



• EMPLOYER, NOT PREPARER, IS RESPONSIBLE FOR ALL INFORMATION AND PAYMENTS.
 • SEE BACK FOR FILING INSTRUCTIONS
 • QUESTIONS OR ASSISTANCE CALL (859)392-1440
 • DO NOT STAPLE THIS FORM OR ATTACHMENTS
 REMIT WITH PAYMENT TO: KENTON COUNTY FISCAL COURT
 PO BOX 706237 CINCINNATI OH 45270
 REMIT WITHOUT PAYMENT TO: KENTON COUNTY FISCAL COURT
 PO BOX 792 COVINGTON KY 41012

KENTON COUNTY & CITIES, KENTUCKY
 EMPLOYEE'S QUARTERLY WITHHOLDING
 FORM QCC1 - REV 04/2020
 DBA, Name & Mailing Address:

OFFICE USE ONLY (DO NOT WRITE IN THIS SPACE)

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ACCOUNT NUMBER	YEAR	QUARTER	DUE DATE
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I DECLARE UNDER PENALTY OF PERJURY THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND A COMPLETE RETURN.

SIGNATURE REQUIRED _____ DATE _____

PRINT NAME _____ TELEPHONE _____ TITLE _____

FEDERAL IDENTIFICATION OR SOCIAL SECURITY NUMBER _____

COLUMN 1 COUNTY & CITY	COLUMN 2 TOTAL EARNINGS	COLUMN 3 EXCLUDED EARNINGS	COLUMN 4 SUBJECT EARNINGS	COLUMN 5 WITHHOLDING RATE	COLUMN 6 FEE DUE	COLUMN 7 PENALTY	COLUMN 8 INTEREST	COLUMN 9 TOTAL FEE DUE
KENTON COUNTY UNDER \$25,000				0.007097				
KENTON COUNTY OVER \$25,000				0.001097				
BROMLEY				0.01				
CRESCENT SPRINGS				0.01				
CRESTVIEW HILLS				0.0115				
EDGEWOOD				0.01				
ELSMERE				0.0125				
ERLANGER				0.015				
FORT MITCHELL				0.0125				
FORT WRIGHT				0.0115				
INDEPENDENCE				0.0125				
LAKESIDE PARK				0.01				
LUDLOW				0.015				
PARK HILLS				0.015				
RYLAND HEIGHTS				0.01				
TAYLOR MILL				0.02				
VILLA HILLS				0.015				
TOTAL:								

EMPLOYEE LIST

EXCLUDED EMPLOYEE EARNINGS - SEE FILING INSTRUCTION

TOTAL AMOUNT DUE

EMPLOYEE NAME	SOCIAL SECURITY#	GROSS EARNINGS THIS QUARTER	COLUMN A EARNINGS AMOUNT OVER KENTON COUNTY MAXIMUM	COLUMN B EARNINGS AMOUNT OVER CITY MAXIMUM	COLUMN C EARNINGS AMOUNT IN OTHER JURISDICTIONS	COLUMN D CITY & STATE WHERE COLUMN C EARNINGS EARNED
TOTAL # EMPLOYEES		TOTAL	TOTAL	TOTAL	TOTAL	TOTAL

NOTICE!

Our Mailing Address:

With Payment Send to:	Without Payment Send to:
KENTON COUNTY FISCAL COURT PO BOX 706237 CINCINNATI OH 45270	KENTON COUNTY FISCAL COURT PO BOX 792 COVINGTON KY 41012

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 11/2019**

Form QCC1-Rev 11/2019 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	1.15%(0.0115) of current FICA cap
FORT WRIGHT	1.15%(0.0115)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) 392-1459
WEB SITE www.kentoncounty.org
EMAIL occupational.license@kentoncounty.org

MAKE CHECKS PAYABLE TO AND REMIT TO:

With Payment send to:	Without Payment send to:
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