



CITY OF OAKLAND BUSINESS TAX CLASSIFICATION & RATE SCHEDULE

Ind. Code	Business Description & Tax Basis	Minimum Tax	Min Tax-\$1million	\$1-\$2.5 million	\$2.5-\$20 million	\$20-\$50million	Over \$50 million
A	Retail Sales <i>(based on gross receipts)</i>	<i>If \$66,666 or under:</i> \$60.00	<i>If more than \$66,666:</i> \$60 + (Gross Receipts over \$66,666 x .0009)	<i>If more than \$1 million:</i> \$900 + (Gross Receipts over \$1 mil x .0011)	<i>If more than \$2.5 million:</i> \$2,550 + (Gross Receipts Over \$2.5 mil x .0018)	<i>If more than \$20 million:</i> \$34,050 + (Gross Receipts Over \$20 mil x .002)	<i>If more than \$50 million:</i> \$94,050 + (Gross Receipts Over \$50 mil x .0025)
B	Grocers <i>(based on gross receipts)</i>	<i>If \$120,000 or under:</i> \$60.00	<i>If more than \$120,000:</i> \$60 + (Gross Receipts over \$120,000 x .0005)	<i>If more than \$1 million:</i> \$500 + (Gross Receipts over \$1 mil x .00055)	<i>If more than \$2.5 million:</i> \$1325 + (Gross Receipts Over \$2.5 mil x .001)	<i>If more than \$20 million:</i> \$18,825 + (Gross Receipts Over \$20 mil x .00175)	<i>If more than \$50 million:</i> \$71,325 + (Gross Receipts Over \$50 mil x .0025)
C	Automobile Sales <i>(based on gross receipts)</i>	<i>If \$50,000 or under:</i> \$60.00	<i>If more than \$50,000:</i> \$60 + (Gross Receipts over \$50,000 x .0012)	<i>If more than \$1 million:</i> \$1200 + (Gross Receipts over \$1 mil x .00145)	<i>If more than \$2.5 million:</i> \$3375 + (Gross Receipts Over \$2.5 mil x .0018)	<i>If more than \$20 million:</i> \$34875 + (Gross Receipts Over \$20 mil x .002)	<i>If more than \$50 million:</i> \$94,875 + (Gross Receipts Over \$50 mil x .0025)
D	Wholesale Sales <i>(based on gross receipts)</i>	<i>If under \$54,545:</i> \$60.00	<i>If more than \$54,545:</i> \$60 + (Gross Receipts over \$54,545 x .0011)	<i>If more than \$1 million:</i> \$1,100 + (Gross Receipts over \$1 mil x .0012)	<i>If more than \$2.5 million:</i> \$2,900 + (Gross Receipts Over \$2.5 mil x .0018)	<i>If more than \$20 million:</i> \$34,400 + (Gross Receipts Over \$20 mil x .002)	<i>If more than \$50 million:</i> \$94,400 + (Gross Receipts Over \$50 mil x .0025)
E	Business/Personal Services <i>(gross receipts)</i>	<i>If under \$42,857:</i> \$60.00	<i>If more than \$42,857:</i> \$60 + (Gross Receipts over \$42,857 x .0014)	<i>If more than \$1 million:</i> \$1,400 + (Gross Receipts over \$1 mil x .0021)	<i>If more than \$2.5 million:</i> \$4,550 + (Gross Receipts Over \$2.5 mil x .0028)	<i>If more than \$20 million:</i> \$53,550 + (Gross Receipts Over \$20 mil x .004)	<i>If more than \$50 million:</i> \$173,550 + (Gross Receipts Over \$50 mil x .0045)
F	Professional/Semi-Professional Services <i>(based on gross receipts)</i>	<i>If under \$16,666:</i> \$60.00	<i>If more than \$16,666:</i> \$60 + (Gross Receipts over \$16,666 x .0036)	<i>If more than \$1 million:</i> \$3,600 + (Gross Receipts over \$1 mil x .00425)	<i>If more than \$2.5 million:</i> \$9,975 + (Gross Receipts Over \$2.5 mil x .00475)	<i>If more than \$20 million:</i> \$93,100 + (Gross Receipts Over \$20 mil x .005)	

