

Potential Business Tax Rates  
DRAFT - Preliminary

**MARG TAX \$ PER \$1,000**

|   |                 | City Council - Baseline Option |         |           |          |        |        |        |        |        |        | Add'l Rev:   | Current Option #3 |          |        |        |                 | † Alt Payroll Tax @ \$15.00 |        |        |        |             | Add'l Rev: |  |  |  |              |  |  |  |  |
|---|-----------------|--------------------------------|---------|-----------|----------|--------|--------|--------|--------|--------|--------|--------------|-------------------|----------|--------|--------|-----------------|-----------------------------|--------|--------|--------|-------------|------------|--|--|--|--------------|--|--|--|--|
|   |                 | City Council                   |         |           |          |        |        |        |        |        |        | \$34,695,014 |                   |          |        |        | 9.2 - CC Alt_6b |                             |        |        |        | \$8,205,980 |            |  |  |  | \$35,720,071 |  |  |  |  |
|   |                 | Current                        | Current | Small Biz |          | Min    |        |        |        | And    |        | Biz          | Min               |          |        |        |                 |                             |        | And    |        |             |            |  |  |  |              |  |  |  |  |
|   |                 | Min                            | Tax per | Alt.**    | Payment* | \$1.0  | \$2.5  | \$10.0 | \$25.0 | \$50.0 | \$75.0 | Above        | Alt.**            | Payment* | \$1.0  | \$2.5  | \$10.0          | \$25.0                      | \$50.0 | \$75.0 | Above  |             |            |  |  |  |              |  |  |  |  |
|   |                 | Payment*                       | \$1,000 |           |          |        |        |        |        |        |        |              |                   |          |        |        |                 |                             |        |        |        |             |            |  |  |  |              |  |  |  |  |
| A | Retail Sales    | \$60                           | \$1.20  | \$100     | \$0      | \$0.75 | \$1.00 | \$1.25 | \$1.25 | \$1.50 | \$2.00 | \$2.00       | N/A               | \$50     | \$0.90 | \$1.08 | \$1.25          | \$1.50                      | \$1.75 | \$2.00 | \$2.50 |             |            |  |  |  |              |  |  |  |  |
| C | Auto Sales      | \$60                           | \$1.20  | \$100     | \$0      | \$1.25 | \$2.25 | \$3.25 | \$3.25 | \$4.25 | \$5.25 | \$5.25       | N/A               | \$50     | \$1.20 | \$1.25 | \$1.50          | \$1.75                      | \$2.00 | \$2.25 | \$2.75 |             |            |  |  |  |              |  |  |  |  |
| D | Wholesale Sales | \$60                           | \$1.20  | \$100     | \$0      | \$0.75 | \$1.00 | \$1.25 | \$1.25 | \$1.50 | \$2.00 | \$2.00       | N/A               | \$50     | \$1.08 | \$1.14 | \$1.25          | \$1.50                      | \$1.75 | \$2.00 | \$2.50 |             |            |  |  |  |              |  |  |  |  |
| I | Manufacturing   | \$60                           | \$1.20  | \$100     | \$0      | \$1.25 | \$2.25 | \$3.25 | \$3.25 | \$4.25 | \$5.25 | \$5.25       | N/A               | \$50     | \$0.90 | \$1.20 | \$2.25          | \$2.75                      | \$3.00 | \$3.25 | \$4.80 |             |            |  |  |  |              |  |  |  |  |
