



SANDY SPRINGS

GEORGIA

SCHEDULE OF RATES

The business occupation tax is based on the total gross receipts of the business in combination with the most current profitability ratio, number of employees and a base flat tax fee.

The administrative fee of \$75.00 levied on all applications (except professional practitioners paying a flat fee) and is non-refundable. Add a flat rate of \$50.00 to the total amount due.

The employee tax rate is \$13.00 for zero to one employee and \$13.00 for each additional employee.

CLASS 01	.00050	(x) times gross receipts exceeding \$20,000.00
CLASS 02	.00080	(x) times gross receipts exceeding \$20,000.00
CLASS 03	.00085	(x) times gross receipts exceeding \$20,000.00
CLASS 04	.00090	(x) times gross receipts exceeding \$20,000.00
CLASS 05	.00095	(x) times gross receipts exceeding \$20,000.00
CLASS 06	.00115	(x) times gross receipts exceeding \$20,000.00
CLASS 07	.00120	(x) times gross receipts exceeding \$20,000.00
CLASS 08	.00135	(x) times gross receipts exceeding \$20,000.00
CLASS 09	.00140	(x) times gross receipts exceeding \$20,000.00
CLASS 10	.00145	(x) times gross receipts exceeding \$20,000.00
CLASS 11	.00150	(x) times gross receipts exceeding \$20,000.00
CLASS 12	.00155	(x) times gross receipts exceeding \$20,000.00
CLASS 13	.00160	(x) times gross receipts exceeding \$20,000.00
CLASS 14	.00165	(x) times gross receipts exceeding \$20,000.00
CLASS 15	.00170	(x) times gross receipts exceeding \$20,000.00
CLASS 16	.00175	(x) times gross receipts exceeding \$20,000.00
CLASS 17	.00180	(x) times gross receipts exceeding \$20,000.00
CLASS 18	.00185	(x) times gross receipts exceeding \$20,000.00
CLASS 19	.00190	(x) times gross receipts exceeding \$20,000.00
CLASS 20	.00195	(x) times gross receipts exceeding \$20,000.00
CLASS 21	.00200	(x) times gross receipts exceeding \$20,000.00
CLASS 22	.00210	(x) times gross receipts exceeding \$20,000.00
CLASS 23	.00215	(x) times gross receipts exceeding \$20,000.00
CLASS 24	.00220	(x) times gross receipts exceeding \$20,000.00
HOT/MOT	.00120	(x) times gross receipts exceeding \$20,000.00
FIN-INSTIT	.00250	(x) times gross receipts (minimum fee of \$1,000.00/Year)
BLPF	\$400.00	Professional Practitioner pay Flat Rate only
INSUR-FAD	\$150.00	Pay Flat Fee only

Professional Practitioners may select to pay a flat fee of \$400.00 or compute their fee using the Gross Receipts method and the appropriate class fee.

CLASS 13	Law	CLASS 12	Land Surveying
CLASS 06	Medicine	CLASS 06	Physiotherapy
CLASS 06	Osteopathy	CLASS 14	Public Accounting
CLASS 06	Chiropractic	CLASS 10	Embalming
CLASS 06	Podiatry	CLASS 10	Funeral Directing
CLASS 06	Dentistry	CLASS 14	Civil Engineering
CLASS 06	Optometry	CLASS 14	Mechanical Engineering
CLASS 06	Applied Psychology	CLASS 14	Hydraulic Engineering
CLASS 08	Veterinary	CLASS 14	Electrical Engineering
CLASS 08	Landscape Architecture	CLASS 14	Architecture
CLASS 07	Professional Counselors	CLASS 07	Marriage and Family Therapists