

**CITY OF VARNELL
P O DRAWER C
VARNELL, GA 30756**

**BUSINESS OCCUPATIONAL TAX ORDINANCE NO. 121395
ADMINISTRATIVE FEE AND TAX RATE SCHEDULE**

All business are required to pay a non-prorated, non-refundable administrative fee of (\$70.00), seventy dollars on all business occupational accounts. This fee is required on all initial forms of registration, annual renewal of business certificates, or reopening of such accounts. Also, if a business owner has more than one business location within the city, a business occupational tax certificate must be applied for each location.

The occupational tax is based on the total number of employees which are employed at the business. This total includes full time, part time, owners, and managers. The tax rate is a follows:

- \$15.00 per employee for the first 25 employees
- \$14.00 per employee for the next 25 employees
- \$13.00 per employee for the next 50 employees
- \$12.00 per employee for the next 100 employees
- \$11.00 per employee for the next 300 employees
- \$10.00 per employee for each additional employee

NOTE: The following example shows the process for calculating the amount of business occupational tax on a Varnell Business by using the above rates and schedule. This example is based upon a full calendar year and is as follows:

Example

Varnell Business with two (2) owners, one (1) manager, two (2) full time employees, one (1) part time employee. Using this mix of employees, the calculations and method are as follows:

Administrative fee, required of all business	\$ 70.00
Number of employees, total of six (6), 6 x \$15.00 per employee.....	\$ 90.00
Total occupational tax for example business	\$160.00

The number of employees of a business is computed on a full-time basis or full-time equivalent basis. An employee who has been hired as a full-time employee and works 40 hours or more per week shall be considered and listed as full-time employee. The total hours worked by all part time employees shall be added and divided by 40 to produce the full-time equivalents. This figure shall be added to the number of full-time employees to determine the total number of taxable employees for the business. Owners, managers, etc. are to be included.

Sincerely,

City of Varnell, GA

CITY OF VARNELL
BUSINESS OCCUPATIONAL TAX CERTIFICATE RETURN
THIS RETURN MUST BE PRINTED OR TYPED AND

If you have questions, please call the City Clerk at 706-694-8800

CITY OF VARNELL P O BOX C VARNELL, GA 30756	(6) BUSINESS NAME: _____ D/B/A: _____ CITY, STATE & ZIP: _____ PHYSICAL ADDRESS: _____ TELEPHONE NO.: (____) _____
(1) CALENDER YEAR _____	(7) LIST A CONTACT PERSON, HOME ADDRESS CITY, STATE, ZIP & HOME PHONE: (Manager, Owner, Officer, Agent, Etc.) _____ _____ _____ _____ (____) _____
(2) NEW _____ RENEWAL _____ CHANGE _____	
(3) TYPE BUSINESS: _____ _____	
(4) HOW MANY FULL TIME & PART TIME PERSONS ARE EMPLOYED AT YOUR ESTABLISHMENT? _____ This should include manager, owners, etc.	(8) THIS RETURN IS DUE IN THE OFFICE OF THE CITY CLERK ON OR BEFORE THE 15th OF FEBRUARY OF EACH YEAR BEFORE A CERTIFICATE CAN BE ISSUED. FAILURE TO FILE THIS RETURN BY THE 1st OF APRIL WILL RESULT IN PENALTY, INTEREST AND FINE.
(5) IS YOUR BUSINESS LOCATED INSIDE CITY LIMITS OF VARNELL, GEORGIA? YES _____ NO _____	
FOR OFFICE USE ONLY ACCOUNT NO. _____ SIC CODE _____ DATE RECEIVED _____ INACTIVE DATE _____ EXPIRATION _____	I CERTIFY THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT I UNDERSTAND THAT FALISFICATION OF THIS RETURN COULD CAUSE DENIAL OF CERTIFICATE WITHOUT REFUND. SIGNATURE _____ DATE RETURN FILED _____
PLEASE, type or print return form in ink. Fill out form completely. Sign form and return with your payment by the due date. If your business no longer exists, please indicate on form and return to city.	