

# 2019 Important Due Dates for Businesses

<b>Due Date</b>	<b>Event</b>	<b>Regulating Agency</b>
1/1	New business tax year begins	<a href="#">Treasurer &amp; Tax Collector</a>
1/1	<a href="#">Health Care Security Ordinance</a> - 2019 Expenditure Rates: Large Employers (100+ employees) = \$2.93 per hour payable; Medium (20-99 employees) = \$1.95 per hour payable; Small (0-19 employees) = Exempt. 2019 Exemption Threshold: managerial, supervisory, and confidential employees who earn more than \$100,796 (or \$48.46 per hour) are exempt.	<a href="#">Office of Labor Standards Enforcement</a>
1/1	<a href="#">Minimum Compensation Ordinance</a> - Nov 11, 2018: For-profit rate is \$17 per hour. NP pay no less than SF Min Wage of \$15 per hour. Effective Feb 1, 2019: Public Entities (ie IHSS) Rate is \$16 per hour.	<a href="#">Office of Labor Standards Enforcement</a>
1/1	<a href="#">SF Health Care Accountability Ordinance</a> Minimum Standards - Effective 1/1/19	<a href="#">Office of Labor Standards Enforcement</a>
1/31	<a href="#">Yearly Reporting Basis and Quarterly Reporting Basis</a> for Sales Tax with CDTFA, period ending Dec 31st	<a href="#">CA Department of Tax and Fee Administration</a>
2/15	<a href="#">Deadline to file all exemption claims</a> (Homeowners' Exemption; Disable Veterans' Property Tax Exemption; Church Exemption; Non-Profit Exemption; Fishing Exemption)	<a href="#">Assessor-Recorder</a>
2/28	<a href="#">Gross Receipts Tax and Payroll Expense Tax</a> filing & payment due (if applicable)	<a href="#">Treasurer &amp; Tax Collector</a>
3/31	<a href="#">Regulatory licenses and permits</a> renewal due -- Such as Health, Fire, Police, Entertainment, Animal Care & Control	<a href="#">Treasurer &amp; Tax Collector</a>
4/1	<a href="#">Due date to file Form 571-L</a> Business Personal Property Statement	<a href="#">Assessor-Recorder</a>
4/10	Deadline for paying second installment of <a href="#">property tax</a> bill to TTX	<a href="#">Treasurer &amp; Tax Collector</a>
4/30	Health Care Security Ordinance (HSCO) <a href="#">Annual Reporting Form</a> (ARF) due	<a href="#">Office of Labor Standards Enforcement</a>
4/30	<a href="#">1st quarterly estimated payment</a> installment due	<a href="#">Treasurer &amp; Tax Collector</a>
4/30	<a href="#">Quarterly Reporting Basis</a> for Sales Tax with CDTFA, period ending March 31	<a href="#">CA Department of Tax and Fee Administration</a>

5/6 - 5/11	<a href="#">Small Business Week</a>	<a href="#">Office of Small Business</a>
5/7	<a href="#">Last day to file business personal property</a> without penalty	<a href="#">Assessor-Recorder</a>
5/31	<a href="#">Annual Business Registration Renewal</a> Due	<a href="#">Treasurer &amp; Tax Collector</a>
6/30	Last day of Business Registration Certificate Fiscal Year Period	<a href="#">Treasurer &amp; Tax Collector</a>
7/1	First day of Business Registration Certificate Fiscal Year Period	<a href="#">Treasurer &amp; Tax Collector</a>
7/1	New <a href="#">minimum wage rate</a> - increases every July 1st.	<a href="#">Office of Labor Standards Enforcement</a>
7/1	New <a href="#">Water &amp; Waste Water Capacity rates</a>	<a href="#">Public Utilities Commission</a>
7/1	<a href="#">Health Care Accountability Ordinance</a> (HCAO) applies to City contractors and certain tenants (such as those at the San Francisco International Airport and the Port of San Francisco). The HCAO requires employers to offer health plan benefits to their covered employees, to make payments to the City for use by the Department of Public Health, or, under limited circumstances, to make payments directly to their covered employees. This rate is adjusted for inflation annually on July 1.	<a href="#">Office of Labor Standards Enforcement</a>
7/31	<a href="#">2nd quarterly estimated payment</a> installment due	<a href="#">Treasurer &amp; Tax Collector</a>
7/31	<a href="#">Quarterly Reporting Basis</a> for Sales Tax with CDTFA, period ending June 30	<a href="#">CA Department of Tax and Fee Administration</a>
8/31	<a href="#">Business Personal Property Tax</a> payment due	<a href="#">Assessor-Recorder</a>
10/31	<a href="#">3rd quarterly estimated payment installment</a> due	<a href="#">Treasurer &amp; Tax Collector</a>
10/31	<a href="#">Quarterly Reporting Basis</a> for Sales Tax with CDTFA, period ending September 30	<a href="#">CA Department of Tax and Fee Administration</a>
12/10	Deadline to pay the 1st installment of the <a href="#">property tax</a> bill to TTX	<a href="#">Treasurer &amp; Tax Collector</a>
12/31	Weights & Measures/Point of Sales registration renewal due	<a href="#">Treasurer &amp; Tax Collector</a>