



2025 Occupation Tax

The business occupation tax is based on the total gross receipts of the business in combination with the most current profitability ratios determined by NAICS (North American Industry Classification System) codes, administrative and regulatory fees.

- A **\$100,000 exemption** applies only to businesses reporting **\$100,000 or less** in gross receipts.
- A \$100 administrative fee will apply to all businesses. A \$50 **non-refundable** regulatory fee will apply to commercial businesses only. In addition, a fee of \$12 per employee will be assessed on all businesses with 100 or more full-time employees.
- Professional Practitioners may elect to pay a flat fee of \$400 per practitioner or elect to pay based on gross receipts. **If Practitioners choose to pay based on gross receipts, a \$100 administrative fee will be required.**
- **Occupation Tax is capped at \$85,000**

Schedule of Rates*

You will find your Tax Class and Tax Rate by locating the first two digits of your NAICS code.

NAICS starts with	BUSINESS TYPE	TAX CLASS	TAX RATE
11	AGRICULTURE, FORESTRY, HUNTING, AND FISHING	E	0.0016
21	MINING	E	0.0016
22	UTILITIES	A	0.0007
23	CONSTRUCTION	C	0.0011
31,32,33	MANUFACTURING	C	0.0011
42,44,45	WHOLESALE AND RETAIL TRADE	B	0.0009
48,49	TRANSPORTATION AND WAREHOUSING	C	0.0011
51	INFORMATION	E	0.0016
52	FINANCE AND INSURANCE	F	0.0018
53	REAL ESTATE AND RENTAL AND LEASING	G	0.0022
54	PROFESSIONAL, SCIENTIFIC, and TECHNICAL SERVICES	F	0.0018
55	MANAGEMENT OF COMPANIES (HOLDING COMPANIES)	G	0.0022
56	ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES	C	0.0011
61	EDUCATIONAL SERVICES	E	0.0016
62	HEALTH CARE AND SOCIAL ASSISTANCE	E	0.0016
71	ARTS, ENTERTAINMENT, AND RECREATION	F	0.0018
72	ACCOMMODATION, FOOD SERVICES, AND DRINKING PLACES	C	0.0011
81	OTHER SERVICES	E	0.0016

* Rates effective January 1, 2023