



Occupational Tax (Business License) Fee Schedule

Page 1 of 1

Updated **SEPT 2023**

NOTICE TO APPLICANT

Occupational Tax fees are dependent upon the number of employees located at each business location. Fees are due no later than March 31. Payments received after this date will be assessed penalties on a monthly accrual basis.

Practitioners may pay the \$400 per practitioner fee instead of reporting the number of employees. If an applicant chooses to pay the per practitioner fee, they DO NOT pay the employee fee.

Annual Occupational Tax (Business License) Fee Schedule

Number of Employees	Total Tax Rate Due	Total Prorated Tax Rate After July 1
0-1	\$125	\$75
2	\$175	\$100
3	\$225	\$125
4	\$275	\$150
5	\$325	\$175
6	\$375	\$200
7	\$425	\$225
8	\$475	\$250
9	\$525	\$275
10	\$575	\$300
11	\$625	\$325
12	\$675	\$350
13	\$725	\$375
14	\$775	\$400
15	\$825	\$425
16	\$875	\$450
17	\$925	\$475
18	\$975	\$500
19	\$1025	\$525
20	\$1075	\$550
21+	\$1075 + \$5/employee	\$550 + \$5/employee

Practitioners of Professions

Lawyers	Land Surveyors	Physicians Practitioners of Physiotherapy
Osteopaths	Public Accountants	Chiropractors Embalmers
Podiatrists	Funeral Directors	Dentists
Optometrists	Architects	Civil, Mechanical, Hydraulic, or Electrical Engineers
Psychologists	Veterinarians	Marriage and Family Counselors
Social Workers	Landscape Architects	Professional Counselors