

Computation of Sales Tax

The tax rate for California sales and use tax varies from county to county, due to various district taxes. For verification that these rates are current, see the Board of Equalization Web site at <http://www.boe.ca.gov/>. The tax rates for the various counties are listed below:

<u>County</u>	<u>Tax Rate</u>	<u>County</u>	<u>Tax Rate</u>
Alameda	8.25%	Orange	7.75%
Alpine	7.25%	Placer	7.25%
Amador	7.25%	Plumas	7.25%
Butte	7.25%	Riverside	7.75%
Calaveras	7.25%	Sacramento	7.75%
Colusa	7.25%	San Benito	7.25%
Contra Costa	8.25%	San Bernadino	7.75%
Del Norte	7.25%	San Diego	7.75%
El Dorado	7.25%	San Francisco	8.50%
Fresno	7.875%	San Joaquin	7.75%
Glenn	7.25%	San Luis Obispo	7.25%
Humboldt	7.25%	San Mateo	8.25%
Imperial	7.75%	Santa Barbara	7.75%
Inyo	7.75%	Santa Clara	8.25%
Kern	7.25%	Santa Cruz	8.00%
Kings	7.25%	Shasta	7.25%
Lake	7.25%	Sierra	7.25%
Lassen	7.25%	Siskiyou	7.25%
Los Angeles	8.25%	Solano	7.375%
Madera	7.75%	Sonoma	7.50%
Marin	7.25%	Stanislaus	7.375%
Mariposa	7.75%	Sutter	7.25%
Mendocino	7.25%	Tehama	7.25%
Merced	7.25%	Trinity	7.25%
Modoc	7.25%	Tulare	7.25%
Mono	7.25%	Tuolumne	7.25%
Monterey	7.25%	Ventura	7.25%
Napa	7.75%	Yolo	7.25%
Nevada	7.375%	Yuba	7.25%

A higher total rate applies within the following cities and towns, which have special tax districts:

1. City of Placerville, 7.50%.
2. City of Clovis, 8.175%.
3. City of Calxico, 8.25%.
4. City of Clearlake, 7.75%.
5. City of Avalon (on Santa Catalina Island), 8.75%.
6. Town of Truckee, 7.875%.

- 7. City of Sebastopol, 7.625%.
- 8. City of Woodland and City of West Sacramento, 7.75%.

Campus activities that must charge sales taxes on sales will be responsible for reporting to Accounting & Financial Services the amount of sales taxes charged to purchasers either on Sundry Debtor Invoices or Statements of Cash Collections and Receipts Issued.

- 1. Sales tax can be rung up on a separate key on a cash register and can be determined when the total is taken at the end of the day.
- 2. Those departments that combine the purchase price and sales tax on one cash register key can compute the sales taxes in the following manner:
 - a. Yolo County (except the City of Woodland and the City of West Sacramento)

Total taxable sales including sales taxes divided by 1.0725 (if the sales tax is 7.25%) equals net taxable sales.

Example: \$125.21 total sales including sales taxes

$$\$125.21 \div 1.0725 = \$116.75 \text{ net taxable sales}$$

\$125.21

-116.75

\$ 8.46 sales tax

Proof: $\$116.75 \times 7.25\% = \8.46

- b. Sacramento County

Total taxable sales including sales taxes divided by 1.0775 (if the sales tax is 7.75%) equals net taxable sales.

Example: \$125.21 total sales including sales taxes

$$\$125.21 \div 1.0775 = \$116.20 \text{ net taxable sales}$$

\$125.21

-116.20

\$ 9.01 sales tax

Proof: $\$116.20 \times 7.75\% = \9.01