



# LOUISVILLE METRO REVENUE COMMISSION

# FORM W-1

## EMPLOYERS QUARTERLY RETURN OF OCCUPATIONAL LICENSE FEES WITHHELD

CHECK IF CHANGE IN ADDRESS IS BELOW

CHECK IF AMENDED RETURN

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Federal ID \_\_\_\_\_ Phone \_\_\_\_\_ Ext \_\_\_\_\_

If no employees this quarter but future employee activity possible, check here and sign the return below. (Lines 1 through 14 do not need to be completed.)

Permanently ceased having employees on \_\_\_\_\_

Ceased all business activity on \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

FOR QUARTER ENDING: \_\_\_\_\_

DUE ON OR BEFORE: \_\_\_\_\_

**NOTE: ENTRIES ON LINES 1-5 SHOULD ONLY INCLUDE AMOUNTS EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY.**

- ENTER TOTAL WAGES EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY. TOTAL WAGES EARNED x .0145 = LOUISVILLE METRO TAX DUE (1a) (EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS AND DOMESTIC SERVANTS)
- AMOUNT OF WAGES EARNED BY NON-RESIDENT EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY. (EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS AND DOMESTIC SERVANTS)
- LINE 1 MINUS LINE 2 = TOTAL WAGES EARNED BY RESIDENT EMPLOYEES FOR WORK PERFORMED WITHIN LOUISVILLE METRO, KY.
- AMOUNT OF WAGES EARNED BY RESIDENT MINISTERS AND DOMESTIC SERVANTS.
- LINE 3 PLUS LINE 4 = TOTAL WAGES SUBJECT TO SCHOOL BOARD TAX  
TOTAL WAGES SUBJECT TO SCHOOL BOARD TAX x .0075 = SCHOOL BOARD TAX DUE 5(a)

QUARTERLY WAGES	TAX DUE
(1) _____	(1a) _____
(2) _____	
(3) _____	
(4) _____	
(5) _____	(5a) _____

(x) .0145 =

(x) .0075 =

◆ IF LINE 6 IS OVER \$3,000.00, ◆  
◆ YOU MUST BEGIN MAKING MONTHLY DEPOSITS BEGINNING NEXT QUARTER ◆

MONTH ENDED	DUE DATE	MONTH ENDED	DUE DATE	MONTH ENDED	DUE DATE	MONTH ENDED	DUE DATE
January	Feb. 15	April	May 15	July	Aug. 15	October	Nov. 15
February	Mar. 15	May	June 15	August	Sep. 15	November	Dec. 15
March	Apr. 15	June	July 15	September	Oct. 15	December	Jan. 15

6. TOTAL TAX DUE (Line 1a + Line 5a) (6) \_\_\_\_\_

7. PENALTY & INTEREST (7) \_\_\_\_\_

**RECONCILIATION** This section should be completed by only those employers who are required to make monthly deposits. This applies to employers who paid license fees totaling more than \$3,000.00 during any one of the preceding four (4) calendar quarters. Figures on Lines 9A-9C must reflect the amount that should have been paid for each month and should be equal to the Total Tax Due (Line 6).

(9.)	A	B	C
	AMOUNT DUE 1 <sup>ST</sup> MONTH	AMOUNT DUE 2 <sup>ND</sup> MONTH	AMOUNT DUE 3 <sup>RD</sup> MONTH

8. TOTAL AMOUNT DUE (Line 6 + Line 7) (8) \_\_\_\_\_

10. TOTAL DEPOSITS PAID FOR THE QUARTER (10) \_\_\_\_\_

11. ADDITIONAL PAYMENT DUE (If Line 8 > Line 10) (11) \_\_\_\_\_

12. OVERPAYMENT TO BE CREDITED TO NEXT QUARTER (12) \_\_\_\_\_

13. OVERPAYMENT TO BE REFUNDED (13) \_\_\_\_\_

14. ACH CREDIT TRACKING NUMBER (IF APPLICABLE) \_\_\_\_\_

THIS IS TO CERTIFY THAT THE INFORMATION SHOWN ON THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

x \_\_\_\_\_ AUTHORIZED SIGNATURE TITLE

**GENERAL INFORMATION**

**Office Location: 617 West Jefferson Street, Louisville, KY 40202**

Employers are required to withhold Occupational License Fees/Taxes from the gross salaries, wages, commissions, and other forms of compensation earned by employees for work performed within Louisville Metro, Kentucky. Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky. There are two basic tax rates that apply to wages earned within Louisville Metro, Kentucky.

