

NOTICE!

Before submitting KCC Form QCC1, the following information is required and must be accurate:

- KCC Form QCC1: Name, address, account number, year, quarter and due date.

If any of the aforementioned information is missing or inaccurate, the form will be returned. The information is required to identify and apply funds to the correct account. Additional penalty and interest will incur on account filed past the due date.

**FILING INSTRUCTIONS
KENTON COUNTY AND CITIES, KENTUCKY
EMPLOYEES QUARTERLY WITHHOLDING
FORM QCC1-REV 10/09**

Form QCC1-Rev 10/09 is to be used for filing Kenton County and Cities' within Kenton County Kentucky, Employee's Quarterly Withholding of occupational license fees withheld from employees who are conducting business, making sales, or performing services in the County or Cities' listed in Column 1.

FEDERAL GOVERNMENT EMPLOYEES: This form may also be used for payment of occupational license fees by employees of the federal government whose agencies do not withhold occupational license fees for Kenton County or the Cities listed herein. A W2 is required to be filed with the 4th quarter return.

Please note that the gross earnings of employees are subject to both City AND County Withholding. **Example:** An employee working in a city with a withholding rate of 1% is also subject to the Kenton County withholding rate of .7097% since every City lies within Kenton County. Therefore, the correct total withholding rate for the employee is 1.7097%.

COLUMN 1 COUNTY AND CITY: The County and City in which the employee has conducted business, made sales, or performed services.

COLUMN 2 TOTAL EARNINGS: Enter the total gross earnings (Gross Wages) of all employees for the quarter for the County and each City where business was conducted. If no work or services were performed, i.e. no wages incurred, in the County and respective City, enter "NO ACTIVITY".

IMPORTANT NOTE: Withholding applies to total gross earnings prior to any deductions for, but not limited to, Section 125 plan, 401(k), cafeteria benefit plan, or other deferred compensation or pension plans. In addition, the total compensation to officers of corporations is subject to withholding tax.

COLUMN 3 EXCLUDED EARNINGS: Enter the amounts included in Columns A, B & C on the "EMPLOYEE LIST" that were:

- 1) In excess of the maximum fee for each employee for the calendar year as follows:

<u>COUNTY AND CITY</u>	<u>MAXIMUM ANNUAL FEE</u>
KENTON COUNTY (per employee)	\$0 - \$25,000 @ .7097% (.007097) \$25,001-FICA CAP @ .1097% (.001097)
CRESTVIEW HILLS	1%(.01) of current FICA cap
PARK HILLS	\$50,000 max per employee
ALL OTHER CITIES	NO MAXIMUM

- 2) Earned outside Kenton County and the respective City(s).

NOTE: In order to exclude earnings outside of Kenton County, Column D must be completed.

COLUMN 4 SUBJECT EARNINGS: The amount of gross wages earned in Kenton County and each City. (COLUMN 2 – COLUMN 3 = COLUMN 4).

COLUMN 5 WITHHOLDING RATE: The tax rate of Kenton County and each City.

COLUMN 6 FEE DUE: The amount of fee due for Kenton County and each City. (COLUMN 4 x COLUMN 5 = COLUMN 6).

COLUMN 7 PENALTY: The penalty is calculated on the "FEE DUE" in column 6 multiplied by a rate of 5% per month or any portion of a month not to exceed 25%. The penalty amount is the greater of \$25.00 or the amount calculated for Kenton County and each City.

EXAMPLE: If your return is late and you conduct business in Elsmere and Bromley the penalty would be a minimum of \$25.00 for Kenton County and each City for a total of \$75.00. \$25.00 for Elsmere, \$25.00 for Bromley and \$25.00 for Kenton County unless the amount calculated for Kenton County and each City is greater than the \$25.00 minimum.

COLUMN 8 INTEREST: Interest is calculated by multiplying the "FEE DUE" in column 6, by the current Kentucky tax interest rate of 1% per month or any portion of a month, not to exceed 12% per annum.

COLUMN 9 TOTAL FEE DUE: Add fee due, plus penalty, plus interest equals total due. (COLUMN 6 + COLUMN 7 + COLUMN 8 = COLUMN 9).

EMPLOYEE LIST List all employees from whom fees were withheld. Include each employee's name, Social Security number, total gross earnings for the quarter, and any excluded employee earnings. Columns A, B, C, and D must be completed if any earnings are excluded. (A computer-generated report of this information in the same format may be substituted if space is prohibitive.)

PHONE (859) 392-1440
FAX (859) 392-1439
WEB SITE www.kentoncounty.org

**MAKE CHECKS PAYABLE TO AND REMIT TO:
KENTON COUNTY FISCAL COURT
PO BOX 643966
CINCINNATI OH 45264-3966**