754,100	+\$5,339,700	Kern County
Kings County	11,000	\$631,600	\$1,257,800	+\$626,200	\$6,279,700	\$6,907,700	+\$628,000	<b>\$6,911,300</b>	\$8,165,500	+\$1,254,200	Kings County
Los Angeles County	917,000	\$48,873,300	\$95,597,800	+\$46,724,500	\$394,767,100	\$434,243,900	+\$39,476,800	<b>\$443,640,400</b>	\$529,841,700	+\$86,201,300	Los Angeles County
Madera County	9,500	\$552,400	\$1,105,100	+\$552,700	\$5,098,600	\$5,608,500	+\$509,900	<b>\$5,651,000</b>	\$6,713,600	+\$1,062,600	Madera County
Marin County	8,100	\$588,200	\$1,237,800	+\$649,600	\$4,255,700	\$4,681,300	+\$425,600	<b>\$4,843,900</b>	\$5,919,100	+\$1,075,200	Marin County
Merced County	17,200	\$745,100	\$1,345,200	+\$600,100	\$8,303,500	\$9,133,800	+\$830,300	<b>\$9,048,600</b>	\$10,479,000	+\$1,430,400	Merced County
Monterey County	60,600	\$3,211,000	\$6,173,000	+\$2,962,000	\$31,130,600	\$34,243,700	+\$3,113,100	<b>\$34,341,600</b>	\$40,416,700	+\$6,075,100	Monterey County
Napa County	9,800	\$627,300	\$1,277,600	+\$650,300	\$5,566,400	\$6,123,100	+\$556,700	<b>\$6,193,700</b>	\$7,400,700	+\$1,207,000	Napa County
Orange County	259,000	\$14,212,600	\$28,000,300	+\$13,787,700	\$123,053,500	\$135,358,800	+\$12,305,300	<b>\$137,266,100</b>	\$163,359,100	+\$26,093,000	Orange County
Placer County	11,600	\$753,100	\$1,522,900	+\$769,800	\$7,269,200	\$7,996,100	+\$726,900	<b>\$8,022,300</b>	\$9,519,000	+\$1,496,700	Placer County
Riverside County	133,000	\$7,002,300	\$13,678,800	+\$6,676,500	\$59,855,100	\$65,840,600	+\$5,985,500	<b>\$66,857,400</b>	\$79,519,400	+\$12,662,000	Riverside County
Sacramento County	55,100	\$2,930,300	\$5,741,500	+\$2,811,200	\$26,446,100	\$29,090,700	+\$2,644,600	<b>\$29,376,400</b>	\$34,832,200	+\$5,455,800	Sacramento County
San Bernardino County	111,900	\$5,518,500	\$10,498,100	+\$4,979,600	\$54,277,300	\$59,705,000	+\$5,427,700	<b>\$59,795,800</b>	\$70,203,100	+\$10,407,300	San Bernardino County
San Diego County	199,200	\$10,809,900	\$21,145,400	+\$10,335,500	\$97,976,900	\$107,774,600	+\$9,797,700	<b>\$108,786,800</b>	\$128,920,000	+\$20,133,200	San Diego County
San Francisco County	36,500	\$2,549,600	\$5,258,000	+\$2,708,400	\$20,063,400	\$22,069,700	+\$2,006,300	<b>\$22,613,000</b>	\$27,327,700	+\$4,714,700	San Francisco County
San Joaquin County	47,000	\$2,277,600	\$4,323,400	+\$2,045,800	\$20,634,800	\$22,698,300	+\$2,063,500	<b>\$22,912,400</b>	\$27,021,700	+\$4,109,300	San Joaquin County
San Luis Obispo County	8,600	\$456,400	\$919,700	+\$463,300	\$4,124,100	\$4,536,600	+\$412,500	<b>\$4,580,500</b>	\$5,456,300	+\$875,800	San Luis Obispo County
San Mateo County	50,100	\$3,545,700	\$7,315,500	+\$3,769,800	\$26,319,500	\$28,951,400	+\$2,631,900	<b>\$29,865,200</b>	\$36,266,900	+\$6,401,700	San Mateo County
Santa Barbara County	39,400	\$2,140,200	\$4,188,800	+\$2,048,600	\$19,957,400	\$21,953,100	+\$1,995,700	<b>\$22,097,600</b>	\$26,141,900	+\$4,044,300	Santa Barbara County
Santa Clara County	151,000	\$11,111,500	\$23,025,900	+\$11,914,400	\$83,960,200	\$92,356,200	+\$8,396,000	<b>\$95,071,700</b>	\$115,382,100	+\$20,310,400	Santa Clara County
Santa Cruz County	17,900	\$1,090,000	\$2,169,000	+\$1,079,000	\$9,308,200	\$10,239,000	+\$930,800	<b>\$10,398,200</b>	\$12,408,000	+\$2,009,800	Santa Cruz County
Shasta County	1,400	\$77,600	\$150,100	+\$72,500	\$770,800	\$847,900	+\$77,100	<b>\$848,400</b>	\$998,000	+\$149,600	Shasta County
Solano County	19,300	\$1,028,600	\$2,009,300	+\$980,700	\$9,192,900	\$10,112,200	+\$919,300	<b>\$10,221,500</b>	\$12,121,500	+\$1,900,000	Solano County
Sonoma County	26,100	\$1,633,300	\$3,244,700	+\$1,611,400	\$13,982,200	\$15,380,400	+\$1,398,200	<b>\$15,615,500</b>	\$18,625,100	+\$3,009,600	Sonoma County
Stanislaus County	32,200	\$1,482,300	\$2,790,600	+\$1,308,300	\$15,087,500	\$16,596,200	+\$1,508,700	<b>\$16,569,800</b>	\$19,386,800	+\$2,817,000	Stanislaus County
Tulare County	35,800	\$1,386,200	\$2,509,100	+\$1,122,900	\$14,341,500	\$15,775,600	+\$1,434,100	<b>\$15,727,700</b>	\$18,284,700	+\$2,557,000	Tulare County
Ventura County	59,100	\$2,912,700	\$5,591,900	+\$2,679,200	\$29,188,500	\$32,107,300	+\$2,918,800	<b>\$32,101,200</b>	\$37,699,200	+\$5,598,000	Ventura County
Yolo County	10,900	\$649,000	\$1,330,200	+\$681,200	\$5,479,700	\$6,027,700	+\$548,000	<b>\$6,128,700</b>	\$7,357,900	+\$1,229,200	Yolo County
Other/Balance	23,000	\$1,228,000	\$2,379,600	+\$1,151,600	\$11,384,400	\$12,522,800	+\$1,138,400	<b>\$12,612,400</b>	\$14,902,400	+\$2,290,000	Other/Balance
<b>CA TOTAL</b>	<b>2,667,000</b>	<b>\$147,534,800</b>	<b>\$290,611,000</b>	<b>+\$143,076,200</b>	<b>\$1,250,188,300</b>	<b>\$1,375,207,300</b>	<b>\$125,019,000</b>	<b>\$1,397,723,100</b>	<b>\$1,665,818,300</b>	<b>\$268,095,200</b>	<b>CA TOTAL</b>



