



## New Athletic Instruction Sales Tax Law takes effect January 1<sup>st</sup>, 2016

The Washington State Legislature has passed a law requiring all athletic instruction and lesson providers to charge a 9.5% sales tax for all group and private lessons.

With our continued goal of providing high-quality instruction and retaining our award winning instructional staff, ETC's lesson rates for 2016 will include this sales tax increase as well as a minimal price increase for our group and private lesson rates. For more information on this sales tax increase or ETC's rate increase, please email [info@tennisoutreach.org](mailto:info@tennisoutreach.org).

### Group Lesson Rates

#### Effective January 18, 2016 - Winter Session 2 sign-ups

Category	2015 (no sales tax)	2016 Sales Tax (9.5%)	2016 Rate Increase	New 2016 Rate
Junior Group* (Youth Courts)	\$75	\$7.37	\$2.63	<b>\$85</b>
Junior Group* (Standard Courts)	\$90	\$9.11	\$5.89	<b>\$105</b>
Adult Group*	\$90	\$9.11	\$5.89	<b>\$105</b>
Junior Excellence*	\$125	\$12.15	\$2.85	<b>\$140</b>

\*based on 1.0 hour rates/5 week session (1.25, 1.5 & 2.0 hourly rates will be proportional)

### Adult Team/Custom Lesson Rates

#### Effective January 1, 2016

Category	2015 (no sales tax)	2016 Sales Tax (9.5%)	2016 Rate Increase	New 2016 Rate*
1.25 hour 5-6 participants	\$20	\$2.08	\$1.92	<b>\$24 pp</b>
1.25 hour 7+ participants	\$18	\$1.91	\$2.09	<b>\$22 pp</b>
1.5 hour 5-6 participants	\$24	\$2.43	\$1.57	<b>\$28 pp</b>
1.5 hour 7+ participants	\$22	\$2.26	\$1.74	<b>\$26 pp</b>

\*per person

**Private Lesson Rates**  
**Effective January 1, 2016**  
**1 Hour - 1 Participant\***

<b>Category</b>	<b>2015 (no sales tax)</b>	<b>2016 Sales Tax (9.5%)</b>	<b>2016 Rate Increase</b>	<b>New 2016 Rate</b>
Instructor Category 1	\$65	\$6.51	\$3.49	<b>\$75</b>
Instructor Category 2	\$70	\$6.94	\$3.06	<b>\$80</b>
Instructor Category 3	\$75	\$7.37	\$2.63	<b>\$85</b>
Instructor Category 4	\$80	\$7.81	\$2.19	<b>\$90</b>
Instructor Category 5	\$85	\$8.24	\$1.76	<b>\$95</b>

\*For each additional participant (semi-private) add \$6.

2016 - High Performance semi-private, 1 hour - 2 participants, will be \$60 per child.