

Occupational Tax

Notice of Occupational License Fees

Who Must Pay

Pursuant to Ordinance 2013-06, every employee who works within the jurisdictional limits of the city of Hartford is subject to occupational fees on his or her GROSS earnings. Employers are required to withhold the occupational fees each pay period for wages earned during the first full pay period occurring after July 3, 2013. The employer is required to remit the withholdings to the city Tax Administrator within 30 days after the end of each quarter (on or before October 31, January 31, April 30, and July 31).

This tax is in addition to any occupational tax required by Ohio County, Kentucky.

Taxpayer Requirements

Every business activity conducting business within the jurisdictional limits of the city of Hartford must register and apply for a business license from City Hall.

Every employer (other than the US Government) who has employees working in the jurisdictional limits of the city of Hartford must withhold the appropriate occupational fees each pay period on wages earned during and after the first full pay period following July 3, 2013. (Example: if the present pay period is for wages earned July 1 through July 14, then the employer shall begin withholding during the next full pay period beginning July 15th.) Withheld sums must be remitted to the city on a quarterly basis and accompanied by forms provided by the city Tax Administrator. On or before February 28 of each year, the employer shall file an Annual Reconciliation form, plus a copy of each employee's federal W-2 form containing the employee's name, address, social security number, gross wages, and amount of occupational taxes withheld under this ordinance. The tax rate on amounts earned in the city of Hartford, Kentucky is 1.00% of the GROSS wages of all employees. Deductions are not allowed.

US Government employees must personally file and pay to the city each quarter as if they were the employer and provide a copy of his or her W-2 form for the preceding year no later than February 28 of each year.

Every employer who has "non-employees" (contract labor, 1099 workers, etc.) working in the jurisdictional limits of the city of Hartford must provide the name, address, social security number, and gross wages paid in the calendar year to the non-employee. Copies of Misc. 1099 forms should be provided with the Non-Employee Income Form provided by the city and should be filed no later than February 28 of each year. Information provided on the 1099 form does not have to be duplicated on the Non-Employee Income form unless the 1099 is not legible. If no Misc. 1099 form is required by the IRS due to payment amounts, then such amounts paid should be written on the city form.

Contact the Occupational Tax Administrator at Hartford City Hall with any questions.