

# **Bond Case Briefs**

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## **Cities Consider Taxing Commuters to Drive Up Revenue.**

Taxes on commuters (and reverse commuters) represent a largely untapped source of revenue that cities may begin to target more aggressively — particularly if they're struggling. View data showing the cities with the most outside workers and reverse commuters.

Buried deep in Detroit Emergency Manager Kevyn Orr's restructuring plan released last month was a single line that caught the attention of one group of taxpayers. For the first time, the city publicly stated it was weighing an ordinance requiring employers to withhold city income taxes for reverse commuters.

The vast majority of U.S. cities don't impose a local income tax, but Detroit and some that do struggle to collect all that they're owed from reverse commuters, people who work outside the city where they live. More commonly, central cities seek ways to tax nonresidents working downtown — known as commuter taxes — as property tax bases dwindle. Taken together, these two groups of taxpayers represent a largely untapped source of potential revenue that cities may begin to target more aggressively, particularly if they're struggling.

While New York City's commuter tax expired more than a decade ago, political arguments for its revival continue to persist, as recently as last year's mayoral election. Last week, officials in Johnstown, Pa., which participates in a state program for distressed cities, told a panel of judges that they either needed to implement a commuter tax or scale back services. In Indiana, state legislators are mulling their own commuter tax for counties.

Governing compiled data published for the Census Bureau's American Community Survey to compute localities' estimated nonresident workers. Across all cities with at least 50,000 workers, nonresidents accounted for slightly more than half — 52 percent — of the total workforce.

This share is far higher in some areas than others. Nonresidents account for more than three-quarters of the workforce in Irvine, Calif. (79 percent), Orlando, Fla. (77 percent), Salt Lake City (75 percent) and Miami (75 percent).

In some jurisdictions that aren't as large, residents make up an even smaller fraction of the employment base. Nearly 96 percent of those working in Tysons Corner, Va., live outside the unincorporated area near Washington, D.C. — higher than any other city or Census-designated place with at least 50,000 workers.

Calls for commuter taxes are most common in declining central cities surrounded by wealthier enclaves.

Only select jurisdictions in 17 states impose local income taxes, according to the Tax Foundation. Often, these localities tax residents and nonresidents at different rates, as is the case in Detroit.

Detroit's problem stems from the fact that many of its reverse commuters fail to pay local taxes.

Employers in Michigan aren't required to withhold local income taxes if they're not levied by the jurisdiction their employees work in. Twenty-two cities in the state levy local income taxes. Detroit's tax rate is the highest, set at 2.4 percent for residents and 1.4 percent for nonresidents for 2013.

About half of working Detroit residents are employed outside city limits, and many of them aren't paying local income taxes. A study published by consulting firm McKinsey & Co. estimated that Detroit residents commuting to jobs outside the city failed to pay more than \$140 million in local income taxes owed in 2009.

Brad Williams, the Detroit Regional Chamber's vice president for government relations, said most of the area's larger employers with automated payroll systems already collect local income taxes.

Some worry that commuter taxes or taxes on reverse commuters could drive businesses out of cities. The local chamber's Williams, though, said there's no evidence that Detroit's local income tax on nonresidents — higher than all other Michigan localities — led employers to look elsewhere. The chamber's larger concern, he said, is ensuring that any collection of local taxes isn't overly-burdensome for employers.

"I think there's a proper way to do it, but we just haven't seen the details yet," Williams said.

Another option is for the state to help administer the local tax. Michigan Gov. Rick Snyder said in December that the state was studying the possibility of adding a Detroit tax schedule to state income tax forms. That's how the local tax is already administered in Maryland, for example.

Kim Rueben, a senior fellow at the Urban Institute, said efforts to tax commuters gain more traction in central hubs with a local income tax that lack the population base to provide services for businesses and their workers.

Of course, it's far easier politically to approve tax hikes on nonresidents than those residing in a city. "As places are hard-pressed to raise the money they feel they need to provide services, there is always an attractive aspect to taxing nonvoters," Rueben said.

Commuter taxes, Rueben said, also tend to be more prevalent in areas with fragmented jurisdictional boundaries. So cities occupying vast land areas, such as Los Angeles and Phoenix, wouldn't benefit from commuter taxes as much as a place like Pittsburgh might.

#### City Commuter Data

The following table lists computed totals for residents living and working in a city and those who work in the city and reside elsewhere. Data is shown for jurisdictions with at least 50,000 workers.