| K | Admin Headq     | \$60                           | \$1.20  | \$100     | \$0      | \$3.50 | \$4.50 | \$5.50 | \$5.50 | \$6.50 | \$7.00 | \$7.00       | N/A               | \$50     | \$3.50 | \$4.50 | \$5.00          | \$5.50                      | \$6.00 | \$6.50 | \$7.00 |             |            |  |  |  |              |  |  |  |  |
| T | Media Firms     | \$60                           | \$1.20  | \$100     | \$0      | \$1.80 | \$2.80 | \$3.80 | \$3.80 | \$4.80 | \$5.00 | \$5.00       | N/A               | \$50     | \$1.80 | \$2.80 | \$3.20          | \$3.80                      | \$4.80 | \$5.00 | \$5.50 |             |            |  |  |  |              |  |  |  |  |
| W | Miscellaneous   | \$60                           | \$1.20  | \$100     | \$0      | \$3.50 | \$4.50 | \$5.50 | \$5.50 | \$6.50 | \$7.00 | \$7.00       | N/A               | \$50     | \$3.50 | \$4.50 | \$5.00          | \$5.50                      | \$6.00 | \$6.50 | \$7.00 |             |            |  |  |  |              |  |  |  |  |
| B | Grocers         | \$60                           | \$0.60  | \$100     | \$0      | \$0.60 | \$1.00 | \$1.25 | \$1.25 | \$1.50 | \$2.00 | \$2.00       | N/A               | \$50     | \$0.45 | \$0.54 | \$1.00          | \$1.35                      | \$1.50 | \$1.75 | \$2.00 |             |            |  |  |  |              |  |  |  |  |
| E | Business / Pers | \$60                           | \$1.80  | \$100     | \$0      | \$2.00 | \$3.00 | \$4.00 | \$4.00 | \$5.50 | \$6.00 | \$6.00       | N/A               | \$50     | \$1.62 | \$1.71 | \$3.25          | \$4.00                      | \$5.00 | \$5.25 | \$6.00 |             |            |  |  |  |              |  |  |  |  |
| H | Contractors     | \$60                           | \$1.80  | \$100     | \$0      | \$3.00 | \$3.50 | \$4.00 | \$4.00 | \$4.50 | \$5.00 | \$5.00       | N/A               | \$50     | \$1.80 | \$2.75 | \$4.00          | \$4.50                      | \$5.00 | \$5.50 | \$6.00 |             |            |  |  |  |              |  |  |  |  |
| P | Hotel, Motel    | \$60                           | \$1.80  | \$100     | \$0      | \$1.80 | \$2.80 | \$3.80 | \$3.80 | \$4.80 | \$5.00 | \$5.00       | N/A               | \$50     | \$1.62 | \$1.71 | \$3.80          | \$4.80                      | \$5.00 | \$5.25 | \$5.50 |             |            |  |  |  |              |  |  |  |  |
| F | Prof/Semi       | \$60                           | \$3.60  | \$100     | \$0      | \$4.00 | \$4.50 | \$5.00 | \$5.00 | \$5.50 | \$7.50 | \$7.50       | N/A               | \$50     | \$3.24 | \$3.42 | \$5.00          | \$5.00                      | \$5.50 | \$6.50 | \$7.50 |             |            |  |  |  |              |  |  |  |  |
| G | Recr And Ent    | \$60                           | \$4.50  | \$100     | \$0      | \$4.50 | \$4.60 | \$4.70 | \$4.70 | \$4.80 | \$5.00 | \$5.00       | N/A               | \$50     | \$4.50 | \$4.70 | \$4.70          | \$4.70                      | \$4.80 | \$5.00 | \$5.50 |             |            |  |  |  |              |  |  |  |  |
| U | Public Utility  | \$60                           | \$1.00  | \$100     | \$0      | \$1.80 | \$2.80 | \$3.80 | \$3.80 | \$4.80 | \$5.00 | \$5.00       | N/A               | \$50     | \$4.00 | \$4.50 | \$5.00          | \$5.00                      | \$5.00 | \$5.00 | \$5.00 |             |            |  |  |  |              |  |  |  |  |

