

FORM W1-D 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. 																														
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 deposit 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.																														
Penalty and Interest	There is a 2.5% penalty of the unpaid deposit amount for failure to pay a deposit 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 of full payment.																														
Requirement for Payment of Monthly Deposits Check applicable month deposit is for on form W1-D	Every employer who is responsible for withholding occupational license fees/taxes greater than \$3,000.00 during any one of the preceding four 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%; border-collapse: collapse; text-align: center;"> <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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Quarterly Withholding Tax Return	All employers will be 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. Pursuant to KRS 67.790, there is a minimum \$25.00 penalty for failure to file any return or report by the due date. <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <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>	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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