

FORM W-1KJC INSTRUCTIONS TAX YEAR 2023

General Information	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 full list of types of compensation subject to occupational tax can be found in Louisville Metro Regulations §1.05 (D) .		
Tax Rates	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> ○ Louisville Metro 1.25% (.0125) ○ Transit Authority .2% (.0020) ○ School Boards Tax .75% (.0075) • Non-resident employees – 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: <ul style="list-style-type: none"> ○ Louisville Metro 1.25% (.0125) ○ Transit Authority .2% (.0020) • Resident ordained ministers – Ordained ministers who work and live in Louisville Metro, Kentucky, are subject to .75% (.0075) School Boards Tax for services connected with his or her regular duties as a minister of religion. 		
When To File	Form W-1KJC must be hand-delivered or postmarked by the last day of the month following the close of the calendar quarter.		
	<u>License Fee Return for:</u> 1 st Quarter (Jan 1 – Mar 31) 2 nd Quarter (Apr 1 – Jun 30) 3 rd Quarter (Jul 1 – Sep 30) 4 th Quarter (Oct 1 – Dec 31)	<u>Filed by:</u> April 30 July 31 October 31 January 31	
Where To File	The Revenue Commission offers an easy, secure, and convenient way to file and pay taxes online. For more information, access E-Services at https://www.metrorevenue.org . If a return is filed manually, it should be mailed to the Louisville Metro Revenue Commission, P.O. Box 32300, Louisville, Kentucky 40232-2300 , or hand-delivered to 617 West Jefferson Street, Louisville, Kentucky 40202 . All checks should be made payable to the Louisville Metro Revenue Commission and include Account ID.		
Requirements For Payment of Monthly Deposits	Every employer who is responsible for withholding occupational license fees/taxes greater than \$3,000.00 during any one of the preceding four (4) 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.		
	<u>Month Wages Were Withheld</u> January February March April May June	<u>Deposit Due Date</u> February 15 March 15 April 15 May 15 June 15 July 15	<u>Month Wages Were Withheld</u> July August September October November December
Penalties For Failure to File and/or Pay	There is a five percent (5%) penalty per month, or a fraction of a month, to a maximum of twenty-five percent (25%) of the total tax liability, for failure to file and/or pay a tax return by the regular due date. Pursuant to KRS 67.790, there is a minimum \$25.00 penalty for failure to file any return or report by the due date.		
Interest	Interest is computed at twelve percent (12%) per annum from the original due date until the tax due is paid in full.		
READ INSTRUCTIONS BELOW TO COMPLETE FORM W-1KJC			
Demographics	<ul style="list-style-type: none"> • Enter full legal name under applicable section (I.e., Individual/Sole Proprietor or Corporation/Partnership.) <ul style="list-style-type: none"> ○ If you are filing as an Individual/Sole Proprietor, you must provide your social security number. ○ If you are filing as a Corporation/Partnership, you must provide your Federal ID number. • If the address has changed, check the box, and provide the new address. If the address has not changed, enter the current address on account. • All returns must include Account ID and Quarter Ending (MM/DD/YYYY.) 		
Return Status	<ul style="list-style-type: none"> • A Form W-1KJC must be filed even if the employer did not have employees during the quarter. • If you permanently ceased having employees in Louisville Metro, Kentucky, you must provide a cease date. • If you are filing an amended return, you must check the box labeled “Amended Return.” 		
Kentucky Job Credit Rate	<ul style="list-style-type: none"> • Select the Program Location • Select the applicable percentage 		
Withholding Calculation	Line 1	Enter the gross wages paid to all employees for work that was performed within Louisville Metro, Kentucky.	
	Line 1(a)	Multiply gross wages (Line 1) by .0145 (Louisville Metro Tax 1.25% (.0125) and Transit Authority Tax .2% (.0020))	

