

STATE OF ILLINOIS INCOME TAXES

Corporate Income Tax Rate	7% of Net Income
Personal Property Replacement Tax	
Corporations (other than S Corps)	2.5%
Partnerships, Trusts, S Corps	1.5%
Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat
Corporate Income Tax Rate Apportionment (Sales-Property-Payroll)	100 0-0
Personal Income Tax Rate	4.95%
Personal Income Tax Rate Structure	Flat

SALES, USE, AND GROSS RECEIPTS TAXES

SALES TAX RATE

General Sales Tax Rate (Statewide)	6.25%
Additional Local Sales Taxes Authorized	Yes
Rate on Electricity	Lesser of 5% of Gross Charges or \$.0032/kwh/Customer
Rate on Natural Gas	Lesser of 5% of Gross Charges or \$.024/Therm

SALES TAX EXEMPTIONS

Manufacturing Machinery	N/A
Custom Software	N/A

PROPERTY TAXES

Effective Tax Rate for Representative Urban Industrial Property	2.22%
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PROPERTY TAX EXEMPTIONS

Personal	N/A
Machinery	N/A
Inventory	N/A

PAYROLL TAXES

UNEMPLOYMENT INSURANCE

Taxable Base	\$13,590
New Employer UI Rate	3.95%
Minimum UI Rate	0.850%
Maximum UI Rate	8.650%

MOTOR FUELS TAXES

Gasoline (cents/gallon)	\$0.650/gallon
Diesel (cents/gallon)	\$0.741/gallon
Liquid Petroleum Gas (cents/gallon)	\$0.709/gallon

The Choose DuPage Economic Development Alliance is the collective voice of the DuPage County business community. Together, we work to establish DuPage as a premier global business location, while collaborating with communities and organizations across the region to promote greater Chicagoland.



CHOOSE DUPAGE

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**PRO-PEOPLE.
PRO-BUSINESS.**

THAT'S DUPAGE COUNTY.



OUR ECONOMY IS DIVERSE.

DuPage County and the greater Chicagoland region are home to a diverse range of industries, from technology and manufacturing to transportation, logistics, healthcare, and more. Our diversity makes our economy resilient, efficient, and ready for the future.

- | Over 645,000 jobs
- | 96,000 businesses
- | 1,000 foreign-owned firms

OUR CHICAGOLAND LOCATION IS STRATEGIC.

Located just 15 miles west of Chicago, DuPage County is at the center of American transportation. With access to O'Hare and Midway International Airports, as well as a major inland port and rail center, DuPage is a strategic choice for a wide range of industries.

- | Access to 2 major international airports: O'Hare and Midway
- | Seamless international and domestic corporate air travel from DuPage Airport
- | Our region is home to the nation's largest rail gateway
- | Access to major markets in the U.S. through 7 converging interstates
- | Our region is home to the nation's largest rail gateway and North America's largest inland port

OUR WORKFORCE IS HIGHLY EDUCATED.

With nearly 1 million DuPage County residents, and many more in greater Chicagoland, DuPage businesses have access to a deep, diverse talent pool. Our local workforce has the highest educational attainment in Illinois, giving them the skills and knowledge to support any industry.

- | 53% of residents have a bachelor's degree or higher
- | 93% of residents have a high-school degree or higher

Includes residents ages 25 and older.

OUR COMMUNITY IS BUILT FOR BUSINESS.

Within DuPage County and across our region, businesses and communities work collaboratively to make pro-business, pro-people decisions. In DuPage, we have maintained low commercial and property taxes while investing in public health and services, creating an environment that's friendly to businesses and residents alike.

