



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> | | | | | |