

# FORM W-1D INSTRUCTIONS

<b>General Information</b>	<p>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. <a href="#">\$LMCO 110.05</a></p> <p>A full list of types of compensation subject to occupational tax can be found in <a href="#">Louisville Metro Regulations §1.05 (D)</a>.</p>																															
<b>Who Must Pay Monthly W-1 Deposits</b>	<p>Employers who had a total withholding (W-1) tax obligation greater than \$3,000.00 in any of the preceding four (4) quarters must remit monthly deposits of the occupational license tax withheld. Deposit due dates are provided in the When to Pay table below. If the deposit amount is \$0, the paper form is not required. If the deposit payment is made electronically, the paper form is not required.</p>																															
<b>When to Pay</b>  Check applicable month where deposit should be applied	<p><b>All monthly withholding tax deposits are due 15 days after the month end.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;"><u>Month Wages Were Withheld</u></th> <th style="width: 25%;"><u>Deposit Due Date</u></th> <th style="width: 25%;"><u>Month Wages Were Withheld</u></th> <th style="width: 25%;"><u>Deposit Due Date</u></th> </tr> </thead> <tbody> <tr> <td>January</td> <td>February 15</td> <td>July</td> <td>August 15</td> </tr> <tr> <td>February</td> <td>March 15</td> <td>August</td> <td>September 15</td> </tr> <tr> <td>March</td> <td>April 15</td> <td>September</td> <td>October 15</td> </tr> <tr> <td>April</td> <td>May 15</td> <td>October</td> <td>November 15</td> </tr> <tr> <td>May</td> <td>June 15</td> <td>November</td> <td>December 15</td> </tr> <tr> <td>June</td> <td>July 15</td> <td>December</td> <td>January 15</td> </tr> </tbody> </table>				<u>Month Wages Were Withheld</u>	<u>Deposit Due Date</u>	<u>Month Wages Were Withheld</u>	<u>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
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<b>Where to File</b>	<p>A deposit may be made using our online portal (<a href="https://emints.metrorevenue.org">https://emints.metrorevenue.org</a>).</p> <p>If a deposit is filed manually, it should be mailed to the <b>Louisville Metro Revenue Commission, P.O. Box 32300, Louisville, Kentucky 40232-2300</b>, or hand-delivered to <b>617 West Jefferson Street, Louisville, Kentucky 40202</b>. All checks should be made payable to the Louisville Metro Revenue Commission and include Account ID.</p>																															
<b>e-File Mandate</b>	<p>Third party payroll reporting agents whose aggregate payment of occupational license taxes deducted and withheld pursuant to <a href="#">\$LMCO 110.05(P)</a> on behalf of multiple employers exceeds \$25,000 or who report and pay for more than 25 individual accounts shall remit all payments by electronic fund transfer. Failure to submit a timely file will result in penalties. <a href="#">\$LMCO 110.18</a></p> <p>The only format that the Louisville Metro Revenue Commission accepts for ACH Credit transactions is the NACHA CCD+ with TXP ADDENDA. Your bank must be able to transmit funds using this format. Submissions must follow the ACH specifications on the <a href="#">forms and publications page</a>.</p>																															
<b>Penalty and Interest</b>	<p>A 2.5% penalty is assessed to any required deposit amount not received by the monthly due date. If the full deposit amount is not paid by the due date of the quarterly return, an additional 2.5% penalty will be assessed. In addition to penalty, interest is computed at twelve percent (12%) per annum from the original due date until the date the tax due has been paid.</p>																															
<b>Quarterly Withholding Tax Return</b>	<p>All employers are 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 in which the compensation was earned. <b>Pursuant to KRS 67.790, there is a minimum \$25.00 penalty for failure to file any return or report by the due date.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"><u>License Fee Return for:</u></th> <th style="width: 50%;"><u>Filed by:</u></th> </tr> </thead> <tbody> <tr> <td>1st quarter (Jan 1 - Mar 31)</td> <td>April 30</td> </tr> <tr> <td>2nd quarter (Apr 1 - Jun 30)</td> <td>July 31</td> </tr> <tr> <td>3rd quarter (Jul 1 – Sep 30)</td> <td>October 31</td> </tr> <tr> <td>4th quarter (Oct 1 – Dec 31)</td> <td>January 31</td> </tr> </tbody> </table>				<u>License Fee Return for:</u>	<u>Filed by:</u>	1st quarter (Jan 1 - Mar 31)	April 30	2nd quarter (Apr 1 - Jun 30)	July 31	3rd quarter (Jul 1 – Sep 30)	October 31	4th quarter (Oct 1 – Dec 31)	January 31																		
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<b>Tax Rates</b>	<p><b>Resident employees</b> - 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:</p> <ul style="list-style-type: none"> <li>▪ Louisville Metro 1.25% (.0125)</li> <li>▪ Transit Authority .2% (.0020)</li> <li>▪ School Boards Tax .75% (.0075)</li> </ul> <p><b>Non-resident employees</b> - Employees who work in Louisville Metro, Kentucky, but live outside Louisville Metro, Kentucky, are subject to a tax rate of 1.45% (.0145). The rate for non-resident employees is composed of:</p> <ul style="list-style-type: none"> <li>▪ Louisville Metro 1.25% (.0125)</li> <li>▪ Transit Authority .2% (.0020)</li> </ul> <p><b>Resident ordained ministers</b>- Ordained ministers who work and live in Louisville Metro, Kentucky are subject to .75% (.0075) School Board Tax on compensation for services connected with his or her regular duties as a minister of religion.</p>																															
<b>Signature</b>	<ul style="list-style-type: none"> <li>• If the form is being filed by a sole proprietor, it must be signed and dated by that individual.</li> <li>• If the form is being filed by a corporation, it must be signed and dated by a corporate officer.</li> <li>• If the form is being filed by a partnership, it must be signed and dated by a general partner.</li> </ul>																															

## FORM W-1D INSTRUCTIONS

<b>Preparer</b>	If the form is filed by a third party (CPA/Payroll Company), "Preparer Use Only" section on the bottom of the form must be completed. If the Preparer does not have a PTIN, it may be left blank.
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