

FORM W1-KJC INSTRUCTIONS

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.																														
Tax rates There are three basic tax rates that apply to wages earned within Louisville Metro, Kentucky.	<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 Board Tax for services connected with his or her regular duties as a minister of religion. 																														
When to File	Form W1-RET must be hand-delivered or postmarked by the last day of the month following the close of the calendar quarter. <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><u>License Fee Return for:</u></th> <th style="text-align: center;"><u>Filed by:</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1st quarter (Jan 1 - Mar 31)</td> <td style="text-align: center;">April 30</td> </tr> <tr> <td style="text-align: center;">2nd quarter (Apr 1 - Jun 30)</td> <td style="text-align: center;">July 31</td> </tr> <tr> <td style="text-align: center;">3rd quarter (Jul 1 – Sep 30)</td> <td style="text-align: center;">October 31</td> </tr> <tr> <td style="text-align: center;">4th quarter (Oct 1 – Dec 31)</td> <td style="text-align: center;">January 31</td> </tr> </tbody> </table>			<u>License Fee Return for:</u>	<u>Filed by:</u>	1 st quarter (Jan 1 - Mar 31)	April 30	2 nd quarter (Apr 1 - Jun 30)	July 31	3 rd quarter (Jul 1 – Sep 30)	October 31	4 th quarter (Oct 1 – Dec 31)	January 31																		
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Where to File	The Revenue Commission offers an easy, secure, and convenient way to file and pay taxes on-line. 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.																														
Requirement 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. <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><u>Month Wages Were Withheld</u></th> <th style="text-align: center;"><u>Deposit Due Date</u></th> <th style="text-align: center;"><u>Month Wages Were Withheld</u></th> <th style="text-align: center;"><u>Deposit Due Date</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">January</td> <td style="text-align: center;">February 15</td> <td style="text-align: center;">July</td> <td style="text-align: center;">August 15</td> </tr> <tr> <td style="text-align: center;">February</td> <td style="text-align: center;">March 15</td> <td style="text-align: center;">August</td> <td style="text-align: center;">September 15 October 15</td> </tr> <tr> <td style="text-align: center;">March</td> <td style="text-align: center;">April 15</td> <td style="text-align: center;">September</td> <td style="text-align: center;">November 15 December 15</td> </tr> <tr> <td style="text-align: center;">April</td> <td style="text-align: center;">May 15</td> <td style="text-align: center;">October</td> <td style="text-align: center;">January 15</td> </tr> <tr> <td style="text-align: center;">May</td> <td style="text-align: center;">June 15</td> <td style="text-align: center;">November</td> <td></td> </tr> <tr> <td style="text-align: center;">June</td> <td style="text-align: center;">July 15</td> <td style="text-align: center;">December</td> <td></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 October 15	March	April 15	September	November 15 December 15	April	May 15	October	January 15	May	June 15	November		June	July 15	December	
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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 date of payment.																														

FORM W1-KJC INSTRUCTIONS

READ INSTRUCTIONS BELOW TO COMPLETE FORM W1-KJC																	
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 address has changed, check the box and provide new address. If address has not changed, enter current address on account. • All returns must include Account ID and Quarter Ending (Month/Day/Year) 																
Return Status	<ul style="list-style-type: none"> • A W1-KJC must be filed even if 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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Line 1</td> <td>Enter the gross wages paid to all employees for work that was performed within Louisville Metro, Kentucky.</td> </tr> <tr> <td>Line 1(a)</td> <td>Multiply gross wages (Line 1) by .0145 (Louisville Metro Tax 1.25% (.0125) and Transit Authority Tax .2% (.0020)</td> </tr> <tr> <td>Line 2</td> <td>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. <i>(Exclude amounts earned by ordained ministers)</i></td> </tr> <tr> <td>Line 3</td> <td>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 Metro, Kentucky. This is the total payroll subject to the School Boards' Tax.</td> </tr> <tr> <td>Line 3(a)</td> <td>Multiply wages subject to the school board tax (Line 3) by .0075 (School Board tax)</td> </tr> <tr> <td>Line 4</td> <td>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, KY.</td> </tr> <tr> <td>Line 4(a)</td> <td>Multiply gross wages that qualify for job credit (Line 4) by selected job credit percentage.</td> </tr> <tr> <td>Line 5</td> <td>Total Tax Due (Line 1a + Line 3a minus Line 4a)</td> </tr> </table>	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)	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. <i>(Exclude amounts earned by ordained ministers)</i>	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 Metro, Kentucky. 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, KY.	Line 4(a)	Multiply gross wages that qualify for job credit (Line 4) by selected job credit percentage.	Line 5	Total Tax Due (Line 1a + Line 3a minus Line 4a)
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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 return is filed by a third party, (CPA/Payroll Company) "Preparer Use Only" section on the bottom on return must be filled out in full.																

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The following information must be completed and signed by the Chief Financial Officer (on the 2nd page of form W1-KJC)

<p>Income Incentive Information</p> <p>This information ▶ must be completed and signed by the Chief Financial Officer (on the 2nd page of form W1-KJC)</p>	<p>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.</p>	
	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, & KJDA projects or one-fourth of the total state and local inducement allowed by KBI)
	Line 2	Enter date upon which the project was approved.
	Line 3	Enter 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 W1-KJC 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 W1-KJC.