

## INFORMATION REGARDING NELSON COUNTY OCCUPATIONAL LICENSE

Nelson Fiscal Court has levied an Occupational License Fee upon all persons who are engaged or employed in any trade, occupation, or profession within Nelson County when employed by another. The effective date of the fee is January 1, 1991. Income earned in Nelson County on or after that date is subject to the fee, which is 1/2 of 1% of the first \$15,000.00 of income. The maximum fee for any one individual is \$75.00 per year.

### REQUIRED OF EMPLOYERS

Withhold the license fee from the covered gross pay of employees.

Mail fee return and the withheld fee to the County as follows"

#### Number of Employees

50 or more

#### Payment and Return Due

Monthly by the 10th of the following month.

Annual Reconciliation Report due January 31st.

5 to 49

Quarterly, by the 30th day following the end of the quarter.

Annual Reconciliation Report due January 31st.

less than 5

Annually, by January 31, with Annual Reconciliation Report.

**File Annual Reconciliation Report** to identify the employer and list all employees from whom the license fee was withheld. The list shall include social security number, name, gross wages subject to license fee, fee withheld, and a reconciliation showing that the employer has paid the County the fees withheld.

**File Occupational License Fee Return on Net Profits**: all persons engaged in any trade, occupation, or profession within Nelson County for themselves for profit or gain shall pay a license fee equal to 1/2 of 1% of the net profit, but not to exceed \$75.00 per year per person.

Covered Gross Pay generally refers to any payments made to employees for work within Nelson County which are subject to FICA taxes (or would be if the employee were covered by FICA ). Payments not subject to FICA taxes under terms of an IRS approved "cafeteria" or section 179 plan, are excluded from covered gross pay. Persons desiring a copy of the Ordinance should not their request on the application form.

**Nelson County Occupational License Administration**

**Attn: Teresa Blandford**

**One Court Square STE 202 PO Box 578**

**Bardstown, KY 40004**

**Phone: 502-348-1895 Fax: 502-348-1897**

**Website [nelsoncountky.com](http://nelsoncountky.com)**