## Table 3: Total State and Local Taxes Paid by California's Undocumented Immigrants by County

Current vs. Full Legal Status for All California Undocumented Immigrants

County	Est. # Undocumented Immigrants	Current	Current Effective Tax Rate	If Granted Full Legal Status	New Effective Tax Rate	Tax Change
Alameda County	101,100	\$125,277,800	7.6%	\$144,827,800	8.8%	+\$19,550,000
Butte County	1,800	\$2,290,000	7.9%	\$2,625,900	9.0%	+\$335,900
Contra Costa County	65,000	\$74,338,000	7.9%	\$85,203,500	9.0%	+\$10,865,500
El Dorado County	2,300	\$2,600,600	7.7%	\$2,996,200	8.9%	+\$395,600
Fresno County	59,000	\$56,512,200	8.1%	\$64,244,700	9.3%	+\$7,732,500
Humboldt County	1,800	\$1,965,700	7.9%	\$2,250,200	9.1%	+\$284,500
Imperial County	13,200	\$13,778,500	8.2%	\$15,654,900	9.3%	+\$1,876,400
Kern County	61,500	\$64,262,400	8.2%	\$72,886,800	9.3%	+\$8,624,400
Kings County	11,000	\$12,262,700	7.9%	\$14,052,000	9.0%	+\$1,789,300
Los Angeles County	917,000	\$987,631,400	8.0%	\$1,128,231,700	9.1%	+\$140,600,300
Madera County	9,500	\$10,629,300	7.9%	\$12,189,600	9.0%	+\$1,560,300
Marin County	8,100	\$9,875,900	7.5%	\$11,454,400	8.7%	+\$1,578,500
Merced County	17,200	\$17,654,600	8.4%	\$19,945,600	9.4%	+\$2,291,000
Monterey County	60,600	\$67,578,000	8.1%	\$76,976,700	9.2%	+\$9,398,700
Napa County	9,800	\$11,550,700	7.8%	\$13,293,400	8.9%	+\$1,742,700
Orange County	259,000	\$282,461,800	8.0%	\$323,074,400	9.1%	+\$40,612,600
Placer County	11,600	\$14,135,800	7.8%	\$16,243,900	9.0%	+\$2,108,100
Riverside County	133,000	\$141,712,000	8.0%	\$161,859,500	9.1%	+\$20,147,500
Sacramento County	55,100	\$58,989,000	8.0%	\$67,406,100	9.1%	+\$8,417,100
San Bernardino County	111,900	\$118,124,800	8.1%	\$134,365,000	9.2%	+\$16,240,200
San Diego County	199,200	\$218,599,800	8.0%	\$249,714,300	9.1%	+\$31,114,500
San Francisco County	36,500	\$45,498,300	7.7%	\$52,501,500	8.9%	+\$7,003,200
San Joaquin County	47,000	\$49,121,200	8.1%	\$55,851,400	9.3%	+\$6,730,200
San Luis Obispo County	8,600	\$8,586,100	7.8%	\$9,862,400	9.0%	+\$1,276,300
San Mateo County	50,100	\$63,188,500	7.7%	\$72,922,600	8.9%	+\$9,734,100
Santa Barbara County	39,400	\$43,178,200	8.0%	\$49,330,500	9.1%	+\$6,152,300
Santa Clara County	151,000	\$195,719,400	7.6%	\$226,094,600	8.8%	+\$30,375,200
Santa Cruz County	17,900	\$21,303,500	7.9%	\$24,403,900	9.1%	+\$3,100,400
Shasta County	1,400	\$1,618,300	8.1%	\$1,844,900	9.2%	+\$226,600
Solano County	19,300	\$20,830,700	8.0%	\$23,791,600	9.1%	+\$2,960,900
Sonoma County	26,100	\$32,016,100	7.9%	\$36,665,800	9.1%	+\$4,649,700
Stanislaus County	32,200	\$32,386,100	8.2%	\$36,784,700	9.3%	+\$4,398,600
Tulare County	35,800	\$32,473,300	8.3%	\$36,704,900	9.4%	+\$4,231,600
Ventura County	59,100	\$61,405,500	8.1%	\$69,934,000	9.2%	+\$8,528,500
Yolo County	10,900	\$11,720,100	7.7%	\$13,508,500	8.9%	+\$1,788,400
Other/Balance	23,000	\$25,441,600	8.0%	\$29,014,500	9.2%	+\$3,572,900
<b>CA TOTAL</b>	<b>2,667,000</b>	<b>\$2,936,717,900</b>	<b>8.0%</b>	<b>\$3,358,712,400</b>	<b>9%</b>	<b>+\$421,994,500</b>

