



City of Oakland
Business Tax Customer Service Unit
250 Frank H. Ogawa Plaza, #1320
Oakland, CA 94612
(510) 238-3704

Minimum Wage & Labor Standards Enforcement Fee – FAQs

1. *What is the Minimum Wage & Labor Standards Enforcement Fee?*
The fee will be used to cover staffing, education and other administrative costs associated with the enforcement of Measure FF- Minimum Wage, Sick Leave & Other Employment Standards.
2. *My business is not in Oakland. Do I still have to pay this fee?*
This fee is applicable all businesses, even those who are based outside the City but who employ with 1 or more employees who perform work in Oakland.
3. *I am self-employed. Do I have to pay the fee?*
Business owners who are self-employed, with no employees other than self are exempt from the fee.
4. *My spouse and family are part of my business. Are they considered employees?*
If they are legal owners of the business, then no they are not considered employees for the purpose of the fee assessment only. If they are not legal owners of the business, they are subject to the fee. They can prove they are the legal owner if they are registered with state, fictitious name office, or listed as owners in the local tax database.
5. *Does this fee apply if I have part-time employees?*
Any employee who works 2 or more hours in a work week are covered under Measure FF and Measure Z. Therefore, the employer is subject to the fee.
6. *Will the Minimum Wage & Labor Standards Enforcement Fee be charged every year?*
Yes, the fee will be due annually on March 1st.
7. *My business is based in Oakland but I have employees that are remote outside of Oakland. Are we still subject to the fee?*
No, only employees performing work within the geographical boundaries of Oakland are subject to the Measures. Therefore, in this case the employer is not subject to the fee.
8. *Are non-profit organizations and daycare centers subject to the fee?*
Yes, this fee applies to all employees regardless of *their* tax exemption.



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9. What happens if I do not pay the fee?

If the fee is not paid, a business tax certificate will not be issued. This is because the balance on the account will be greater than the \$10.00 threshold.

10. What if I made a mistake in reporting the number of employees?

You can amend your reported number of employees in writing to the Business Tax Office at the address above. Be sure to include the account number.

11. Where can I receive more information about the fee?

For more information, please call the Contracts and Compliance Department at (510) 238-6258 or by email at minwageinfo@oaklandca.gov