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	Line 2	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. (Exclude amounts earned by ordained ministers.)
	Line 3	Subtract Line 2 from Line 1. This figure represents the total wages paid to employees who lived in Louisville Metro, Kentucky for work that they performed in Louisville, Kentucky during the quarter. This is the total payroll subject to the School Boards Tax.
	Line 3(a)	Multiply wages subject to the school board tax (Line 3) by .0075 (School Board Tax)
	Line 4	Enter gross wages that qualified for the Kentucky Industrial Revitalization Act (KIRA), Kentucky Jobs Retention Act (KJRA), Kentucky Jobs Development Act (KJDA), or Kentucky Business Investment (KBI) credit for work performed in Louisville Metro, Kentucky.
	Line 4(a)	Multiply gross wages that qualify for job credit (Line 4) by selected job credit percentage.
	Line 5	Total Tax Due (Line 1(a) + Line 3(a) minus Line 4(a))
Payments and Credits Note: Line 8 should be completed by only those employers who are required to make monthly deposits.	Line 6	If return is filed past the due date, see sections “Penalties for Failure To File and/or Pay” and “Interest” on first page of Instructions.
	Line 7	Add Line 5 (total tax due) and Line 6 (penalty and interest.) This represents the Total Amount Due.
	Line 8	Enter the amount of tax that should have been withheld during each month of the quarter on the appropriate lines. (8(a), 8(b), 8(c))
	Line 9	Add Lines 8(a), 8(b), and 8(c). This figure is the Total Deposits paid for the quarter. This figure must be equal to the Total Tax Due (Line 5.)
	Line 10	If Total Amount Due (Line 7) is greater than Total Deposits (Line 9), the additional amount is to be paid.
	Line 11	If Total Deposits (Line 9) is greater than Total Amount Due (Line 7), enter the amount on Line 11 to have overpayment credited to the next quarter.
	Line 12	If Total Deposits (Line 9) is greater than Total Amount Due (Line 7), enter the amount on line 12 to have overpayment refunded.
Signature		<ul style="list-style-type: none"> • If the return is being filed by a sole proprietor, it must be signed and dated by that individual. • If the return is being filed by a corporation, it must be signed and dated by a corporate officer authorized to sign. • If the return is being filed by a partnership, it must be signed and dated by a general partner.
Preparer		If the return is filed by a third party (CPA/Payroll Company), “Preparer Use Only” section on the bottom of return must be completed. If the preparer does not have a PTIN, it may be left blank.
The following information must be completed and signed by the Chief Financial Officer (on the 2nd page of Form W-1KJC)		
Income Incentive Information This information must be completed and signed by the Chief Financial Officer.	A licensee claiming a Kentucky Industrial Revitalization Act (KIRA), Kentucky Jobs Retention Act (KJRA), Kentucky Jobs Development Act (KJDA), or Kentucky Business Investment (KBI) employer withholding occupational tax credit based upon an economic development inducement arising from an approved project, pursuant to KRS 154.24, shall file this information quarterly with the Louisville Metro Revenue Commission.	
	Line 1	Enter the total amount of the licensee’s approved tax credit inducement (one-fifth of the total state and local inducement for KJRA, KIRA, and KJDA projects or one-fourth of the total state and local inducement allowed by KBI.)
	Line 2	Enter the date upon which the project was approved.
	Line 3	Enter the date when the licensee made the first tax credit claim upon the inducement
	Line 4	Enter tax credits claimed arising from the inducement, for all quarters prior to the quarter indicated on the first page of this form.
	Line 5	Enter the amount, if any, by which the local inducement has been reduced because the licensee has taken part of its state inducement as a credit on its corporate income tax.
	Line 6	Enter the tax credit claimed on Form W-1KJC arising from the inducement for the quarter indicated on the first page of this form.
	Line 7	Enter the total remaining occupational tax credits arising from the inducement which the licensee claims is available to it after recognition of the tax credit claimed for the quarter indicated on the first page of this form.
	Line 8	Enter the base number of employees in Louisville Metro, Kentucky prior to the approved project and of the number of new Louisville Metro jobs upon which the inducement was calculated.
	Line 9	Enter the licensee’s current number of employees at the end of the quarter indicated on the first page of Form W-1KJC.