

NELSON COUNTY FISCAL COURT

OCCUPATIONAL LICENSE DIVISION

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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 & Return Due</u>
A.	50+ Employees	Monthly by the 10th of the following month. Annual Reconciliation Report is due January 31.
B.	5-49 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 the <u>annual Reconciliation Report</u> 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 <u>Occupational License Fee Return on Net Profits</u> : all persons engaged in any trade, occupation, or profession within Nelson County for themselves for profit or gains shall pay a licensee 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 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.