L.A.M.C. SECTION 21.142

STEVEDORES TAX SCHEDULE

Renewal Year: _____

Your tax for doing business within the City of Los Angeles for the period indicated on the renewal form is based in part on the average number of permanent employees during the previous calendar year. To compute your tax liability, please complete the worksheet below and return it with your Business Tax Renewal Form.

TO DETERMINE AVERAGE NUMBER OF EMPLOYEES

Number of **permanent employees** as of the **15th** day of each month of the prior year.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL

The result of this 12-month total, divided by 12 is the average number (Enter on Line 1, below): _____

If this result has a remainder, round up to the next higher whole number;

EXAMPLE: If total of 12-month employee total is 423, divided by 12 = 35.25, then use 36.

For every person engaged in the business of stevedoring from a fixed place of business within the City of Los Angeles, the tax shall be $106.43 per year or fractional part thereof, plus $8.87 per year or fractional part thereof for each employee, plus (i) $177.38 per year or fractional part thereof if there are more than 24 or less than 100 employees or (ii) $302.72 per year or fractional part thereof if there are more than 99 employees.

TO COMPUTE YOUR TAX LIABILITY

Line 1: Average number of employees – enter here and in Column D, "Basis for Tax" of the Business Tax Renewal Form adjacent to Fund Class Code L142……. _____

Line 2: Average number of employees from line 1:_____ X $8.87 = …….. _____

Line 3: Base Tax…….. **$106.43**

Line 4: Additional Tax (see below) …… _____

- If number of employees on line 1 is 24 or less, enter **$ 0.00**
- If number of employees on line 1 is 25 – 99, enter **$ 177.38**
- If number of employees on line 1 is 100 or more, enter **$ 302.72**

Line 5: Subtotal: Add together the amounts of lines 2, 3 and 4……. _____

Line 6: Only if your renewal form shows that the business was new last year for this classification, indicated by Column G. being blank, subtract **$ 106.43** from the amount on line 5 and enter the result here…….. _____

Line 7: Total Tax Due: Add the amounts on lines 5 and 6 (if an amount is shown on line 6) and enter the result here and in Column H of the Business Tax Renewal Form adjacent to The Fund Class Code L142……. _____