

# 2017 San Rafael Tax/Fee Schedule

■ **Administrative offices, financial institutions, or commercial activity without gross receipts not specifically listed elsewhere** must use the cost of operations in San Rafael (salaries and benefits, utilities, rent, and property taxes) to determine the tax, then use Schedule A in lieu of gross receipts.

■ **Apartment owners** must do a comparison computation using the following formulas. Whichever of the two totals is greater is the tax amount due.

*Gross Receipts: \$1.70 for every \$1,000*

*Flat Rate: \$32.85 per unit*

■ **Contractors** must do a comparison computation using the Schedule A and the Flat Rate Schedule. Whichever of the two totals is greater is the tax amount due.

*Flat Rate: Basic Tax \$187.59, plus \$23.40 each full-time employee, plus \$11.70 each part-time employee.*

■ **Peddlers** must pay the Basic Tax of \$187.59.

■ **Real Estate Businesses** must do a comparison computation using Schedule B and the Flat Rate Schedule. Whichever of the two totals is greater is the tax amount due.

*Flat Rate: Basic Tax \$187.59, plus \$54.47 each broker/agent/salesperson (minimum 1 broker), plus \$23.40 each full-time employee, plus \$11.70 each part-time employee*

■ **Short Term Special Sales** (such as Christmas tree sales) must pay the Basic Tax of \$187.59 for a calendar quarter per location.

■ **Vending Machines** must do a comparison computation using the following formulas. Whichever of the two totals is greater is the tax amount due.

*Gross Receipts: \$5.00 for every \$1,000*

*Flat Rate: \$23.40 per unit*

■ **Video/Amusement Machines** must do a comparison computation using the following formulas. Whichever of the two totals is greater is the tax amount due.

*Gross Receipts: \$5.00 for every \$1,000*

*Flat Rate: \$54.47 per unit*

<b>SCHEDULE A</b>	<b>Contractors, All Retail, Wholesale, and General Service</b>
-------------------	--

GROSS RECEIPTS	TAX
\$ 0 - 25,000	\$ 40.00
\$ 25,001 - 50,000	\$ 60.00
\$ 50,001 - 100,000	\$ 80.00
\$ 100,001 - 200,000	\$ 80.00 plus \$.70 per \$1,000 over \$ 100,000
\$ 200,001 - 300,000	\$ 150.00 plus \$.60 per \$1,000 over \$ 200,000
\$ 300,001 - 500,000	\$ 210.00 plus \$.50 per \$1,000 over \$ 300,000
\$ 500,001 - 1,000,000	\$ 310.00 plus \$.40 per \$1,000 over \$ 500,000
\$ 1,000,001 - 2,000,000	\$ 510.00 plus \$.30 per \$1,000 over \$ 1,000,000
\$ 2,000,001 - or more	\$ 810.00 plus \$.20 per \$1,000 over \$ 2,000,000

<b>SCHEDULE B</b>	<b>All Professional and Semi-Professional Services</b>
-------------------	--

GROSS RECEIPTS	TAX
\$ 0 - 50,000	\$ 80.00
\$ 50,001 - 100,000	\$ 120.00
\$ 100,001 - 200,000	\$ 180.00
\$ 200,001 - 300,000	\$ 270.00
\$ 300,001 - 400,000	\$ 352.00
\$ 400,001 - 500,000	\$ 428.00
\$ 500,001 - 750,000	\$ 540.00
\$ 750,001 - 1,000,000	\$ 690.00
\$ 1,000,001 - 1,250,000	\$ 780.00
\$ 1,250,001 - 1,500,000	\$ 880.00
\$ 1,500,001 - 1,750,000	\$ 990.00
\$ 1,750,001 - 2,000,000	\$ 1,100.00
\$ 2,000,001 - or more	\$ 1,100.00 plus \$.30 each \$1,000 over \$2,000,000