Cells in red text where proposed rate is less than City Council's

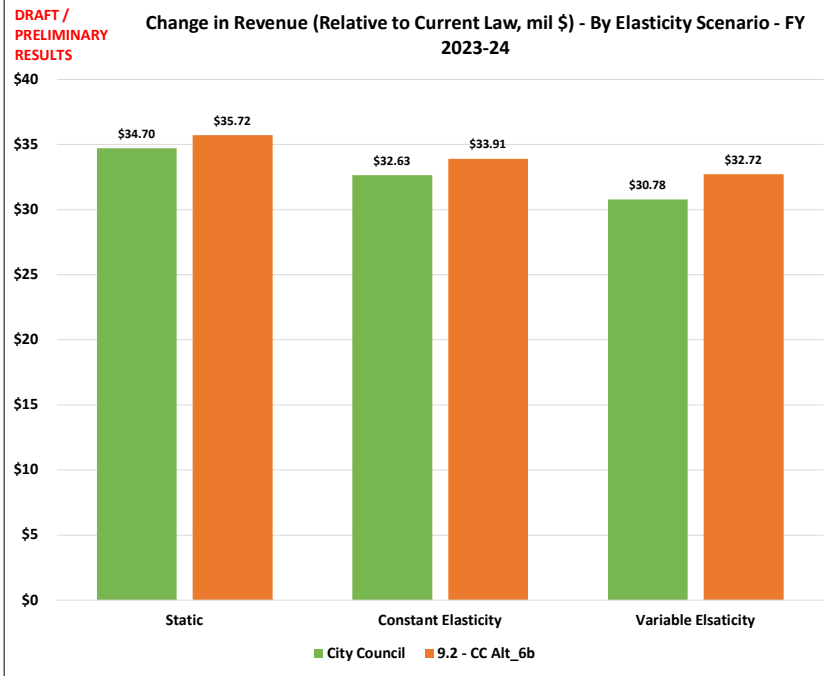
Cells in green text where proposed rate is higher than City Council's

† Add'l Rev includes alt. payroll tax at rate noted for 'Admin HQ' firms with 1,000+ US employees and \$1B+ in US sales.

