

**City Manager's Office**  
**Administrative Order No:** 062  
**Issued:** 12/1/14



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Approved by: Joe Sbranti, City Manager

**SUBJECT: Optional Methods of Determining Gross Receipts for Business License**

**PURPOSE:**

To establish an alternative methodology to determine gross receipts used in the calculation of business license tax. This option generally applies to businesses that provide services where the reportable proof of gross receipts is not available or inconclusive.

**PROCEDURE:**

With good cause and upon determination that documentation of gross receipts is not available and/or inconclusive, the City may allow a business to use one of the two following methods to derive their reportable gross receipts. The option producing the greatest amount of gross receipt will be used as the basis for calculating the business license tax.

- 1). **United States Department of Labor - Bureau of Labor Statistics  
Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates (Oakland-Fremont-Hayward Metropolitan Division)**

[http://www.bls.gov/oes/current/oes\\_36084.htm](http://www.bls.gov/oes/current/oes_36084.htm)

Data are collected from employers in all industry sectors in the Oakland-Fremont-Hayward Districts. Estimates are calculated to provide hourly and annual wages by occupation code.

City staff will develop estimates of gross receipts based on the reported annual mean wage in the industry sector that most closely matches that of the business in question.

- 2). **Franchise Tax Board – Comparison by Industry (All Reporting Corporations)**

[https://www.ftb.ca.gov/aboutftb/plans\\_reports.shtml](https://www.ftb.ca.gov/aboutftb/plans_reports.shtml)

The Franchise Tax Board maintains corporate tax statistics including revenue estimating exhibits published on their website. These tables are presented semi-annually for use in the forecasting of personal income tax and corporation tax

revenue for the state. Comparison by Industry for All Reporting Corporations provides a summary by industry and their corresponding net income.

City staff will develop estimates gross receipts by taking total net income divided by the number of reporting corporations for the industry category that most closely matches that of the business in question.

Exhibit I – Bureau of Labor Statistics – Occupational Employment and Wage Estimates

Exhibit II – Franchise Tax Board – Comparison by Industry Schedule

# Employment Statistics

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## May 2013 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates

### Oakland-Fremont-Hayward, CA Metropolitan Division

For metropolitan and nonmetropolitan area definitions used by the OES survey, see the [Metropolitan and nonmetropolitan area definitions](#) page.

These estimates are calculated with data collected from employers in all industry sectors in the Oakland-Fremont-Hayward, CA Metropolitan Division, a metropolitan division in California.

Additional information, including the hourly and annual 10th, 25th, 75th, and 90th percentile wages and the employment percent relative standard error, is available in the [downloadable XLS file](#).

[Links to OES estimates for other areas and States](#)

Major Occupational Groups in the Oakland-Fremont-Hayward, CA Metropolitan Division  
(**Note** -clicking a link will scroll the page to the occupational group):

- 00-0000 [All Occupations](#)
- 11-0000 [Management Occupations](#)
- 13-0000 [Business and Financial Operations Occupations](#)
- 15-0000 [Computer and Mathematical Occupations](#)
- 17-0000 [Architecture and Engineering Occupations](#)

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- 19-0000 [Life, Physical, and Social Science Occupations](#)
- 21-0000 [Community and Social Service Occupations](#)
- 23-0000 [Legal Occupations](#)
- 25-0000 [Education, Training, and Library Occupations](#)
- 27-0000 [Arts, Design, Entertainment, Sports, and Media Occupations](#)
- 29-0000 [Healthcare Practitioners and Technical Occupations](#)
- 31-0000 [Healthcare Support Occupations](#)
- 33-0000 [Protective Service Occupations](#)
- 35-0000 [Food Preparation and Serving Related Occupations](#)
- 37-0000 [Building and Grounds Cleaning and Maintenance Occupations](#)
- 39-0000 [Personal Care and Service Occupations](#)
- 41-0000 [Sales and Related Occupations](#)
- 43-0000 [Office and Administrative Support Occupations](#)
- 45-0000 [Farming, Fishing, and Forestry Occupations](#)
- 47-0000 [Construction and Extraction Occupations](#)
- 49-0000 [Installation, Maintenance, and Repair Occupations](#)
- 51-0000 [Production Occupations](#)
- 53-0000 [Transportation and Material Moving Occupations](#)

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Filter Table by Text:

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Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
00-0000	All Occupations	total	1,003,860	0.9%	1000.000	1.00	\$22.41	\$28.70	\$59,700	1.0%
11-0000	<a href="#">Management Occupations</a>	major	64,230	1.7%	63.982	1.30	\$56.21	\$62.34	\$129,680	1.1%
11-1011	<a href="#">Chief Executives</a>	detail	2,050	4.9%	2.044	1.09	(5)	\$95.36	\$198,340	2.5%
11-1021	<a href="#">General and</a>	detail	18,480	2.5%	18.411	1.24	\$54.52	\$63.04	\$131,120	1.2%

