

City of Merced: Office of Economic Development  
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## Taxes

*By lindy*

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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.</a> 209- 388- 790 0
Utilit y	Non e	Non e	<a href="#">Cit y of Me rce d Fin an ce De pt.</a> 209- 388- 790 0
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</a> 209- 385- 763 1
<i>Source: Merced Finance Department (<a href="http://www.cityofmerced.gov">www.cityofmerced.gov</a>)</i>			

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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) ([www.edd.ca.gov](http://www.edd.ca.gov))

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