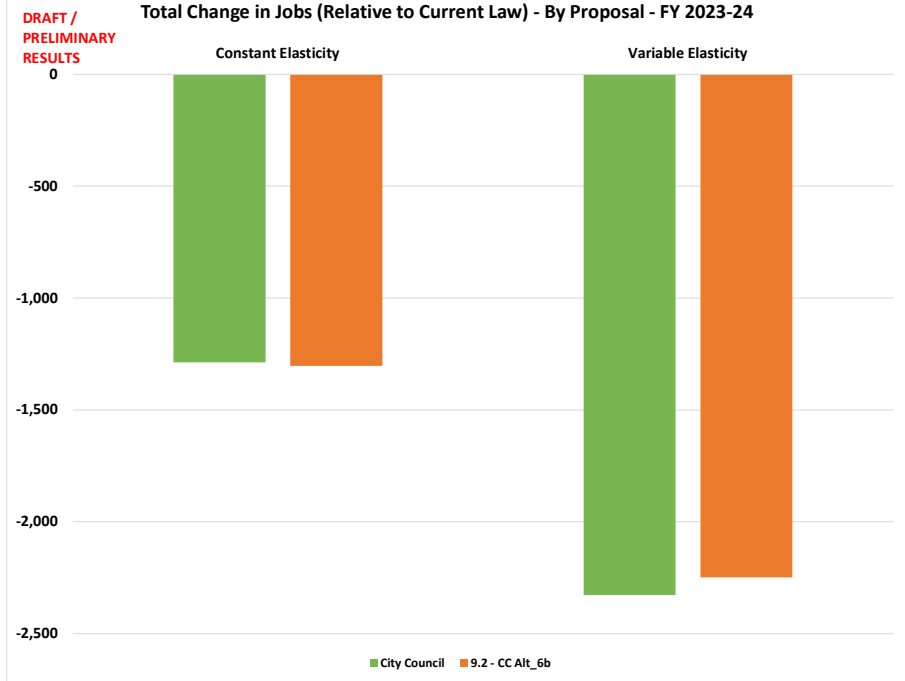
**MULTIPLIERS**

|   |                 | City Council - Baseline Option |         |           |          |       |       |        |        |        |        | Current Option #3 |        |          |       |       |        |        |        |        |       |
|---|-----------------|--------------------------------|---------|-----------|----------|-------|-------|--------|--------|--------|--------|-------------------|--------|----------|-------|-------|--------|--------|--------|--------|-------|
|   |                 | City Council                   |         |           |          |       |       |        |        |        |        | 9.2 - CC Alt_6b   |        |          |       |       |        |        |        |        |       |
|   |                 | Current                        | Current | Small Biz |          | Min   |       |        |        | And    |        | Biz               | Min    |          |       |       |        |        |        | And    |       |
|   |                 | Min                            | Tax per | Alt.**    | Payment* | \$1.0 | \$2.5 | \$10.0 | \$25.0 | \$50.0 | \$75.0 | Above             | Alt.** | Payment* | \$1.0 | \$2.5 | \$10.0 | \$25.0 | \$50.0 | \$75.0 | Above |
|   |                 | Payment*                       | \$1,000 |           |          |       |       |        |        |        |        |                   |        |          |       |       |        |        |        |        |       |
| A | Retail Sales    | \$60                           | \$1.20  |           |          | 0.63  | 0.83  | 1.04   | 1.04   | 1.25   | 1.67   | 1.67              |        |          | 0.75  | 0.90  | 1.04   | 1.25   | 1.46   | 1.67   | 2.08  |
| C | Auto Sales      | \$60                           | \$1.20  |           |          | 1.04  | 1.88  | 2.71   | 2.71   | 3.54   | 4.38   | 4.38              |        |          | 1.00  | 1.04  | 1.25   | 1.46   | 1.67   | 1.88   | 2.29  |
| D | Wholesale Sales | \$60                           | \$1.20  |           |          | 0.63  | 0.83  | 1.04   | 1.04   | 1.25   | 1.67   | 1.67              |        |          | 0.90  | 0.95  | 1.04   | 1.25   | 1.46   | 1.67   | 2.08  |
| I | Manufacturing   | \$60                           | \$1.20  |           |          | 1.04  | 1.88  | 2.71   | 2.71   | 3.54   | 4.38   | 4.38              |        |          | 0.75  | 1.00  | 1.88   | 2.29   | 2.50   | 2.71   | 4.00  |
| K | Admin Headq     | \$60                           | \$1.20  |           |          | 2.92  | 3.75  | 4.58   | 4.58   | 5.42   | 5.83   | 5.83              |        |          | 2.92  | 3.75  | 4.17   | 4.58   | 5.00   | 5.42   | 5.83  |
| T | Media Firms     | \$60                           | \$1.20  |           |          | 1.50  | 2.33  | 3.17   | 3.17   | 4.00   | 4.17   | 4.17              |        |          | 1.50  | 2.33  | 2.67   | 3.17   | 4.00   | 4.17   | 4.58  |
| W | Miscellaneous   | \$60                           | \$1.20  |           |          | 2.92  | 3.75  | 4.58   | 4.58   | 5.42   | 5.83   | 5.83              |        |          | 2.92  | 3.75  | 4.17   | 4.58   | 5.00   | 5.42   | 5.83  |
| B | Grocers         | \$60                           | \$0.60  |           |          | 1.00  | 1.67  | 2.08   | 2.08   | 2.50   | 3.33   | 3.33              |        |          | 0.75  | 0.90  | 1.67   | 2.25   | 2.50   | 2.92   | 3.33  |
| E | Business / Pers | \$60                           | \$1.80  |           |          | 1.11  | 1.67  | 2.22   | 2.22   | 3.06   | 3.33   | 3.33              |        |          | 0.90  | 0.95  | 1.81   | 2.22   | 2.78   | 2.92   | 3.33  |
| H | Contractors     | \$60                           | \$1.80  |           |          | 1.67  | 1.94  | 2.22   | 2.22   | 2.50   | 2.78   | 2.78              |        |          | 1.00  | 1.53  | 2.22   | 2.50   | 2.78   | 3.06   | 3.33  |
| P | Hotel, Motel    | \$60                           | \$1.80  |           |          | 1.00  | 1.56  | 2.11   | 2.11   | 2.67   | 2.78   | 2.78              |        |          | 0.90  | 0.95  | 2.11   | 2.67   | 2.78   | 2.92   | 3.06  |
| F | Prof/Semi       | \$60                           | \$3.60  |           |          | 1.11  | 1.25  | 1.39   | 1.39   | 1.53   | 2.08   | 2.08              |        |          | 0.90  | 0.95  | 1.39   | 1.39   | 1.53   | 1.81   | 2.08  |
| G | Recr And Ent    | \$60                           | \$4.50  |           |          | 1.00  | 1.02  | 1.04   | 1.04   | 1.07   | 1.11   | 1.11              |        |          | 1.00  | 1.04  | 1.04   | 1.04   | 1.07   | 1.11   | 1.22  |
| U | Public Utility  | \$60                           | \$1.00  |           |          | 1.80  | 2.80  | 3.80   | 3.80   | 4.80   | 5.00   | 5.00              |        |          | 4.00  | 4.50  | 5.00   | 5.00   | 5.00   | 5.00   | 5.00  |