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Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
	<a href="#">Operations Managers</a>									
11-1031	<a href="#">Legislators</a>	detail	170	8.7%	0.173	0.41	(4)	(4)	\$59,570	2.0%
11-2011	<a href="#">Advertising and Promotions Managers</a>	detail	240	16.0%	0.241	1.12	\$50.92	\$56.89	\$118,320	7.1%
11-2021	<a href="#">Marketing Managers</a>	detail	2,340	6.3%	2.330	1.78	\$72.69	\$76.80	\$159,740	2.3%
11-2022	<a href="#">Sales Managers</a>	detail	4,140	6.2%	4.129	1.55	\$59.41	\$66.25	\$137,800	2.1%
11-2031	<a href="#">Public Relations and Fundraising Managers</a>	detail	410	23.2%	0.406	1.00	\$50.38	\$58.48	\$121,630	4.4%
11-3011	<a href="#">Administrative Services Managers</a>	detail	2,660	4.4%	2.652	1.30	\$42.21	\$46.56	\$96,840	1.6%
11-3021	<a href="#">Computer and Information Systems Managers</a>	detail	3,350	6.0%	3.341	1.39	\$72.34	\$77.30	\$160,770	2.2%
11-3031	<a href="#">Financial Managers</a>	detail	5,270	4.6%	5.252	1.39	\$61.09	\$68.21	\$141,870	2.5%
11-3051	<a href="#">Industrial Production Managers</a>	detail	1,360	6.7%	1.350	1.08	\$56.34	\$63.43	\$131,930	2.9%
11-3061	<a href="#">Purchasing Managers</a>	detail	800	9.3%	0.801	1.53	\$60.73	\$66.12	\$137,530	5.6%
11-3071	<a href="#">Transportation, Storage, and Distribution Managers</a>	detail	1,000	5.7%	0.998	1.29	\$46.49	\$50.95	\$105,970	3.4%
11-3111	<a href="#">Compensation and Benefits Managers</a>	detail	190	12.6%	0.187	1.41	\$53.77	\$58.43	\$121,530	6.1%
11-3121	<a href="#">Human Resources Managers</a>	detail	1,140	4.9%	1.140	1.37	\$60.86	\$64.52	\$134,200	2.6%
11-3131	<a href="#">Training and Development Managers</a>	detail	220	8.9%	0.223	1.04	\$60.46	\$60.34	\$125,510	2.5%
11-9021	<a href="#">Construction Managers</a>	detail	2,530	8.4%	2.520	1.56	\$51.43	\$54.59	\$113,560	2.7%
11-9031	<a href="#">Education Administrators, Preschool and Childcare Center/Program</a>	detail	820	19.9%	0.816	2.27	\$27.52	\$28.26	\$58,780	4.7%
11-9032	<a href="#">Education Administrators, Elementary and</a>	detail	1,380	9.0%	1.372	0.80	(4)	(4)	\$103,420	2.3%

EXHIBIT I

Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
	<a href="#">Secondary School</a>									
11-9033	<a href="#">Education Administrators, Postsecondary</a>	detail	890	27.5%	0.883	0.93	\$47.27	\$52.02	\$108,200	3.6%
11-9039	<a href="#">Education Administrators, All Other</a>	detail	310	10.7%	0.307	1.32	\$43.89	\$46.52	\$96,760	4.9%
11-9041	<a href="#">Architectural and Engineering Managers</a>	detail	3,060	13.3%	3.052	2.21	\$78.09	\$81.97	\$170,500	2.6%
11-9051	<a href="#">Food Service Managers</a>	detail	2,010	8.9%	2.000	1.39	\$22.13	\$24.29	\$50,520	3.5%
11-9081	<a href="#">Lodging Managers</a>	detail	140	28.5%	0.136	0.58	\$28.23	\$30.69	\$63,840	13.6%
11-9111	<a href="#">Medical and Health Services Managers</a>	detail	2,660	8.2%	2.654	1.17	\$59.49	\$58.52	\$121,730	2.0%
11-9121	<a href="#">Natural Sciences Managers</a>	detail	960	17.1%	0.953	2.43	\$70.29	\$76.03	\$158,150	4.1%
11-9131	<a href="#">Postmasters and Mail Superintendents</a>	detail	40	0.0%	0.039	0.29	\$41.31	\$41.03	\$85,340	2.3%
11-9141	<a href="#">Property, Real Estate, and Community Association Managers</a>	detail	1,700	10.7%	1.694	1.35	\$34.80	\$40.49	\$84,220	7.8%
11-9151	<a href="#">Social and Community Service Managers</a>	detail	1,130	8.1%	1.121	1.29	\$34.48	\$38.35	\$79,770	4.0%
11-9161	<a href="#">Emergency Management Directors</a>	detail	50	12.8%	0.045	0.61	\$54.14	\$57.58	\$119,770	4.5%
11-9199	<a href="#">Managers, All Other</a>	detail	2,690	8.3%	2.679	1.03	\$61.52	\$65.11	\$135,420	4.3%
13-0000	<a href="#">Business and Financial Operations Occupations</a>	major	62,520	2.8%	62.279	1.24	\$36.11	\$39.94	\$83,080	1.3%
13-1021	<a href="#">Buyers and Purchasing Agents, Farm Products</a>	detail	40	25.1%	0.039	0.45	\$27.56	\$41.85	\$87,060	25.7%
13-1022	<a href="#">Wholesale and Retail Buyers, Except Farm Products</a>	detail	1,440	11.5%	1.437	1.70	\$24.50	\$27.07	\$56,310	3.7%
13-1023	<a href="#">Purchasing Agents, Except Wholesale,</a>	detail	2,420	5.4%	2.408	1.12	\$34.35	\$35.25	\$73,330	1.6%

