

City of Merced: Office of Economic Development  
 678 W. 18th St., Merced, CA 95340  
 1-800-723-4788 | 209-385-4788 | 209-723-1780 fax  
 Frank Qunintero: [quinterof@cityofmerced.org](mailto:quinterof@cityofmerced.org)

## Taxes

*By lindy*

Published: 10/06/2011 - 20:04

City of Merced - Tax Profile			
Tax	Bas is	Rat e	Age ncy
Busi nes s Lice nse	Con sum er Pric e Inde x or Gro ss Rec eipt s	Flat Rat e bas ed on type of busi nes s	<a href="#">Cit y of Me rce d Fin an ce De pt.</a> 209-388-7900
Tran sien t Occ upa ncy	Tax able rent s	10%	<a href="#">Cit y of Me rce d Fin an ce</a>

			<a href="#">De pt. 209- 388- 790 0</a>
Utilit y	Non e	Non e	<a href="#">Cit y of Me rce d Fin an ce De pt. 209- 388- 790 0</a>
Pro pert y	Ass ess ed valu e	1%	<a href="#">Co unt y of Me rce d As se ss or' s Off ice 209- 385- 763 1</a>
<i>Source: Mer ced Fina nce Dep artm ent ( <a href="#">ww w. cit yof me</a></i>			

---

[rce](#)  
[d.o](#)  
[rg/](#)  
[de](#)  
[pts](#)  
[/fin](#)  
[an](#)  
[ce/](#)  
[def](#)  
[aul](#)  
[t.a](#)  
[sp](#)),  
Mer  
ced  
Cou  
nty  
Ass  
ess  
or's  
Offic  
e(  
[ww](#)  
[w.](#)  
[co.](#)  
[me](#)  
[rce](#)  
[d.c](#)  
[a.u](#)  
[s/i](#)  
[nd](#)  
[ex.](#)  
[as](#)  
[px](#)  
[?N](#)  
[ID](#)  
[=5](#)  
[9](#))  
(Oct  
ober  
201  
1)

Stat  
e of  
Cali  
forn  
ia -  
Tax  
Prof  
ile

--	--	--	--

Tax	Bas is	Rat e	Age ncy
Cor porate Inco me and Fran chise Tax	Net Inco me app ortio ned to Calif orni a	Cor porate-8.84% S-C orps -1.5% Ban k/Fi nanc ial Corp-10.84% S-B ank/ Fina ncial S-C orp-3.5%	<a href="#">Fr an chi se Tax Board</a>
Sale s and Use Tax	Rec eipt s from sale or lease of taxa ble item s	7.75%	<a href="#">Bo ard of Eq ual iza tion</a>
Pers onal Inco me Tax	Tax able pers onal inco me	1.0% to 9.55%	<a href="#">Fr an chi se Tax Board</a>
Une mply ment Insu ranc e	First \$7,000 of wag es	3.4% to 6.2%	<a href="#">E mply me nt De</a>

e	per emp loye e per year		<a href="#">vel op me nt De par tm ent</a>
Wor kers Co mpe nsat ion Insu ranc e	Payr oll and occ upat ion	Vari able dep endi ng on occ upat ion clas sific atio n	<a href="#">De par tm ent of Ind ust rial Re lati on s</a>
Disa bilit y Insu ranc e	First \$93, 316 of wag es	1.2 % (pai d by emp loye e)	<a href="#">E mp loy me nt De vel op me nt De par tm ent</a>
Emp loy men t Trai ning Tax	First \$7,0 00 of wag es per emp loye e per year	0.1 %	<a href="#">E mp loy me nt De vel op me nt De par tm ent</a>
Fini shed	Non e	Non e	Non e

Goods, Raw Material, Inventory Tax			
Mineral Severance Tax	None	None	None
Inheritance Tax	None	None	None
Source: California Employment Development Department, 2011 California Employer's Guide (DE-44) ( <a href="http://www.edd.ca.gov">www.edd.ca.gov</a> )			

---

[ov/](#)  
[em](#)  
[plo](#)  
[yer](#)  
[.as](#)  
[p\);](#)  
Calif  
orni  
a  
Fran  
chis  
e  
Tax  
Boa  
rd (  
[ww](#)  
[w.f](#)  
[tb.](#)  
[ca.](#)  
[go](#)  
[v\);](#)  
Calif  
orni  
a  
Dep  
artm  
ent  
of  
Indu  
stria  
l  
Rela  
tion  
s (  
[ww](#)  
[w.](#)  
[dir.](#)  
[ca.](#)  
[go](#)  
[v/\)](#)  
(Oct  
ober  
201  
1)