If you do not qualify for an exemption or $50 fee, the base fee and RGRL will apply as calculated below.

Base Fee: All businesses operating in Kirkland exceeding $12,000.00 are subject to a <u>**base fee of $100**</u>.

Revenue Generating Regulatory License Fee Calculation = FTE x $105.00

How many employees (or Full Time Equivalents), including officer / owner / manager, are employed at this location? If you have part-time employees, the FTE calculation worksheet as shown at the bottom of this page must be completed to substantiate your FTE calculation.	Number of FTEs_____ x $105 = $_____
	Plus: BaseFee = $ <u>$100.00</u>
Add the RGRL amount and the base fee. This total amount is your business license tax fee.	Total Fee = $_____
	Minimum payment $205.00. Must claim 1 employee.

Note for new Businesses - The Revenue Generating Regulatory License for a business that did not submit reports for each of the last 4 quarters to L & I shall be based on the estimated number of employees of that business. If, during the license year, the City determines that the actual number of employees is significantly different than estimated, then the amount of the Revenue Generating Regulatory License may be recalculated for the new business. If the revised Revenue Generating Regulatory License is higher, the business must pay the difference within 30 days after notification. If the Revenue Generating Regulatory License is lower, then the difference will be refunded within 30 days.

Full Time Equivalent Calculation Chart (estimate for new businesses)

Hours worked by persons who are defined as employees for Revenue Generating Regulatory License must be included in the calculation even if the business is not required to report to the Washington State Department of Labor and Industries (L&I) concerning such person.

Employee hours reported during the most recent four quarters: **(include full-time & part-time employees, owners, officers and partners)**

_____Quarter 1 +_____Quarter 2 +_____Quarter 3 +_____Quarter 4 =_____Total for four quarters

Divide by_____ 1920 _____

_____ *

Minimum payment $205.00. Must claim 1 employee.

* A fraction of .5 or over shall be rounded up

The City reserves the right to request verification of information provided on the application form and fee worksheet.