

City of Owensboro/Daviess County Fiscal Court

Form E-1 Employer Return of License Fee Withheld

(For Periods Ending After
6/30/17 Only)

NAME:	ADDRESS:
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SEE INSTRUCTIONS ON BACK

	RETURN THIS COPY WITH PAYMENT	
Account	City of Owensboro Column A	Daviess County Column B
Period Ending		
Due Date		
1. Total Gross Wages, Salaries and Other Compensation Paid		
2. Less: Compensation Not Subject to License Fee		
3. Earnings Subject to License Fee (Line 1 minus Line 2) (Include Section 125 "Cafeteria Benefits" as subject)		
4. License Fee Rate	1.78%	0.35%
5. License Fee Due (Line 3 Multiplied by Line 4)		
6. Penalty (5% per month not to exceed 25%) \$25 Minimum		
7. Interest (1% per calendar month or fraction thereof)		
8. Total Amount Due (Add Lines 5, 6, 7)		
9. Total Amount Due (Add 8a and 8b)		

I hereby certify that the information statements contained herein and any schedule or exhibits attached are true and correct to the best of my knowledge.

Signature	Title	Date
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MAKE CHECKS PAYABLE AND MAIL TO:

**Occupational Tax Administrator
PO Box 10008
Owensboro KY 42302-9008
(270) 687-5600**

Who Must File - Each employer who employs one or more individuals shall withhold the occupational license fee due from each employee on salaries, wages, commissions and other compensation for work done or services performed or rendered in the City of Owensboro and/or Daviess County.

When To File - The employer shall make a return and pay the license fee in accordance with the following due dates:

a.) Returns required to be filed monthly shall be due on or before the 15th day of the month next following each monthly period, except the return for the last month of the calendar year, which shall be due on January 31.

b.) Returns required to be filed quarterly shall be due on or before the last day of the month following each quarterly period.

Other Subject Earnings - The occupational license fee shall be withheld on the compensations paid by the employer to the employee including, but not limited to:

a.) Deferred compensation under Sections 403(b), 401 (k) or 457 of the Internal Revenue Code.

b.) Employee elections under Section 125 "cafeteria plans".

c.) Disability, sickness and accident benefits paid by the employer.

d.) Vacation and/or holiday benefits.

e.) Cash and non-cash fringe benefits not otherwise exempt.

f.) Separation payments including an employer administered unemployment plan.

g.) Life insurance premium for coverage in excess of \$50,000, where premiums are paid by the employer.

Exempt Earnings - No withholding of the occupational license fee shall be required for:

a.) Domestic Servants.

b.) Ordained Minister of Religion.

c.) Disability, sickness and accident benefits paid by a third party.

d.) Workers compensation benefits.

e.) Unemployment benefit payments made by the State or other government agency.

f.) Earnings of an employee who has not yet attained age 16.

g.) Death benefits payable by an employer to the beneficiary of an employee or to his estate.

Important Note: Calculate the occupational license fee due from compensation earned within the corporate city limits of the City of Owensboro in Column A of FORM E- 1. Calculate the occupational license fee due from compensation earned in Daviess County, outside the corporate city limits of Owensboro, in Column B

Line 1 - Enter compensation paid to employees, regardless of when or where earned.

Line 2 - Enter the amount included in Line 1 which represents payment for services performed:

- Outside the corporate city limits of the City Owensboro on Line 2

Column A

- Outside Daviess County on Line 2 of Column B. (Should include compensation earned in the corporate limits of the City of Owensboro).

Line 3 - Enter total earnings subject to license fee. (Line 1 minus Line 2 in each column).

Line 4 - License fee rate.

Line 5 - Enter the License fee due. (Line 3 multiply by line 4 in each column).

Line 6 - Applicable percentage of penalty multiplied by Line 5. (\$25 minimum) (All licensees who fail to file and/or pay the license fee by the due date shall pay penalty at the rate of 5% per calendar month, not to exceed 25% of the total license fee due, however penalty will always be a minimum of \$25).

Line 7 - Applicable percentage of interest multiplied by Line 5. (Any licensees who fail to pay the license fee by the due date shall pay interest at the rate of 1% per calendar month, or fraction thereof, of any license fee due.

Line 8 - Total license fee, interest and penalty due. (Add Lines 5 6 and 7 in each column).

Line 9 - Total Payment due. (Add line 8 Column A to Line 8 Column B) (PAY THIS AMOUNT WITH THE RETURN)