City

Nonresidents % of workforce

Total working in city

Workers from city

Nonresidents working in city

Tysons Corner CDP, Virginia 95.6 65,088 2,871 62,217

Auburn Hills, Michigan 93.3 51,903 3,481 48,422

Beverly Hills, California 91.6 54,491 4,575 49,916

Southfield, Michigan 91.3 76,747 6,649 70,098

Doral, Florida 90.9 67,569 6,142 61,427

Carson, California 88.8 55,202 6,208 48,994

Rockville, Maryland 88.5 69,186 7,970 61,216

Marietta, Georgia 88.3 75,551 8,855 66,696

Towson CDP, Maryland 88.2 60,780 7,192 53,588

Troy, Michigan 87.9 83,273 10,107 73,166

Palo Alto, California 87.5 83,740 10,481 73,259

Bethesda CDP, Maryland 87.5 81,244 10,163 71,081

Harrisburg, Pennsylvania 86.3 56,472 7,739 48,733

Schaumburg, Illinois 85.7 71,277 10,163 61,114

Dearborn, Michigan 84.7 78,493 11,973 66,520

Santa Clara, California 84.4 101,014 15,749 85,265

Fort Myers, Florida 84.2 67,480 10,673 56,807

Bloomington, Minnesota 83.9 82,376 13,270 69,106

Rancho Cordova, California 83.9 51,642 8,321 43,321

Alpharetta, Georgia 83.6 81,153 13,273 67,880

Reston CDP, Virginia 83.6 59,845 9,799 50,046

Farmington Hills, Michigan 83.6 50,505 8,303 42,202

Sandy Springs, Georgia 83.3 77,399 12,962 64,437

Santa Monica, California 83.2 100,672 16,954 83,718

Walnut Creek, California 83.2 51,497 8,655 42,842

Greenville, South Carolina 83.1 92,283 15,622 76,661

Warren, Michigan 83.0 80,571 13,680 66,891

Mountain View, California 82.9 67,661 11,552 56,109

Burbank, California 82.7 95,296 16,524 78,772

Redmond, Washington 82.7 86,262 14,961 71,301

Orange, California 82.0 94,826 17,049 77,777

Richardson, Texas 81.8 83,653 15,240 68,413

Livonia, Michigan 81.7 66,145 12,108 54,037

Paradise CDP, Nevada 81.5 249,447 46,103 203,344

Hartford, Connecticut 81.2 109,191 20,577 88,614

White Plains, New York 81.2 58,504 10,972 47,532

Eagan, Minnesota 80.9 52,306 9,989 42,317

West Palm Beach, Florida 80.7 92,087 17,791 74,296

Sugar Land, Texas 80.6 52,242 10,137 42,105

Renton, Washington 80.5 56,752 11,081 45,671

Newport Beach, California 80.3 74,010 14,557 59,453

Ontario, California 80.2 98,904 19,571 79,333

Sterling Heights, Michigan 80.2 52,474 10,408 42,066

Sunnyvale, California 80.1 85,864 17,101 68,763

Torrance, California 79.9 104,021 20,936 83,085

Sarasota, Florida 79.6 58,593 11,924 46,669

Wilmington, Delaware 79.4 61,046 12,558 48,488

Boca Raton, Florida 79.2 103,463 21,480 81,983

Tempe, Arizona 79.1 161,809 33,793 128,016

Redwood City, California 78.9 52,857 11,176 41,681

Irvine, California 78.7 224,105 47,635 176,470

Newton, Massachusetts 78.6 52,327 11,174 41,153

Waltham, Massachusetts 78.5 51,994 11,158 40,836

Cambridge, Massachusetts 77.9 118,669 26,212 92,457

Fort Lauderdale, Florida 77.6 163,152 36,512 126,640

Bellevue, Washington 77.6 118,018 26,417 91,601

Orlando, Florida 77.4 320,527 72,404 248,123

Fullerton, California 77.4 54,407 12,307 42,100

Centennial, Colorado 77.4 50,022 11,318 38,704

Beaverton, Oregon 77.3 58,566 13,309 45,257

Costa Mesa, California 77.0 80,116 18,422 61,694

Albany, New York 76.9 110,749 25,624 85,125

Pasadena, California 76.9 110,154 25,402 84,752

Pleasanton, California 76.8 52,482 12,202 40,280

Columbia CDP, Maryland 76.5 68,143 16,024 52,119

