

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><br>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<br/>pt.<br/>209-<br/>388-<br/>790<br/>0</a>                                                                                      |
| Utilit<br>y                                                                                               | Non<br>e                      | Non<br>e | <a href="#">Cit<br/>y<br/>of<br/>Me<br/>rce<br/>d<br/>Fin<br/>an<br/>ce<br/>De<br/>pt.<br/>209-<br/>388-<br/>790<br/>0</a>                      |
| Pro<br>pert<br>y                                                                                          | Ass<br>ess<br>ed<br>valu<br>e | 1%       | <a href="#">Co<br/>unt<br/>y<br/>of<br/>Me<br/>rce<br/>d<br/>As<br/>se<br/>ss<br/>or'<br/>s<br/>Off<br/>ice<br/>209-<br/>385-<br/>763<br/>1</a> |
| <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 nan cial 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               | First \$7,000 of wag es                          | 3.4% to 6.2%                                                                                   | <a href="#">E mply me nt De</a>           |

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