## **Methodology**

### *Population and Income*

The estimates of the undocumented population in California and their incomes were calculated by the Indiana University Kelley School of Business Research Center. The population data is comparable to that produced over the past decade by the Office of Immigration Statistics (OIS) of Department of Homeland Security (DHS). The strengths of these estimates are that: a) the estimation procedure yields estimates on a yearly basis, and thus can track the inflow of unauthorized immigration to the U.S. and to every geographic region; b) the data and methods used produce estimates with smaller ranges of sampling error, especially for states with small unauthorized populations, and are thus more nationally representative.

To derive these estimates for California, a series of statistical procedures were developed based on the micro-data, Integrated Public Use Microdata Sample (IPUMS-USA), collected by the U.S. Census Bureau's American Community Survey (ACS). The ACS is an annual statistical survey covering approximately one percent of the total U.S. population. The survey provides detailed social and economic data for all states, as well as all cities, counties, metropolitan areas, and population groups of 100,000 people or more.

The methodology – so-called “residual method” – for identifying unauthorized immigrants involves three main steps: 1) assuming everyone in the data is unauthorized and applying a series of “logical edits” to identify and separate out as many legal residents as possible from the ACS data for non-citizens who arrived after 1981; 2) deriving separate population controls, for 145 countries or areas, for the unauthorized residents surveyed in ACS; and 3) using those population controls to randomly select records from step one (the remaining unauthorized pool) to be classified as unauthorized residents. A final set of adjustments was made to account for an undercount in ACS. The term “logical edit” refers to “the process of determining probable legal status by examining survey data.” For example, respondents were assigned to the authorized resident category if they arrived before 1982, worked in occupations that generally require authorized status, received public benefits, were immediate relatives of US citizens and were veterans or currently in armed force etc.

The Center has provided data on the income of undocumented Californians in five discrete income groups based on the 2013 federal poverty level. ITEP used the midpoint of the income ranges in each group as an

estimate of average income within each group and multiplied by the number of families/taxpaying units in each group to calculate aggregate income in these groups.

It is estimated that California close to 2.7 million unauthorized residents in 2013, of which 68% are Mexicans. The top five most popular destinations for unauthorized immigrants are Los Angeles, Orange, San Diego, Santa Clara and Fresno counties, and they account for over 60% of total unauthorized population in California.

## *Tax Contributions*

ITEP first started with estimating total state and local taxes paid by the undocumented immigrants residing in each of the counties in the study. The methodology was identical the approach used in ITEP's, [\*Undocumented Immigrants' State and Local Tax Contributions\*](#) (see page 4 for methodology section), but rather than breaking down by state we broke the state of California down county by county.

ITEP then broke the revenue estimates down into state and local sources. The state figure includes all of the personal income tax revenue and the majority of the sales tax revenue. The statewide sales tax rate is 6%, however the state collects an additional 1.25% for localities and most local jurisdictions have additional local-level sales taxes. The local figure includes property taxes and a smaller share of sales tax revenue. To find the sales tax revenue estimate for each county, ITEP calculated the state share of the total average rate paid in each county. For example, if the average rate in a county was 8.25%, ITEP applied 73% ( $6/8.25$ ) of the sales tax collected goes the state while 27% was applied to the county.

ITEP's 2017 state- by- state report, [\*Undocumented Immigrants' State and Local Tax Contributions\*](#), estimated the total state and local tax contributions of undocumented immigrants in California to be just under \$3.2 billion. The estimate in this study is lower, \$2.9 billion, primarily because the estimated population size is lower than assumed in the broader ITEP report.

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