

NOTICE TO EMPLOYERS, SELF EMPLOYED PERSONS,
PARTNERSHIPS AND CORPORATIONS WITH INCOME
EARNED IN NELSON COUNTY.

REGARDING: NELSON COUNTY OCCUPATIONAL LICENSE FEE

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

1. Withhold the license fee from the covered gross pay of employees.
2. Mail fee return and the withheld fee to the County as follows:

<u>Number of Employees</u>	<u>Payment and Return Due</u>
A. 50 or more employees	Monthly by the 10th of the following month. Annual Reconciliation Report due January 31.
B. 5 to 49 employees	Quarterly, by the 30th day following the end of the quarter. Annual Reconciliation Report due January 31.
C. Less than 5 employees	Annually, by January 31, with Annual Reconciliation Report.
3. 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 to the County the fees withheld.
4. 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.

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 note their request on the application form.

Nelson Occupational License Administrator
Attn: Teresa Smith
One Court Square STE 202 PO Box 578
Bardstown, KY 40004
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Web Site nelsoncountyky.com