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Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
	<a href="#">Retail, and Farm Products</a>									
13-1031	<a href="#">Claims Adjusters, Examiners, and Investigators</a>	detail	2,840	9.9%	2.831	1.36	\$35.50	\$36.00	\$74,880	3.0%
13-1032	<a href="#">Insurance Appraisers, Auto Damage</a>	detail	40	13.1%	0.043	0.43	\$30.63	\$30.76	\$63,990	3.1%
13-1041	<a href="#">Compliance Officers</a>	detail	1,770	6.3%	1.762	0.99	\$40.40	\$41.08	\$85,450	2.0%
13-1051	<a href="#">Cost Estimators</a>	detail	2,240	7.2%	2.227	1.46	\$33.19	\$34.78	\$72,340	2.8%
13-1071	<a href="#">Human Resources Specialists</a>	detail	3,890	9.9%	3.880	1.21	\$32.71	\$35.22	\$73,250	2.8%
13-1075	<a href="#">Labor Relations Specialists</a>	detail	1,870	20.7%	1.867	3.25	\$37.17	\$38.86	\$80,820	4.0%
13-1081	<a href="#">Logisticians</a>	detail	910	14.0%	0.907	1.00	\$35.47	\$39.42	\$82,000	1.8%
13-1111	<a href="#">Management Analysts</a>	detail	5,000	8.4%	4.977	1.16	\$44.38	\$49.75	\$103,480	4.6%
13-1121	<a href="#">Meeting, Convention, and Event Planners</a>	detail	540	15.5%	0.536	0.97	\$22.88	\$27.39	\$56,970	10.9%
13-1131	<a href="#">Fundraisers</a>	detail	400	18.3%	0.399	1.05	\$26.36	\$26.58	\$55,280	4.4%
13-1141	<a href="#">Compensation, Benefits, and Job Analysis Specialists</a>	detail	940	6.1%	0.937	1.52	\$32.50	\$34.02	\$70,770	2.1%
13-1151	<a href="#">Training and Development Specialists</a>	detail	1,620	8.5%	1.618	0.96	\$41.13	\$41.02	\$85,320	2.8%
13-1161	<a href="#">Market Research Analysts and Marketing Specialists</a>	detail	5,500	9.3%	5.479	1.69	\$37.22	\$39.90	\$82,990	2.5%
13-1199	<a href="#">Business Operations Specialists, All Other</a>	detail	10,680	4.3%	10.636	1.50	\$36.58	\$42.31	\$88,000	4.1%
13-2011	<a href="#">Accountants and Auditors</a>	detail	8,370	5.1%	8.339	0.95	\$35.61	\$39.01	\$81,130	1.6%
13-2021	<a href="#">Appraisers and Assessors of Real Estate</a>	detail	280	27.3%	0.281	0.62	\$34.62	\$34.99	\$72,770	2.7%
13-2031	<a href="#">Budget Analysts</a>	detail	680	21.7%	0.677	1.53	\$39.70	\$38.97	\$81,050	1.4%
13-2041	<a href="#">Credit Analysts</a>	detail	570	14.1%	0.567	1.13	\$42.03	\$44.13	\$91,790	4.6%
13-2051	<a href="#">Financial Analysts</a>	detail	2,800	13.0%	2.793	1.48	\$44.74	\$48.72	\$101,340	3.0%