**ESTIMATED CHANGE IN REVENUES**

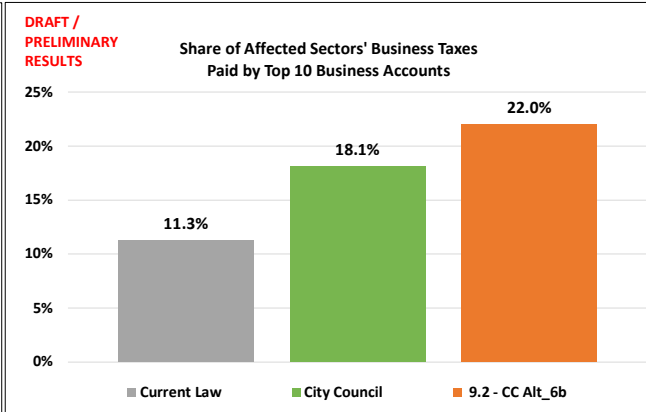
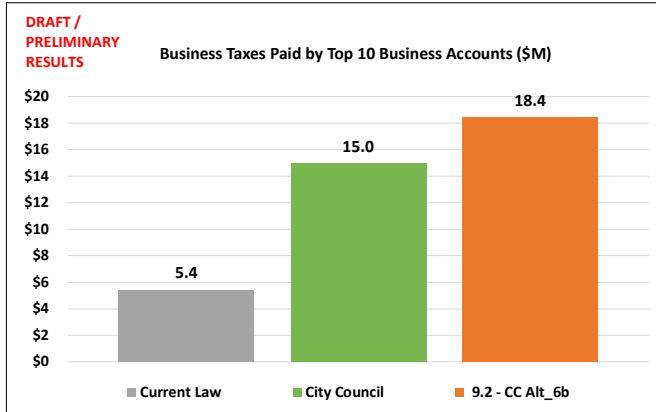


**ESTIMATED CHANGE IN JOBS**



According to EDD data, total employment for Oakland businesses is typically around 200,000. In Q3 2020, the most recent quarter with available data, that number fell to around 175,000 due to the pandemic.

**TAXES PAID BY LARGEST BUSINESSES**



**TAX BREAKS FOR SMALL BUSINESSES**

|  | City Council  | 9.2 - CC Alt_6b |
|--|---------------|-----------------|
| <b>Businesses with Tax Cut of \$100+</b>     |               |                 |
| # Businesses Benefiting                      | 5,665         | 3,675           |
| Avg. Tax Cut                                 | (\$328)       | (\$255)         |
| Total Cost                                   | (\$1,856,797) | (\$938,452)     |
| <b>Businesses with Tax Cut of &lt; \$100</b> |               |                 |
| # Businesses Benefiting                      | 11,801        | 17,104          |
| Avg. Tax Cut                                 | (\$47)        | (\$21)          |
| Total Cost                                   | (\$550,023)   | (\$351,067)     |
| <b>All Businesses with Tax Cut</b>           |               |                 |
| # Businesses Benefiting                      | 17,466        | 20,779          |
| Avg. Tax Cut                                 | (\$138)       | (\$62)          |
| Total Cost                                   | (\$2,406,820) | (\$1,289,520)   |