

2019 San Rafael Tax 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: \$34.85 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 \$199.01 + \$24.83 each full-time employee + \$12.41 each part-time employee

❖ **Peddlers** must pay the Basic Tax of \$199.01.

❖ **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 \$199.01, plus \$57.79 each broker/agent/salesperson (minimum 1 broker) + \$24.83 each full-time employee + \$12.41 each part-time employee

❖ **Short Term Special Sales** such as **Christmas tree sales** must pay the Basic Tax of \$199.01 per location for each calendar quarter. A conditional use permit may also be required from the City's 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: \$24.83 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: \$57.79 per unit

SCHEDULE A		Contractors, All Retail, Wholesale, and General Service	
<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 \$0.70 per \$1,000 over \$ 100,000	
\$ 200,001	- 300,000	\$ 150.00 plus \$0.60 per \$1,000 over \$ 200,000	
\$ 300,001	- 500,000	\$ 210.00 plus \$0.50 per \$1,000 over \$ 300,000	
\$ 500,001	- 1,000,000	\$ 310.00 plus \$0.40 per \$1,000 over \$ 500,000	
\$ 1,000,001	- 2,000,000	\$ 510.00 plus \$0.30 per \$1,000 over \$ 1,000,000	
\$ 2,000,001	- or more	\$ 810.00 plus \$0.20 per \$1,000 over \$ 2,000,000	

SCHEDULE B		All Professional and Semi-Professional Services	
<i>Gross Receipts</i>		<i>Tax</i>	
\$ 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 \$0.30 per \$1,000 over \$ 2,000,000	