

2020 Regulatory Dates for Businesses

Due Date	Regulation/Reporting/Requirement/Event	Regulating Agency
1/1	New business tax year begins	Treasurer & Tax Collector
1/1	Health Care Security Ordinance - 2020 Expenditure Rates: Large Employers (100+ employees) = \$3.08 per hour payable; Medium (20-99 employees) = \$2.05 per hour payable; Small (0-19 employees) = Exempt. 2020 Exemption Threshold: managerial, supervisory, and confidential employees who earn more than \$104,761 (or \$50.37 per hour) are exempt.	Office of Labor Standards Enforcement
1/31	State Sales Tax Yearly and Quarterly Reporting (CDTFA) - Period ending Dec 31st	CA Department of Tax and Fee Administration
2/15	Deadline to file all exemption claims (Homeowners' Exemption; Disable Veterans' Property Tax Exemption; Church Exemption; Non-Profit Exemption; Fishing Exemption)	Assessor-Recorder
3/2	Gross Receipts Tax and Payroll Expense Tax filing & payment due (if applicable)	Treasurer & Tax Collector
3/31*	Regulatory licenses and permits renewal due – Fees for Health, Fire, Police, Entertainment, Animal Care & Control, Cannabis permits	Treasurer & Tax Collector
4/1	Due date to file Form 571-L Business Personal Property Statement	Assessor-Recorder
4/10	Deadline for paying second installment of property tax bill to TTX	Treasurer & Tax Collector
4/30	Health Care Security Ordinance (HSCO) Annual Reporting Form (ARF) due	Office of Labor Standards Enforcement
4/30**	1st Quarterly estimated business tax payment installment due	Treasurer & Tax Collector
4/30	State Sales Tax Quarterly Reporting (CDTFA) - Period ending March 31	CA Department of Tax and Fee Administration

May 4-8	Small Business Week	Office of Small Business
5/31*	Annual Business Registration Renewal Due	Treasurer & Tax Collector
6/30	Last day of Business Registration Certificate Fiscal Year Period	Treasurer & Tax Collector
7/1	First day of Business Registration Certificate Fiscal Year Period	Treasurer & Tax Collector
7/1	Minimum Wage rate increases. The wage rate is adjusted based on the annual increase in the Consumer Price Index. The 2019 CPI increase was 3.9%	Office of Labor Standards Enforcement
7/1	Minimum Compensation Ordinance: covers most City service contractors and tenants at SFO. The For-profit wage rate is adjusted based on the annual increase in the Consumer Price Index. The 2019 CPI increase was 3.9%. Non-Profit and Public Entities rate refer to OLSE website for the increased rate.	Office of Labor Standards Enforcement
7/1	Health Care Accountability Ordinance (HCAO) applies to City contractors and certain tenants (such as those at the San Francisco International Airport and the Port of San Francisco). See OLSE website for rate increase.	Office of Labor Standards Enforcement
7/1	New Water & Waste Water Capacity rates https://www.sfwater.org/modules/showdocument.aspx?documentid=7742#page=20	Public Utilities Commission
7/31**	2nd Quarterly estimated business tax payment installment due	Treasurer & Tax Collector
7/31	State Sales Tax Quarterly Reporting (CDTFA) - Period ending June 30	CA Department of Tax and Fee Administration
8/31	Business Personal Property Tax payment due	Assessor-Recorder
9/1	The Office of Treasurer and Tax Collector will publish Gross Receipts Tax Rate and Payroll Expense Tax Rate by 9/1 of each year.	Treasurer & Tax Collector
10/31**	3rd Quarterly estimated business tax payment installment due	Treasurer & Tax Collector
10/31	State Sales Tax Quarterly Reporting (CDTFA) - Period ending September 30	CA Department of Tax and Fee Administration
12/10	Deadline to pay the 1st installment of the property tax bill to TTX	Treasurer & Tax Collector
12/31	Weights & Measures/Point of Sales registration renewal due	Treasurer & Tax Collector
*	Deferral of Business License Fees & Business Registration Fee As a result of COVID-19 the City is deferring collection of annual small business regulatory license fees and business registration fee until September 30, 2020 . The license fees are collected by the Office of the Treasurer and Tax Collector for businesses regulated by city agencies	Treasurer & Tax Collector

	including: Department of Public Health, Fire Department, Police Department, Entertainment Commission and the Office of Cannabis. The license fees would otherwise be due by March 31, 2020. The business registration fee would otherwise be due by May 31, 2020.	
**	Deferral of Business Taxes for Small Businesses As a result of COVID-19 the City is deferring payment of quarterly business taxes with no interest or penalties for businesses with up to \$10M in gross receipts. These quarterly estimated tax payments would otherwise be due: 4/30, 7/31, and 10/31. Instead these quarterly estimated tax liabilities will be due by the last day of February 2021 along with the annual tax payments for tax year 2020. Please note , these bills are typically mailed in late March, but qualifying businesses will receive a letter instead of a bill.	Treasurer & Tax Collector