



NELSON COUNTY FISCAL COURT

OCCUPATIONAL LICENSE DIVISION

www.nelsoncountyky.gov

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NELSON COUNTY OCCUPATIONAL LICENSE FEE EMPLOYEE WITHHOLDING 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% of the first \$15,000.00 of income. The maximum fee for any one individual is \$75.00 per year.

REQUIRED OF EMPLOYERS

Employers are required to withhold the fees from the covered gross pay of employees. File the appropriate report with the payment. Make all payments payable to Nelson County Occupational License.

Use Form	Number of Employees (in Nelson County)	Payment & Return Due
501M	50+ Employees	Monthly by the 10th of the following month. Annual Reconciliation Report is due January 31.
501Q	5-49 Employees	Quarterly, by the 30th day following the end of the quarter. Annual Reconciliation report due January 31.
501A	Less than 5 Employees	Annually, by January 31, with Annual Reconciliation Report

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