

INFORMATION FOR EMPLOYEE WITHHOLDING FEES FOR NELSON COUNTY OCCUPATIONAL LICENSE FEES

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 percent of the first \$15,000.00 of income. The maximum fee for any one individual is \$75.00 per year.

EMPLOYER REQUIREMENTS:

Employers are required to withhold the fees from the covered gross pay of employees. File the appropriate report with the payment

Number of Employees (IN NELSON COUNTY)

Payment and Return Date

50 or more
Use Form 501M

Monthly by the 10th of the following month
Annual Reconciliation Report due January 31st

5 to 49
Use Form 501Q

Quarterly, by the 30th day following the end of the
quarter. Annual Reconciliation Report due January 31st

less than 5
use form 501A

Annually, by January 31st with the 501A report.

Covered Gross Pay generally refers to any payments made to employees for work within Nelson County which are 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.

Make all payments payable to Nelson County Occupational License

Mailing address:

**Nelson County Occupational License
One Court Square STE 202
PO Box 578
Bardstown, KY 40004
Phone: 502-348-1895 Fax: 502-348-1897
Website: nelsoncountky.com**