

**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 15<sup>th</sup> 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 <b>Col. D, “Basis for Tax”</b> of the <b>Business Tax Renewal Form</b> adjacent to Fund Class Code L142.....	_____
Line 2. Average number of employees from line 1: _____ X \$ 8.87 = .....	\$ _____
Line 3. <b>BASE TAX</b> .....	\$ <u>106.43</u>
Line 4. <b>ADDITIONAL TAX</b> (see below).....	\$ _____
If number of employees on line 1 is 24 or less, enter \$ _____	0
If number of employees on line 1 is 25 – 99 ..... enter \$ _____	<u>177.38</u>
If number of employees on line 1 is 100 or more, enter \$ _____	<u>302.72</u>
Line 5. <b>Subtotal:</b> Add together the amounts on lines 2, 3, & 4.....	\$ _____
Line 6. <b><u>ONLY IF YOUR RENEWAL FORM SHOWS THAT THE BUSINESS WAS NEW LAST YEAR FOR THIS CLASSIFICATION,</u></b> (indicated by Col. G being blank, subtract \$ <u>106.43</u> from the amount on Line 5 and enter the result here.....	\$ _____
Line 7. <b>TOTAL TAX DUE:</b> Add the amounts on lines 5 and 6 (if an amount is shown on <b>Line 6</b> ) and enter the result here and in <b>Col. H</b> of the <b>Business Tax Renewal Form</b> adjacent to Fund Class Code L142.....	\$ _____