- Resident employees** - Employees who work and live in Louisville Metro, Kentucky, are subject to a tax rate of 2.2% (.0220). The rate for resident employees is composed of:

Louisville Metro	1.25% (.0125)
Transit Authority	.2% (.0020)
School Boards Tax	.75% (.0075)

- Non-resident employees** - Employees who live outside Louisville Metro, Kentucky, are subject to a tax rate of 1.45% (.0145). The rate for non-resident employees is composed of:

Louisville Metro	1.25% (.0125)
Transit Authority	.2% (.0020)

**SPECIAL RATE:** ORDAINED MINISTERS AND DOMESTIC SERVANTS are subject to only the .75% (.0075) School Board Tax.

**REQUIREMENT FOR PAYMENT OF MONTHLY DEPOSITS**

Every employer who was responsible for withholding occupational license fees/taxes of more than \$3,000.00 during any one of the preceding four calendar quarters must submit monthly deposits of the occupational license fees/taxes withheld to the Louisville Metro Revenue Commission. All monthly withholding tax deposits are due 15 days after the month end.\* If this is the first time that you owed Occupational License Fees/Taxes exceeding \$3,000.00, you may not receive deposit forms. You can obtain deposit forms from our website, [www.metrorevenue.org](http://www.metrorevenue.org), or obtain answers to your questions by sending an email to [taxhelp@metrorevenue.org](mailto:taxhelp@metrorevenue.org).

Failure to procure deposit forms or make deposits shall not be considered reasonable cause for abatement of penalty and interest charges that are assessed as a result of your failure to submit timely deposits.

<u>Month That Wages Were Withheld</u>	<u>Monthly Deposit Due Date</u>	<u>Month That Wages Were Withheld:</u>	<u>Monthly Deposit Due Date</u>
January	February 15	July	August 15
February	March 15	August	September 15
March	April 15	September	October 15
April	May 15	October	November 15
May	June 15	November	December 15
June	July 15	December	January 15
	(* Postmarked or Hand Delivered)		(* Postmarked or Hand Delivered)

Employers whose withholding tax liability for each of the preceding four (4) quarters was less than \$3,000.00 will continue to file and pay withholding taxes quarterly. **ALL** employers will be required to file a quarterly withholding tax return (FORM W-1) by the last day of the month following the close of the calendar quarter.

**License Fee Return for:**

- 1st quarter
- 2nd quarter
- 3rd quarter
- 4th quarter

**Filed by:**

- April 30
- July 31
- October 31
- January 31

(\* Postmarked or Hand Delivered)

**INSTRUCTIONS FOR FORM W-1 - QUARTERLY WITHHOLDING TAX RETURN**

(Figures on lines 1-5 should reflect payroll for the entire quarter.)

- Enter the gross wages paid to all employees for work that was performed within Louisville Metro, Kentucky. (DO NOT include wages paid to MINISTERS or DOMESTIC SERVANTS in this total). Multiply wages entered on Line 1 by .0145. Enter result in the "TAX DUE" column on Line 1(a).
- Determine what portion of the total Louisville Metro, Kentucky, wages (entry on Line 1) was paid to employees who **did not live** in Louisville Metro, Kentucky, during the quarter. Enter the total on Line 2.
- Subtract the entry on Line 2 from the entry on Line 1. This figure represents the total wages paid to employees who lived in Louisville Metro, Kentucky, for work that they performed in Louisville Metro, Kentucky.
- Enter on Line 4 the amount of wages paid to ministers or domestic servants for work that was performed in Louisville Metro, Kentucky.
- Add Line 3 and Line 4. Enter total on Line 5. This is the total payroll subject to the School Boards' Tax. Multiply wages entered on Line 5 by .0075. Enter the result in the "TAX DUE" column on Line 5(a).
- Add the amounts entered in column labeled "TAX DUE" on Lines 1(a) and 5(a). Enter the total on Line 6. **NOTE:** Employers are liable to pay the total amount of tax due even if the full amount of tax was not withheld from the employees.
- Employers are subject to a penalty of 5% per month, or a fraction of a month, such return remains unfiled, to a maximum of 25%. Failure to pay by the due date is an additional 5% penalty, plus interest at a rate of 12% per annum from the due date until paid. The above charges are assessed against amounts not paid by the due date. Failure to complete the information on the quarterly return may subject a licensee to a punitive penalty.
- Add entries on Lines 6 and 7. Enter total on Line 8. This represents the total payment due.

**QUARTERLY RECONCILIATION**

Employers who pay tax on a quarterly basis (amount owed is \$3,000.00 or less for each of the preceding four (4) calendar quarters) should not complete Lines 9-13. Employers who are required to make monthly deposits must complete Lines 9-13 inclusive.

- Enter the amount of tax that should have been withheld during each month of the quarter on the appropriate lines (i.e., 9A, 9B, and 9C).
- Add the amount of the deposits that were made for the quarter. Enter the total of all deposits on Line 10.
- 11-13. Subtract the entry on Line 10 (total deposits for the quarter) from the entry on Line 8 (total amount due). If the amount on Line 8 is greater than the amount on Line 10, enter the additional amount due on Line 11. Submit payment of any additional amount due with the tax form. If Line 10 (total deposits for the quarter) is greater than Line 8 (total amount due), attach a detailed explanation of why the overpayment occurred, and enter the portion of the overpayment to be credited on Line 12. Enter the portion of the overpayment to be refunded on Line 13.
- If the amount due is being paid through ACH Credit, enter the tracking number assigned to the payment by your financial institution.

**For information on taxable compensation (Deferred Compensation, Section 125 Plans, Health Insurance over \$50,000.), please visit our website, [www.metrorevenue.org](http://www.metrorevenue.org), and read sections 2.1 through 2.8 of the Regulations of the Louisville Metro Revenue Commission.**