



CITY OF OAKLAND BUSINESS TAX CLASSIFICATION & RATE SCHEDULE

Ind. Code	Business Description & Tax Basis	Minimum Tax	How to Calculate The Tax
A C D I J K T W	Retail Sales (based on gross receipts) Automobile Sales (based on gross receipts) Wholesale Sales (based on gross receipts) Manufacturing (based on value-added) ¹ Mfg. (2) (based on Oakland expenses) Admin Headquarters (gross payroll) ² Media Firms (based on gross receipts) Miscellaneous (based on gross payroll)	If under \$50,000: \$60.00	If \$50,001 or more: (Gross Receipts, etc.) x .0012 (tax rate = \$1.20 per \$1,000)
B	Grocers (based on gross receipts)	If under \$100,000: \$60.00	If \$100,001 or more: Gross Receipts x .0006 (tax rate = \$.60 per \$1,000)
E H O P	Business/Personal Svcs. (gross receipts) Contractors (Oakland gross receipts) Commercial Rental—5-Yr Exemption ³ Hotel/Motel (based on gross receipts)	If under \$33,335: \$60.00	If \$33,336 or more: Gross Receipts x .0018 (tax rate = \$1.80 per \$1,000)
F	Professional/Semi-Professional Services (based on gross receipts)	If under \$16,666: \$60.00	If \$16,667 or more: Gross Receipts x .0036 (tax rate = \$3.60 per \$1,000)
G	Recreation/Entertainment (based on gross receipts)	If under \$13,335: \$60.00	If \$13,336 or more: Gross Receipts x .0045 (tax rate = \$4.50 per \$1,000)
L	Trucking/Transportation (based on the number of full-time employees)	None	See Tax Table II, below
M	Residential Rental Property (based on gross receipts)	If under \$1,000: \$13.95	If \$1,001 or more: Gross Receipts x .01395 (tax rate = \$13.95 per \$1,000)
N	Commercial Rental Property (based on gross receipts)	If under \$1,000: \$13.95	If \$1,001 or more: Gross Receipts x .01395 (tax rate = \$13.95 per \$1,000)
U	Utility Companies (based on gross receipts)	If under \$60,000: \$60.00	If \$60,001 or more: Gross Receipts x .001 (tax rate = \$1.00 per \$1,000)
X	Taxicabs (based on the number of permits)	None	\$180.00 per Permit
Y	Ambulances & Limousines (based on the number of vehicles)	None	\$75.00 per Vehicle
Z	Cannabis (based on gross receipts)	\$60.00	2020 Cannabis Business Tax Rates

¹ Value Added = Total Gross Receipts less the cost of raw materials used to make the product.

² Administrative Headquarters: This office location must be for administrative (non-revenue producing) purposes only. Must have at least one other revenue-producing location.

³ Newly constructed commercial building(s) with major renovations completed after 7/1/1981: May qualify for a lower tax rate of \$1.80 per \$1,000 for five (5) years. Contact the Revenue Audit Section at 510-238-3084 for further information.

TAX TABLE II (INDUSTRY CODE L)

Tax Rate Per Employee	Applicable Number of Employees
\$72.00	1 st Employee (business owner)
\$18.00	For each of the next 19 employees
\$9.00	For each of the next 80 employees
\$7.50	For each of the next 100 employees
\$4.50	For each of the next 200+ employees