



**CITY OF WINCHESTER, KENTUCKY
FINANCE DEPARTMENT
P O BOX 4135
WINCHESTER, KY 40392**

**INFORMATION LETTER
OCCUPATIONAL LICENSE FEE TAX (PAYROLL TAX)**

**TO: ALL EMPLOYERS/EMPLOYEES/INDIVIDUALS SUBJECT TO OCCUPATIONAL
LICENSE FEE TAX (PAYROLL TAX)**

This packet contains occupational license fee (payroll tax) forms for the year 2024. The tax rate for the 2024 calendar year is two percent (**2.0%**) until October 1, 2024. After October 1, 2024, the rate is two percent (2.15%). *If you have an accountant or payroll company, please forward these forms to him/her.*

We will no longer be sending out payroll forms. These forms will be available online at www.winchesterky.com. If you do not have access to the internet, you can call us at 859-744-1660 to obtain forms.

There are 3 Form DFs on one page. Make copies of this page and cut along dashed lines for forms to use for each remittance. **Please put the company name on the form.** Make a copy of completed form for your records. Mail original to above address on or before due date with the **company's name on it.**

If your quarterly license fee is normally \$300.00 or more, you must file monthly. The due date is the fifteenth of the following month except for December's payment which is due January 31 of the following year. The due dates are as follows:

Month	Due date	Month	Due date
January 2024	February 15, 2024	July 2024	August 15, 2024
February 2024	March 15, 2024	August 2024	September 15, 2024
March 2024	April 15, 2024	September 2024	October 15, 2024
April 2024	May 15, 2024	October 2024	November 15, 2024
May 2024	June 15, 2024	November 2024	December 15, 2024
June 2024	July 15, 2024	December 2024	January 31, 2025

If your quarterly license fee is normally less than \$300.00 you may continue to pay quarterly. The due dates are as follows:

Quarter ending	Due date
March 31, 2024	April 30, 2024
June 30, 2024	July 31, 2024
September 30, 2024	October 31, 2024
December 31, 2024	January 31, 2025

If you have employees working only periodically in Winchester, a "zero" form must still be filed. **If no form is filed, your account will appear delinquent on our records.**

Form DF-3, Reconciliation of License Fee Withheld, is to be filed by February 28th, 2025 or with final payment upon completion of your work. Instructions are on the form. When listing the information concerning your employees, list employees' Social Security numbers and addresses. Also, provide copies of W2's when filing the form DF-3.

Individuals have the option to file quarterly or annually. The due date is FEBRUARY 28, 2025 for annual filing. Individuals must submit a copy of their W-2 with their final payment for 2024.

If you have any questions, please call the Finance Department at (859) 744-1660 or write to us at PO Box 4135, Winchester, KY 40392-4135.