

## 2023-2024 SCHEDULE OF RATES & TAXES

Rate Code: **11**

Classification Code Description: **CONTRACTOR**

**PROJECT START DATE IN OXNARD (YOUR PORTION OF THE PROJECT):**

**State Contractors License #:** \_\_\_\_\_ **Class:** \_\_\_\_\_ **Expiration Date** \_\_\_\_\_

Business Tax Certificate Expires – Last Day of Month Prior to Anniversary Month (Application Month in Oxnard). Penalties accrue at 10% or \$10 per month whichever is greater not to exceed 50%.

The business tax is calculated based on \$403.00 base tax plus \$23.00 per employee whether they are full- or part-time employees. Part-time employees are counted as one (1) employee.

*OCC section 11-1(H) EMPLOYEE - Any person engaged in conducting any business and earning regular wages or salary or directly participating in the profits of the business, including, but not limited to, owners, any member of an owner's family, proprietors, officers, directors, partners, managers, operators, trustees, trustors, beneficiaries, associates, salespeople, solicitors and joint venturers, but not including independent contractors.*

As an employer, if you are hiring independent contractors (not an employee), you should make sure that they comply with the business tax requirements of the City of Oxnard. All independent contractors paid on a "1099" must contact License Services for requirements. Do not include them as your employee(s).

*OCC section 11-1(K) INDEPENDENT CONTRACTOR - Any person engaged to aid in the business of another person and compensated through commission or in any manner other than regular wages or salary or direct participation in the profits of the business.*

Businesses located outside of Oxnard may report only the number of employees working in the City of Oxnard at one time.

1. Base tax	= \$	<u>403.00</u>
2. Number of employees _____ X \$23.00	+ \$	<u>.00</u>
3. Total tax – add lines 1 and 2	= \$	<u>.00</u>
4. Add penalty – see penalty section above Line 3 X penalty _____%	+ \$	<u>.</u>
5. SB 1186* State-mandated disability access compliance fee	+ \$	<u>4.00</u>
6. Add processing fee – processing fee must be included with payment	+ \$	<u>12.00</u>
7. Total business tax/fee due – add lines 3, 4, 5 and 6	= \$	<u>.</u>

**OR** You may also choose to pay the business tax based on the amount of gross receipts. Please contact License Services at (805) 385-7817 for further information.

*All business tax reports are subject to audit (Oxnard City Code section 11-14).*

\*Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the Division of the State Architect at [www.dgs.ca.gov/dsa/home.aspx](http://www.dgs.ca.gov/dsa/home.aspx), the Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov), and the California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov)

I declare under penalty of perjury that the foregoing is true, correct and complete.

Name of Business

Control No. / Business Tax Certificate No.

Signature

Print Name / Title

Date / Phone No.

**PLEASE RETURN THIS FORM WITH THE BUSINESS TAX CERTIFICATE APPLICATION AND PAYMENT**