Arlington CDP, Virginia 76.4 192,828 45,530 147,298

Pomona, California 76.4 52,838 12,466 40,372

Pensacola, Florida 76.1 53,985 12,883 41,102

Everett, Washington 75.6 98,497 24,024 74,473

Pompano Beach, Florida 75.5 58,003 14,227 43,776

Salt Lake City, Utah 75.4 251,376 61,948 189,428

Miami, Florida 75.3 411,805 101,888 309,917

West Valley City, Utah 75.3 50,977 12,594 38,383

Irving, Texas 75.2 185,136 45,856 139,280

West Des Moines, Iowa 74.9 50,062 12,571 37,491

North Charleston, South Carolina 74.6 82,883 21,019 61,864

Newark, New Jersey 74.3 159,816 41,028 118,788

Hayward, California 74.3 63,390 16,320 47,070

Kent, Washington 74.1 58,662 15,208 43,454

San Bernardino, California 74.0 94,175 24,467 69,708

Carrollton, Texas 74.0 64,910 16,904 48,006

Anaheim, California 73.6 172,360 45,490 126,870

Carlsbad, California 73.6 59,103 15,598 43,505

Alexandria, Virginia 73.5 96,292 25,472 70,820

Ocala, Florida 73.5 55,709 14,786 40,923

Santa Ana, California 73.3 156,250 41,648 114,602

Atlanta, Georgia 73.0 464,557 125,618 338,939

Carmel, Indiana 73.0 50,664 13,667 36,997

Birmingham, Alabama 72.8 181,415 49,291 132,124

Chapel Hill, North Carolina 72.6 52,028 14,246 37,782

Melbourne, Florida 72.4 54,088 14,912 39,176

Fort Hood CDP, Texas 72.3 51,630 14,295 37,335

Fontana, California 72.1 60,523 16,910 43,613

Franklin, Tennessee 72.0 56,686 15,845 40,841

Dayton, Ohio 71.8 90,033 25,395 64,638

Hollywood, Florida 71.4 62,135 17,768 44,367

Kalamazoo, Michigan 71.2 56,278 16,188 40,090

Columbia, South Carolina 71.1 145,593 42,120 103,473

Lakewood, Colorado 70.9 76,248 22,165 54,083

Grand Prairie, Texas 70.8 66,347 19,399 46,948

San Mateo, California 70.8 53,890 15,748 38,142

Washington, District of Columbia 70.7 796,601 233,411 563,190

Charleston, West Virginia 70.7 56,976 16,705 40,271

Corona, California 70.5 71,174 20,979 50,195

Naperville, Illinois 70.3 80,700 23,989 56,711

Hillsboro, Oregon 70.3 65,076 19,315 45,761

Clearwater, Florida 70.0 65,105 19,526 45,579

Glendale, California 69.8 91,477 27,610 63,867

Frederick, Maryland 69.8 54,587 16,478 38,109

Glendale, Arizona 69.6 77,779 23,674 54,105

Scottsdale, Arizona 69.5 165,529 50,543 114,986

Lansing, Michigan 69.4 79,183 24,237 54,946

Rochester, New York 69.3 150,381 46,220 104,161

Cleveland, Ohio 69.2 265,013 81,651 183,362

Concord, California 69.1 55,497 17,156 38,341

Cincinnati, Ohio 68.7 242,052 75,715 166,337

Overland Park, Kansas 68.6 118,915 37,286 81,629

Rancho Cucamonga, California 68.6 62,871 19,737 43,134

Tampa, Florida 68.1 327,583 104,570 223,013

St. Louis, Missouri 68.1 252,303 80,431 171,872

Round Rock, Texas 68.0 55,764 17,840 37,924

Pasadena, Texas 67.9 51,274 16,483 34,791

Fremont, California 67.7 79,967 25,822 54,145

St. Paul, Minnesota 67.6 176,439 57,235 119,204

Lakeland, Florida 67.6 71,664 23,218 48,446

Jersey City, New Jersey 67.4 123,052 40,104 82,948

Berkeley, California 67.0 74,307 24,554 49,753

Plano, Texas 66.5 175,721 58,924 116,797

Providence, Rhode Island 66.4 120,330 40,465 79,865

New Haven, Connecticut 66.4 90,307 30,338 59,969

Richmond, Virginia 66.2 161,610 54,646 106,964

Allentown, Pennsylvania 66.2 53,526 18,097 35,429

