

**University of Kentucky**  
**Occupational License Fee (Local City Tax) Form: Kentucky**

**Purpose:** This form should be used when any portion of an employee's geographical work location is outside of the Lexington/Fayette County, Kentucky area. The Occupation tax is based on where the work is performed, therefore if the work location is within city limits you must choose the city as the tax location for this form. If the work location is outside city limits you must choose the county where the work location resides for this form.

**Duration:** This form is effective only for the current calendar year. A new form must be submitted **by the department** each year or when an employee's work assignment or percentage of time in a work location has changed.

Employee Name: \_\_\_\_\_ Person ID Number: \_\_\_\_\_

Employee Home address: \_\_\_\_\_

Pernr Number: \_\_\_\_\_ Effective Date: \_\_\_\_\_

**Work Location(s):** The Occupation tax is based upon where the work is performed, therefore if the work location is within city limits you must choose the city as the tax location for this form. If the work location is outside city limits you must choose the county where the work location resides for this form. Work locations will be verified and if it is determined the wrong city or county has been chosen you will be asked to complete a new form. When completing this form, departments/employees should, to the best of their ability, determine the percentage of time spent in each work assignment location on an annual basis. Percent of time spent in each location must be listed and equal a total of 100%. You must provide a work address for each location chosen including the no tax option for work location entries. The address should be listed on the address line directly below the city/county chosen.

Name of City/County  Percent taxable

Work Address for location chosen above: \_\_\_\_\_

Name of City/County  Percent taxable

Work Address for location chosen above: \_\_\_\_\_

Name of City/County  Percent taxable

Work Address for location chosen above: \_\_\_\_\_

Name of City/County  Percent taxable

Work Address for location chosen above: \_\_\_\_\_

**\*\*If you have more work locations than listed above please complete the Local City Tax-Work location continuation form.\*\***  
<http://www.uky.edu/eForms/alphaindex.php?startswith=L>

Employee Signature: \_\_\_\_\_

I declare that to the best of my knowledge this is a true, correct, and complete document. Additionally, I realize it is my responsibility to notify Payroll Services immediately should my work location or my work percentage(s) change during the calendar year.

Business Officer Signature: \_\_\_\_\_ Phone number: \_\_\_\_\_

I declare that the information provided on this form has been verified and is correct.