

**Employer's Return of
 License Tax Withheld**

FOR PERIOD ENDING _____ FEDERAL ID OR SS# _____

MONTHLY NAME: _____
 QUARTERLY ADDRESS: _____
 CITY / STATE / ZIP: _____

		Column A GEORGETOWN	Column B SCOTT CO.	Column C SCHOOLS
1	Enter total salaries, wages, commissions, and other compensation paid this period.			
2	LESS: Amount included in line 1 which was paid for services outside of Georgetown/Scott County.			
3	LESS: Amount included in line 4, column B which was paid to employees who were not residents of Scott County.			
4	Total wages paid this period within each of columns A, B and C. (Subtract Lines 2 and 3 from Line 1)			
5	LESS: \$10,000 deduction from gross wages of each employee age 65 or older (columns A & B)			
6	Taxable Balance (subtract line 5 from line 4) Enter difference in columns A & B. Column C enter amount from line 4.			
7	License tax rate	1%	1%	.5%
8	Tax Due (multiply line 6 by line 7) Enter result here.			
PENALTIES & INTEREST				
9	Penalty (5% per month or portion of month from due date until paid or if no tax due until return is filed, Maximum 25% Minimum \$25.00 in each of columns A, B & C)			
10	Interest (12% per annum of any tax not paid in each of columns A, B & C)			
ADJUSTMENTS				
11	Adjustments to tax due			
12	TOTAL TAX DUE (add lines 8 through 11)			
COMBINED TOTAL PAID (add line 12, columns A, B & C)				

By signing below, I certify the information contained herein is true and correct.

 Signature Date

 Printed name Title

OFFICE USE ONLY	
Date Paid:	_____
Check#:	_____
Amount	_____
By:	_____

Form PR100, Employer's Return of License Tax Withheld Instructions

Pursuant to the authority vested in it by the Kentucky Constitution and by state statute,

- a) the City of Georgetown, Kentucky has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the City for work done or services performed or rendered in the City by every resident or nonresident who is an employee.
- b) the Scott County Fiscal Court has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every resident or nonresident who is an employee.
- c) the Scott County Board of Education has imposed an occupational license tax measured by .5% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every **resident** who is an employee.

As set forth in the occupational license tax ordinance the license tax required to be withheld on an employee's compensation by the employer and remitted to the jurisdiction imposing the tax includes a license tax on, "All wages, salaries, commissions or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes adjusted as follows:

- (A) include all amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including, but not limited to salary reduction arrangements under Sections 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h) or 457 of the Internal Revenue Code; and
- (B) include all amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code including, but not limited to Section 125 and 132 of the Internal Revenue Code."

The ordinance further provides,

- (A) Each employer who employs one or more persons within the jurisdiction imposing the tax shall deduct at the time of payment of compensation to any employee the occupational license tax in accordance with Section 2 of the Regulations. The employer shall report for the quarterly periods ending March 31, June 30, September 30, and December 31 of each year the compensation from which license taxes have been so withheld on or before the last day of the month following the end of each such quarter. If the amount of license tax withheld exceeds Three Hundred Dollars (\$300.00) in any one of the preceding four (4) quarters, see Paragraph (B) below. In addition, the employer shall make the payment required to be made on account of such employee withholding of occupational license taxes on or before the time required for the filing of the quarterly returns.
- (B) Notwithstanding the provisions of Paragraph (A) hereof, monthly reporting is required of each employer who employs persons within the jurisdiction imposing the tax and whose occupational license taxes required to be withheld from all employee compensation for any one (1) of the preceding four (4) quarters shall exceed the sum of Three Hundred Dollars (\$300.00). If the taxpayer is required to file monthly for any one of the three jurisdictions (City/County/School) then the taxpayer is required to file monthly for the remaining jurisdictions regardless of the amount of the remaining jurisdictions quarterly withholdings. Each employer shall remit the occupational license taxes required to be withheld from employees monthly based upon the following schedule.

SCHEDULE FOR FILING EMPLOYER'S RETURNS OF LICENSE TAX WITHHELD AND REMITTING LICENSE TAX WITHHELD	
LICENSE TAX REQUIRED TO BE WITHHELD IN:	REQUIRED TO BE PAID BY (POSTMARKED OR HAND DELIVERED):
January	February 15
February	March 15
March	April 30
April	May 15
May	June 15
June	July 31
July	August 15
August	September 15
September	October 31
October	November 15
November	December 15
December	January 31