Elgin, Illinois 66.0 53,342 18,151 35,191

Pittsburgh, Pennsylvania 65.9 289,682 98,695 190,987

Portland, Maine 65.9 66,719 22,725 43,994

Portsmouth, Virginia 65.9 51,926 17,707 34,219

Ogden, Utah 65.8 56,049 19,177 36,872

Grand Rapids, Michigan 65.5 117,304 40,436 76,868

Syracuse, New York 65.5 102,965 35,510 67,455

Minneapolis, Minnesota 65.1 306,041 106,735 199,306

Roseville, California 65.1 68,864 24,021 44,843

Macon, Georgia 65.0 54,528 19,068 35,460

The Woodlands CDP, Texas 64.8 51,709 18,195 33,514

High Point, North Carolina 64.7 61,504 21,727 39,777

Kansas City, Kansas 64.1 76,889 27,633 49,256

South Bend, Indiana 64.0 59,118 21,267 37,851

Asheville, North Carolina 63.1 81,380 29,995 51,385

Ann Arbor, Michigan 62.9 106,251 39,382 66,869

Charleston, South Carolina 62.9 88,469 32,792 55,677

Tacoma, Washington 62.8 108,836 40,537 68,299

Boston, Massachusetts 62.6 572,520 214,193 358,327

Garland, Texas 62.5 70,248 26,367 43,881

Huntington Beach, California 62.3 74,881 28,225 46,656

Metairie CDP, Louisiana 62.2 67,378 25,442 41,936

Sacramento, California 61.9 287,815 109,789 178,026

Cary, North Carolina 61.9 74,428 28,337 46,091

Detroit, Michigan 61.6 263,057 100,946 162,111

Knoxville, Tennessee 61.6 167,228 64,164 103,064

Chattanooga, Tennessee 61.6 159,201 61,172 98,029

Riverside, California 61.6 138,995 53,425 85,570

North Las Vegas, Nevada 61.6 51,792 19,909 31,883

Buffalo, New York 61.1 152,816 59,479 93,337

Miami Beach, Florida 61.1 65,071 25,320 39,751

Akron, Ohio 61.0 105,520 41,197 64,323

Frisco, Texas 61.0 50,304 19,641 30,663

Oakland, California 60.9 191,273 74,874 116,399

Elizabeth, New Jersey 60.8 51,316 20,103 31,213

Chandler, Arizona 60.7 107,405 42,248 65,157

Springfield, Massachusetts 60.7 73,200 28,769 44,431

Stamford, Connecticut 60.6 80,796 31,838 48,958

Roanoke, Virginia 60.4 70,843 28,036 42,807

Johnson City, Tennessee 60.3 52,706 20,945 31,761

Long Beach, California 60.2 180,295 71,718 108,577

Boulder, Colorado 59.9 97,921 39,311 58,610

Joliet, Illinois 59.9 55,546 22,271 33,275

Vancouver, Washington 59.8 85,730 34,455 51,275

McAllen, Texas 59.7 83,231 33,527 49,704

Las Vegas, Nevada 59.5 312,520 126,448 186,072

Lafayette, Indiana 59.5 51,706 20,942 30,764

Green Bay, Wisconsin 59.1 65,091 26,638 38,453

Jackson, Mississippi 58.9 107,227 44,046 63,181

Denver, Colorado 58.4 461,854 192,318 269,536

Thousand Oaks, California 58.1 64,634 27,076 37,558

Bowling Green, Kentucky 58.0 53,418 22,410 31,008

Baton Rouge, Louisiana 57.8 179,731 75,867 103,864

San Buenaventura (Ventura), California 57.7 58,176 24,612 33,564

Hialeah, Florida 57.4 79,713 33,922 45,791

Aurora, Illinois 57.4 67,344 28,673 38,671

Yonkers, New York 57.2 58,935 25,225 33,710

Lynchburg, Virginia 56.6 55,363 24,002 31,361

Savannah, Georgia 56.5 104,223 45,314 58,909

Gilbert, Arizona 56.5 59,718 25,976 33,742

Baltimore, Maryland 56.4 360,471 157,059 203,412

Des Moines, Iowa 56.3 132,714 58,028 74,686

Kansas City, Missouri 56.2 307,101 134,533 172,568

Aurora, Colorado 56.2 119,940 52,547 67,393

Worcester, Massachusetts 56.2 100,486 44,023 56,463

Norfolk, Virginia 56.1 187,299 82,264 105,035

Manchester, New Hampshire 56.1 62,141 27,287 34,854

