

INSTRUCTIONS FOR DETERMINING NUMBER OF EMPLOYEES

NUMBER OF EMPLOYEES: means all persons engaged in the operation or conduct of any business, whether as owner, any member of owner's family, partner, agent, manager, solicitor, or salesman, regardless of basis of compensation, and any and all other persons employed or working in such business, including but not limited to students and apprentices working in connection with instruction in any business, for which service the owner, operator or management receives compensation or a thing of value.

In determining the number of employees, the number of hours worked by all employees during the preceding year shall be added together and the sum divided by 2,000. Any remainder or fraction shall not be considered.

Any employee who is paid for working away from the business location for more than 50% of the time for which he is paid during a fiscal year shall be deemed an exempt employee, and his time shall not be included in the computation above, except that a business in which all employees qualify for the exemption shall pay a tax using one (1) employee as a basis for computing the tax due.

BASIC RATE SCHEDULE - ZONE 1

<u>Number of Employees</u>	<u>Rate</u>	<u>Number of Employees</u>	<u>Rate</u>	<u>Number of Employees</u>	<u>Rate</u>
1	\$ 22.50	10	\$168.00	19	\$264.00
2	39.00	11	180.00	20	273.00
3	57.00	12	192.00	21	279.00
4	75.00	13	204.00	22	285.00
5	93.00	14	216.00	23	291.00
6	108.00	15	228.00	24	297.00
7	123.00	16	237.00	25	303.00
8	138.00	17	246.00	Over 25	302.00+
9	153.00	18	255.00		+ \$2.00 per each add'l employee

DUE DATES / PENALTIES

Due Dates: A minimum of half (50%) of the assessment is due on January 1, 2004 and the balance is due on June 1, 2004.

Delinquent Penalties: Add penalties of 10% per month of the assessment due for payments received by the City 30 days after the due date (January 31, 2004 & June 30, 2004).

Failure to File: Any business which has not filed its Self-Computation Form For Assessment and paid the first half of its assessment by March 30, 2004 and the second half of its assessment by July 31, 2004 will be subject to the assessment being calculated at a minimum of the 10 employee rate and delinquent penalties and charges. The collection of the assessment may be referred to a collection agency or may be pursued through an action in small claims court.