

Meals Tax FAQs

What is the total amount of tax that restaurants in Henrico should charge?

- **Restaurants in Henrico should charge two separate taxes, Henrico's Meals Tax and Virginia Sales and Use Tax. Henrico's Meals Tax is 4%. Virginia's Sales and Use Tax is 6%. The total tax would be 10%.**

When are filings and payments due?

- **Meals Tax filing and payment are due the 20th day of each month following the month of collection.**

What if the 20th of the month is on a weekend or a holiday?

- **If the due date falls on a weekend or a holiday, the filing and payment will be due the next business day. That means the filing and payment should be postmarked on the next business day, to be considered on time.**

What are non-taxable items?

Beverages, desserts, smoothies, and snacks (**typically small pre-packed food items, chips, nuts, pretzels, etc.**) should not be taxed when sold by themselves. If purchased with a meal, the tax applies.

What is Seller's Commission and how do I calculate it?

- **Seller's Commission is a portion of the tax collected that is kept by the seller to offset the cost of administering the tax. You earn seller's commission when you file and pay on time.**
- **To calculate, determine the amount of tax you owe, then multiply the amount of tax by 3% (.03).**
- **Example: if the amount of tax owed is \$100, then multiply \$100 by 3% (.03) which equals \$3. You would file and pay \$97 of tax and keep \$3 seller's commission and report it on line 5.**

Please contact (804) 501-4310 or (804) 501-5733 or email how@henrico.us with questions.