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Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
13-2052	<a href="#">Personal Financial Advisors</a>	detail	1,630	16.4%	1.628	1.18	\$36.42	\$46.91	\$97,570	7.8%
13-2053	<a href="#">Insurance Underwriters</a>	detail	680	13.8%	0.679	0.97	\$36.50	\$37.58	\$78,160	3.3%
13-2061	<a href="#">Financial Examiners</a>	detail	170	23.3%	0.173	0.75	\$39.81	\$43.97	\$91,460	5.3%
13-2071	<a href="#">Credit Counselors</a>	detail	170	17.2%	0.174	0.83	\$22.61	\$23.76	\$49,420	3.3%
13-2072	<a href="#">Loan Officers</a>	detail	2,650	12.3%	2.636	1.16	\$33.31	\$37.78	\$78,590	5.4%
13-2081	<a href="#">Tax Examiners and Collectors, and Revenue Agents</a>	detail	310	0.9%	0.313	0.64	\$34.86	\$36.68	\$76,290	1.8%
13-2082	<a href="#">Tax Preparers</a>	detail	290	28.5%	0.292	0.57	\$25.25	\$25.25	\$52,530	10.9%
13-2099	<a href="#">Financial Specialists, All Other</a>	detail	1,730	17.4%	1.723	1.55	\$36.73	\$39.74	\$82,660	4.6%
15-0000	<a href="#">Computer and Mathematical Occupations</a>	major	40,170	4.8%	40.017	1.44	\$44.96	\$46.46	\$96,640	1.6%
15-1111	<a href="#">Computer and Information Research Scientists</a>	detail	260	31.8%	0.261	1.42	\$54.76	\$59.55	\$123,860	4.7%
15-1121	<a href="#">Computer Systems Analysts</a>	detail	6,430	12.2%	6.406	1.67	\$42.74	\$44.78	\$93,150	4.1%
15-1122	<a href="#">Information Security Analysts</a>	detail	780	11.7%	0.778	1.32	\$51.20	\$50.92	\$105,910	1.7%
15-1131	<a href="#">Computer Programmers</a>	detail	3,520	12.9%	3.504	1.49	\$43.76	\$44.61	\$92,800	4.3%
15-1132	<a href="#">Software Developers, Applications</a>	detail	7,690	11.1%	7.659	1.58	\$51.05	\$52.18	\$108,530	2.1%



EXHIBIT II

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Industry**  
**All Reporting Corporations**  
**2011 and Preliminary 2012 Tax Years**

Industry	2011		2012		% Change	
	Number	Net Income (Thousands)	Number	Net Income (Thousands)	Number	Income
Agriculture, Forestry, Fishing, and Mining	11,240	\$2,265,097	8,939	\$2,010,325	-20.5%	-11.2%
Construction	67,854	1,537,462	67,316	3,016,487	-0.8%	96.2%
Manufacturing	46,165	31,709,992	46,062	25,983,300	-0.2%	-18.1%
Durable Goods Manufacturing	29,607	17,017,796	30,432	12,204,083	2.8%	-28.3%
Nondurable Goods Manufacturing	16,558	14,692,196	15,630	13,779,217	-5.6%	-6.2%
Services	326,717	10,572,445	347,157	14,932,256	6.3%	41.2%
Professional, Scientific, and Technical Services	136,625	-113,895	143,584	251,790	5.1%	321.1%
Administrative Services	26,196	1,710,088	31,471	2,309,167	20.1%	35.0%
Accommodation and Food Services	29,703	1,258,613	28,660	1,746,221	-3.5%	38.7%
Arts, Entertainment, and Recreation	28,159	1,488,405	31,141	1,348,078	10.6%	-9.4%
Health Services	63,627	4,739,836	68,350	7,807,951	7.4%	64.7%
Other Services	42,407	1,489,398	43,951	1,469,049	3.6%	-1.4%
Trade	123,417	21,305,623	131,220	23,128,232	6.3%	8.6%
Wholesale Trade	57,489	9,529,584	62,058	11,093,107	7.9%	16.4%
Retail Trade	65,928	11,776,039	69,162	12,035,125	4.9%	2.2%
Finance, Insurance, and Real Estate	132,599	20,020,086	132,241	26,507,571	-0.3%	32.4%
Finance, Investment and Insurance	32,624	12,392,468	29,831	18,661,954	-8.6%	50.6%
Holding Companies	3,879	4,074,252	8,190	2,958,086	111.1%	-27.4%
Real Estate	96,096	3,553,367	94,220	4,887,530	-2.0%	37.5%
Transportation, Warehousing, and Utilities	23,165	257,688	19,626	1,814,582	-15.3%	604.2%
Information and Communications	23,157	5,788,086	20,543	403,899	-11.3%	-93.0%
<b>Total</b>	<b>754,314</b>	<b>\$93,456,480</b>	<b>773,104</b>	<b>\$97,796,652</b>	<b>2.5%</b>	<b>4.6%</b>

Source: Corporation Statistical Sample

04/25/2014

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