

**EMPLOYER'S YEARLY RETURN AND REPORT
 NELSON COUNTY OCCUPATIONAL LICENSE FEE WITHHELD**

1. Total Salaries, wages, commissions and other compensation paid employees this year.		
2. Amount on line 1 subject to Nelson County Fee		
3. Nelson License Fee Payable (1/2% of line 2)		
4. Penalty		
5. Interest		
6. Total Amount Due (sum of lines 3, 4, and 5)		

NAME
ADDRESS
FED ID

I declare that this is a true, correct and complete
 return for the year ending _____, 20_____

 Signature Date

 Title

ANNUAL REPORT

(List, or attach a list of, or W-2's for all employees on your payroll this year)

Social Security #	Name	Subject Wages	License Fee Withheld

Total Fees Withheld (Should Equal # 3 Above) \$ _____

INSTRUCTIONS

- The return is for a period of one calendar year and is **due on or before Jan. 31**.
- Who is required to Use Form 501A:** The ordinance requires employers with less than 5 employees to file yearly returns, together with withholdings payments.
- Line 1: Enter total compensation paid during the year, regardless of when and where earned.
- Line 2: Enter the amount included in line 1 which represents payments subject to the Nelson County License Fee. The employer must maintain adequate records to substantiate this amount.
- Line 3: Enter the amount of line 2 times .005
- Line 4: A penalty of 10% is imposed for License Fees not paid when due.
- Line 5: Interest accrues on unpaid licesne fees at a rate of 6% per annum, from the due date of the return until paid.

SUBMIT PAYMENT AND REPORT TO:
NELSON COUNTY OCCUPATIONAL LICENSE
ONE COURT SQUARE STE 202 PO BOX 578
BARDSTOWN, KY 40004
502-348-1862

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. The fee's effective date 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% on the first \$15,000.00 of income. The maximum fee for any one individual is \$75.00 per year.

REQUIRED OF EMPLOYERS WITH LESS THAN FIVE EMPLOYEES

1. Withhold the license fee from the covered gross pay of employees.
2. Mail yearly return and the withheld fee to the County by January 31.
3. Complete the Annual Report section of the Yearly Return.

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.

Domestic employees are exempt.

Occasional employees are exempt. (An example of occasional employees would be someone you have to fill in for a regular employee once in a while.)

Temporary employees. (Those hired for an anticipated and actual duration of less than ten days are exempt.)