

2020 Important Due Dates for Businesses

Due Date	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	Yearly Reporting Basis and Quarterly Reporting Basis for Sales Tax with 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	Annual Business Tax Returns for 2019 including Gross Receipts Tax and Payroll Expense Tax filing & payment due (if applicable)	Treasurer & Tax Collector
3/31	Regulatory licenses and permits renewal due - Such as Health, Fire, Police, Entertainment, Animal Care & Control (Deferred to 3/1/2021)	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 (Deferred to 5/15/2020. If you were unable to pay your property taxes by the May 15, 2020 deadline because of the COVID-19 crisis, you can submit an online request for a penalty waiver. If approved, you will have until May 6, 2021 to pay your bill without incurring any late payment penalties.)	Treasurer & Tax Collector
4/30	Health Care Security Ordinance (HSCO) Annual Reporting Form for 2019 (ARF) due (cancelled)	Office of Labor Standards Enforcement
4/30	1st quarterly estimated business tax payment installment due (Deferred to February 2021)	Treasurer & Tax Collector
4/30	Quarterly Reporting Basis for Sales Tax with CDTFA, period ending March 31 (Deferred to July 31, 2020)	CA Department of Tax and Fee Administration
5/7	Last day to file business personal property without penalty (Deferred to June 1, 2020)	Assessor-Recorder
5/31	Annual Business Registration Renewal Due (Deferred to March 1, 2021)	Treasurer & Tax Collector
June 2020	San Francisco Small Business Week	SF Chamber of Commerce
6/30	Last day of Business Registration Certificate Fiscal Year Period	Treasurer & Tax Collector

Due Date	Event	Regulating Agency
7/1	First day of Business Registration Certificate Fiscal Year Period	Treasurer & Tax Collector
7/1	New minimum wage rate - \$16.07/hr. (Increases every July 1st)	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
7/1	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). 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. As of July 1, 2020, covered employers who make payments to San Francisco General Hospital to satisfy the requirements of the HCAO must pay \$5.60 per hour, capped at \$224.00 per work week. This rate is adjusted for inflation annually on July 1.	Office of Labor Standards Enforcement
7/1	Minimum Compensation Ordinance: July 1, 2020 - For-profit rate is \$18.24 per hour. Non-Profit rate and Public Entities will remain at \$16.50 per hour.	Office of Labor Standards Enforcement
7/31	2nd quarterly estimated business tax payment installment due	Treasurer & Tax Collector
7/31	Quarterly Reporting Basis for Sales Tax with CDTFA, period ending June 30	CA Department of Tax and Fee Administration
8/31	Business Personal Property Tax payment due. (If you were unable to pay your business personal property tax because of the COVID-19 crisis, you can submit an online request for a penalty waiver. If approved, you will have until May 6, 2021 to pay your bill without incurring any late payment penalties.)	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	Quarterly Reporting Basis for Sales Tax with 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. (If you are unable to pay your property tax because of the COVID-19 crisis, you can submit an online request for a penalty waiver. If approved, you will have until May 6, 2021 to pay your bill without incurring any late payment penalties.)	Treasurer & Tax Collector
12/31	Weights & Measures/Point of Sales registration renewal due	Treasurer & Tax Collector