

OCCUPATION TAX RATE TABLE

PLEASE SEE BACK OF SEPARATE INSTRUCTION SHEET FOR DEFINITION OF GROSS RECEIPTS AND EXCLUSIONS.

RANGE OF GROSS RECEIPTS	RATE PER THOUSAND DOLLARS
0 - 250,000	.30
250,001 - 500,000	.35
500,001 - 750,000	.40
750,001 - 1,000,000	.45
1,000,001 - 1,500,000	.50
1,500,001 - 2,000,000	.55
2,000,001 - 3,000,000	.60
3,000,001 - 4,000,000	.65
4,000,001 - 5,000,000	.70
5,000,001 - 6,000,000	.75
6,000,001 - 7,000,000	.80
7,000,001 - 8,000,000	.85
8,000,001 - 9,000,000	.90
9,000,001 - 10,000,000	.95
10,000,001 - 11,000,000	1.00
11,000,001 - and above	1.05

TAX CLASS	TAX CLASS FACTOR
1	1.00
2	1.25
3	1.50
4	1.75
5	2.00
6	2.25

Occupational Tax is calculated on a graduated scale. The first \$250,000 is taxed at 30 cents per thousand, the next \$250,000 at 35 cents per thousand, and so on. See example below based on gross revenue of \$1,750,000 for a business in Tax Class 2. The Tax Class Factor for this business is 1.25 based on the chart above.

$$\begin{aligned}
 250 \times .30 &= 75.00 \\
 250 \times .35 &= 87.50 \\
 250 \times .40 &= 100.00 \\
 250 \times .45 &= 112.50 \\
 500 \times .50 &= 250.00 \\
 \underline{250 \times .55} &= \underline{137.50}
 \end{aligned}$$

TOTAL: $\$762.50 \times 1.25 = \953.13 AMOUNT DUE

INSTRUCTIONS FOR ON-LINE RENEWALS:

CAUTION: Do not pay the amount due that is shown when you first log in to the link. To calculate 2017 occupational tax fees on the website: Enter license type, license number, and renewal number provided on the renewal form. Under “Select Licenses for Payment” click the box next to “unpaid”. Click the money symbol next to the dollar amount. Enter 2017 gross revenue divided by 1000, calculate amount due, and save. (Example: \$150,000 gross revenue is entered as 150.) **PLEASE NOTE:** Gross revenue divided by 1000 does not equal amount due. This figure must be entered to calculate the fee.

<https://billpay.fayetteville-ga.gov/eSuite.Licensing>

FORM MUST BE MAILED IN FOR ON-LINE RENEWALS. SEND COPY OF ON-LINE PAYMENT RECEIPT WITH FORM.