Olathe, Kansas 56.1 57,976 25,438 32,538

Peoria, Illinois 55.8 77,765 34,347 43,418

Erie, Pennsylvania 55.5 58,917 26,224 32,693

Rockford, Illinois 55.4 91,757 40,889 50,868

Little Rock, Arkansas 55.3 160,499 71,802 88,697

Jacksonville, North Carolina 55.2 66,873 29,992 36,881

Champaign, Illinois 55.0 51,353 23,093 28,260

Dallas, Texas 54.8 795,719 359,598 436,121

Tuscaloosa, Alabama 54.3 63,079 28,850 34,229

Durham, North Carolina 54.2 155,482 71,230 84,252

Springfield, Missouri 54.2 145,710 66,784 78,926

Lafayette, Louisiana 54.2 97,224 44,575 52,649

Hampton, Virginia 53.8 64,815 29,976 34,839

Wilmington, North Carolina 53.5 79,638 37,056 42,582

Santa Clarita, California 53.3 65,887 30,755 35,132

Huntsville, Alabama 53.2 139,466 65,277 74,189

Santa Barbara, California 53.2 64,164 30,008 34,156

Evansville, Indiana 53.1 91,545 42,980 48,565

Tyler, Texas 52.8 73,381 34,620 38,761

Chesapeake, Virginia 52.3 94,971 45,281 49,690

Chula Vista, California 52.3 62,488 29,783 32,705

Salem, Oregon 51.9 91,515 44,014 47,501

Newport News, Virginia 51.7 107,917 52,079 55,838

Gainesville, Florida 51.7 92,061 44,482 47,579

Beaumont, Texas 51.6 74,322 35,995 38,327

Santa Fe, New Mexico 51.6 54,932 26,598 28,334

Bloomington, Illinois 51.4 56,843 27,599 29,244

Houston, Texas 51.3 1,638,995 797,826 841,169

Fort Smith, Arkansas 51.1 63,673 31,157 32,516

Longview, Texas 51.1 53,690 26,275 27,415

Mobile, Alabama 51.0 126,221 61,881 64,340

Raleigh, North Carolina 50.9 276,164 135,477 140,687

Modesto, California 50.7 83,119 41,013 42,106

Bloomington, Indiana 50.4 57,968 28,734 29,234

Mesa, Arizona 50.3 152,180 75,586 76,594

Iowa City, Iowa 50.2 59,798 29,798 30,000

Fayetteville, Arkansas 50.0 51,736 25,886 25,850

St. Petersburg, Florida 49.9 127,366 63,806 63,560

Murfreesboro, Tennessee 49.7 59,621 29,975 29,646

Madison, Wisconsin 49.6 189,632 95,631 94,001

Fort Worth, Texas 49.3 408,538 207,003 201,535

Arlington, Texas 49.0 143,041 72,930 70,111

Provo, Utah 49.0 68,030 34,663 33,367

Lancaster, California 49.0 51,344 26,209 25,135

Urban Honolulu CDP, Hawaii 48.9 283,963 145,241 138,722

Greensboro, North Carolina 48.9 180,490 92,280 88,210

Waco, Texas 48.9 80,113 40,942 39,171

Springfield, Illinois 48.8 90,519 46,344 44,175

Davenport, Iowa 48.8 60,760 31,111 29,649

Henderson, Nevada 48.6 78,488 40,368 38,120

Greenville, North Carolina 48.4 57,145 29,488 27,657

Seattle, Washington 48.2 500,946 259,461 241,485

Winston-Salem, North Carolina 47.6 140,360 73,552 66,808

Portland, Oregon 47.4 427,396 224,692 202,704

Denton, Texas 47.4 64,368 33,868 30,500

Fayetteville, North Carolina 47.2 130,505 68,902 61,603

Spokane, Washington 47.0 123,658 65,575 58,083

Milwaukee, Wisconsin 46.2 284,320 153,062 131,258

Augusta-Richmond County consolidated government, Georgia 46.0 119,748 64,683 55,065

Cedar Rapids, Iowa 45.6 93,924 51,094 42,830

Columbus, Ohio 45.5 468,052 255,184 212,868

New Orleans, Louisiana 45.3 207,368 113,505 93,863

Toledo, Ohio 45.2 130,634 71,524 59,110

Santa Rosa, California 45.1 80,219 44,068 36,151

Tulsa, Oklahoma 44.7 265,756 146,916 118,840

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Boise City, Idaho 43.9 145,561 81,689 63,872