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G	Recreation/Entertainment <i>(based on gross receipts)</i>	<i>If under \$14,285:</i> \$60.00	If more than \$14,285: \$60 + (Gross Receipts over \$14,285 x .0042)	If more than \$1 million: \$4,200 + (Gross Receipts over \$1 mil x .0045)	If more than \$2.5 million: \$10,950 + (Gross Receipts Over \$2.5 mil x .00475)	If more than \$20 million: \$94,075 + (Gross Receipts Over \$20 mil x .005)	If more than \$50 million: \$244,075 + (Gross Receipts Over \$50 mil x .00525)
H	Contractors <i>(Oakland gross receipts)</i>	<i>If under \$33,333:</i> \$60.00	If more than \$33,333: \$60 + (Gross Receipts over \$33,333 x .0018)	If more than \$1 million: \$1,800 + (Gross Receipts over \$1 mil x .0021)	If more than \$2.5 million: \$4,950 + (Gross Receipts Over \$2.5 mil x .0028)	If more than \$20 million: \$53,950 + (Gross Receipts Over \$20 mil x .004)	If more than \$50 million: \$173,950 + (Gross Receipts Over \$50 mil x .005)
I	Manufacturing <i>(based on value-added)</i>	<i>If under \$50,000:</i> \$60.00	If more than \$50,000: \$60 + (Gross Receipts over \$50,000 x .0012)	If more than \$1 million: \$1,200 + (Gross Receipts over \$1 mil x .00132)	If more than \$2.5 million: \$3,180 + (Gross Receipts Over \$2.5 mil x .0015)	If more than \$20 million: \$29,430 + (Gross Receipts Over \$20 mil x .0018)	If more than \$50 million: \$83,430 + (Gross Receipts Over \$50 mil x .0025)
J	Hotel/Motel <i>(based on gross receipts)</i>	<i>If under \$33,333:</i> \$60.00	If more than \$33,333: \$60 + (Gross Receipts over \$33,333 x .0018)	If more than \$1 million: \$1,800 + (Gross Receipts over \$1 mil x .0021)	If more than \$2.5 million: \$4,950 + (Gross Receipts Over \$2.5 mil x .0028)	If more than \$20 million: \$53,950 + (Gross Receipts Over \$20 mil x .0035)	If more than \$50 million: \$158,950 + (Gross Receipts Over \$50 mil x .004)
K	Admin Headquarters <i>(gross payroll)</i>	<i>If under \$50,000:</i> \$60.00	If more than \$50,000: \$60 + (Gross Receipts over \$50,000 x .0012)	If more than \$1 million: \$1,200 + (Gross Receipts over \$1 mil x .002)	If more than \$2.5 million: \$4,200 + (Gross Receipts Over \$2.5 mil x .00375)	If more than \$20 million: \$69,825 + (Gross Receipts Over \$20 mil x .005)	If more than \$50 million: \$219,825 + (Gross Receipts Over \$50 mil x .0055)
L	Media Firms <i>(based on gross receipts)</i>	<i>If under \$50,000:</i> \$60.00	If more than \$50,000: \$60 + (Gross Receipts over \$50,000 x .0012)	If more than \$1 million: \$1,200 + (Gross Receipts over \$1 mil x .0015)	If more than \$2.5 million: \$3,450 + (Gross Receipts Over \$2.5 mil x .0023)	If more than \$20 million: \$43,700 + (Gross Receipts Over \$20 mil x .004)	If more than \$50 million: \$163,700 + (Gross Receipts Over \$50 mil x .0045)
M	Utility Companies <i>(based on gross receipts)</i>	<i>If under \$60,000:</i> \$60.00	If more than \$60,000: \$60 + (Gross Receipts over \$60,000 x .001)	If more than \$1 million: \$1,000 + (Gross Receipts over \$1 mil x .00225)	If more than \$2.5 million: \$4,375 + (Gross Receipts Over \$2.5 mil x .00325)	If more than \$20 million: \$61,250 + (Gross Receipts Over \$20 mil x .00375)	If more than \$50 million: \$173,750 + (Gross Receipts Over \$50 mil x .004)

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N	Miscellaneous <i>(based on gross payroll)</i>	<i>If under \$50,000:</i> \$60.00	<i>If more than \$50,000:</i> \$60 + (Gross Receipts over \$50,000 x .0012)	<i>If more than \$1 million:</i> \$1,200 + (Gross Receipts over \$1 mil x .0015)	<i>If more than \$2.5 million:</i> \$3,450 + (Gross Receipts Over \$2.5 mil x .0024)	<i>If more than \$20 million:</i> \$45,450 + (Gross Receipts Over \$20 mil x .0039)	<i>If more than \$50 million:</i> \$162,450 + (Gross Receipts Over \$50 mil x .0055)
O	Residential & Non-Residential Rental Property <i>(based on gross receipts)</i>	<i>If under \$1,000:</i> \$13.95	<i>If over \$1,001 or more:</i> (Gross Receipts x .01395)				
P	Cannabis <i>(based on gross receipts)</i>	2022 & After Cannabis Business Tax Rates					
			Retail	Indoor Cultivation	Outdoor Cultivation	Manufacturing Packaging & Storage	Distribution
		Equity					
		\$0-\$1.5m	0.12%	0.12%	0.12%	0.12%	0.12%
		\$1.5m-\$5m	5.00%	5.00%	4.50%	4.50%	3.00%
		Over \$5m	5% (Non-Marginal)	5% (Non-Marginal)	5.00%	5.00%	4.00%
		General (Non-Equity)					
		\$0-\$750k	0.12%	0.12%	0.12%	0.12%	0.12%
		\$750k-\$1.5mil	4.00%	4.00%	3.50%	3.50%	2.50%
		\$1.5m -\$5m	5.00%	5.00%	4.50%	4.50%	3.00%
Over \$5m	5% (Non-Marginal)	5% (Non-Marginal)					
Q	Firearms Ammunition <i>(based on gross receipts)</i>	<i>If under \$2,500:</i> \$60.00			<i>If \$2,500 or more:</i> \$60 + \$24 per thousand over \$2,500		
RA	Ambulances Services <i>(based on the number of vehicles)</i>	\$149 per Vehicle					
RL	Limousines <i>(based on the number of vehicles)</i>	\$180.00 per Vehicle					
RT	Taxicabs <i>(based on the number of permits)</i>	\$180 per Permit					
S	Transportation & Trucking <i>(based on the number of employees)</i>	<i>\$150 for first person employed; \$25 per person for the next 9 persons employed; \$30 per person for the next 90 persons employed; \$40 per person for persons employed beyond the first 100</i>					