

2017 San Rafael Tax Schedule

- **Out-of-City Businesses** such as **contractors** and **service providers** must do a comparison computation using Schedule A and the Flat Rate for an annual license. Whichever of the two totals is greater is the tax amount due. When applying for a quarterly license, these **Out-of-City Businesses** should use *Schedule A only*.

FLAT RATE	
<i>Basic Tax \$187.59, plus \$23.40 each full-time employee, plus \$11.70 each part-time employee.</i>	

SCHEDULE A	
<i>Gross Receipts</i>	<i>Tax</i>
\$ 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

- **Peddlers** must pay the Basic Tax of \$187.59.
- **Short Term Special Sales** such as **Christmas tree sales** must pay the Basic Tax of \$187.59 per location for each calendar quarter. A conditional use permit may also be required from the Planning Division.
- **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