Tallahassee, Florida 43.5 137,132 77,519 59,613

Eugene, Oregon 43.2 87,533 49,728 37,805

Bellingham, Washington 43.0 52,164 29,735 22,429

Athens-Clarke County unified government, Georgia 42.9 69,728 39,785 29,943

Indianapolis city, Indiana 42.4 504,209 290,547 213,662

Fargo, North Dakota 42.4 89,447 51,534 37,913

Memphis, Tennessee 42.3 391,232 225,553 165,679

College Station, Texas 42.3 53,590 30,940 22,650

Duluth, Minnesota 42.2 56,378 32,559 23,819

Omaha, Nebraska 41.9 293,183 170,327 122,856

Reno, Nevada 41.9 139,772 81,259 58,513

Las Cruces, New Mexico 41.6 51,460 30,056 21,404

Oklahoma City, Oklahoma 41.4 372,770 218,370 154,400

Stockton, California 41.0 103,446 61,034 42,412

Topeka, Kansas 41.0 83,880 49,453 34,427

Charlotte, North Carolina 40.4 498,231 297,001 201,230

Los Angeles, California 40.0 1,905,120 1,142,167 762,953

Shreveport, Louisiana 40.0 113,696 68,256 45,440

Nashville-Davidson metropolitan government, Tennessee 39.8 392,649 236,397 156,252

Oxnard, California 39.8 62,329 37,511 24,818

San Jose, California 39.6 382,074 230,688 151,386

Montgomery, Alabama 39.5 127,323 77,079 50,244

Visalia, California 39.4 51,693 31,348 20,345

Louisville/Jefferson County metro government, Kentucky 39.2 330,171 200,725 129,446

Rochester, Minnesota 39.0 84,325 51,426 32,899

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San Diego, California 38.2 815,539 503,939 311,600

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Fort Collins, Colorado 37.5 86,693 54,197 32,496

Fort Wayne, Indiana 37.4 140,619 88,025 52,594

Norman, Oklahoma 37.4 50,654 31,715 18,939

Fresno, California 37.0 214,741 135,250 79,491

Austin, Texas 36.8 585,103 369,969 215,134

Philadelphia, Pennsylvania 36.4 706,553 449,532 257,021

Columbus, Georgia 35.9 110,252 70,662 39,590

Chicago, Illinois 35.6 1,394,957 898,956 496,001

Clarksville, Tennessee 34.9 52,983 34,492 18,491

Bakersfield, California 33.1 143,501 96,001 47,500

Lexington-Fayette urban county, Kentucky 29.1 182,938 129,711 53,227

Sioux Falls, South Dakota 28.2 107,389 77,089 30,300

Billings, Montana 27.9 65,023 46,861 18,162

Midland, Texas 27.8 58,006 41,878 16,128

Colorado Springs, Colorado 26.8 218,644 160,069 58,575

San Antonio, Texas 26.7 719,084 527,112 191,972

Virginia Beach, Virginia 26.7 194,331 142,508 51,823

Wichita, Kansas 26.3 199,747 147,204 52,543

Lawton, Oklahoma 26.3 52,393 38,611 13,782

Albuquerque, New Mexico 25.8 286,985 213,058 73,927

Wichita Falls, Texas 25.0 56,006 41,995 14,011

Brownsville, Texas 24.9 64,868 48,734 16,134

Jacksonville, Florida 24.8 452,404 340,353 112,051

Abilene, Texas 21.9 59,590 46,538 13,052

New York City, New York 21.5 4,304,757 3,378,793 925,964

Amarillo, Texas 18.6 92,353 75,220 17,133

Lubbock, Texas 18.3 124,307 101,512 22,795

Lincoln, Nebraska 17.5 148,991 122,926 26,065

El Paso, Texas 17.3 277,176 229,138 48,038

Corpus Christi, Texas 16.4 148,291 123,918 24,373

Anchorage municipality, Alaska 9.0 163,754 148,998 14,756

Laredo, Texas 7.2 92,328 85,687 6,641

Source: American Community Survey, 2010-2012 estimates

#### Reverse Commuters Map

Here's a map showing cities where more residents reverse commute, shown as a share of the total workforce. Figures represent residents living in a city, while the table lists those who work in a city.

<http://www.governing.com/gov-data/transportation-infrastructure/reverse-commuters-map-data-for-cities.html>

BY MIKE MACIAG | MARCH 5, 2014