

# 2023 WHITLEY COUNTY, KENTUCKY

WCOCC  
TAX #

## RECONCILIATION OF OCCUPATIONAL LICENSE FEE WITHHELD

FED ID# OR SS#    YEAR ENDED

**YOU MUST FILE THIS**  
**FORM IF YOU PAID**  
**WHITLEY COUNTY WAGES**  
**DURING THE YEAR ENDED 12-31-2023**  
**DUE FEBRUARY 28, 2024**

MAIL FORM TO:  
WHITLEY COUNTY  
OCCUPATIONAL TAX  
P.O. BOX 268  
WILLIAMSBURG KY 40769

|                               | COLUMN A   | COLUMN B  | COLUMN C   |
|-------------------------------|--|---|--|
|                               | <b>TOTAL GROSS PAYROLL PAID FOR THE CALENDAR YEAR 2023</b> | <b>TOTAL PAYROLL PAID TO EMPLOYEES WORKING IN WHITLEY COUNTY FOR THE CALENDAR YEAR ENDED 2023</b> | <b>PAYMENT DUE EACH QUARTER BASED ON THE AMOUNT OF PAYROLL LISTED IN COLUMN B (1% OF COLUMN B)</b> |
| <b>QUARTER ENDED 03-31-23</b> |  |   |  |
| <b>QUARTER ENDED 06-30-23</b> |  |   | \$   |
| <b>QUARTER ENDED 09-30-23</b> |  |   | \$   |
| <b>QUARTER ENDED 12-31-23</b> |  |   | \$   |
|                               | <b>TOTAL PAYROLL</b>                                       | <b>TOTAL WHITLEY COUNTY PAYROLL _____</b>   | <b>TOTAL</b>   |
|                               |  | <b>LINE 1. Total Tax Withheld per W2's</b>  | \$   |
|                               |  | <b>LINE 2. Tax not Withheld but paid by Employer</b>  | \$   |
|                               | <b>Number of Employees And/or W2's Attached</b>            | <b>LINE 3. Total Lines 1. and 2.</b>  | \$   |
|                               |  | <b>LINE 4. Over (under) payment</b>   | \$   |

**YOU MUST INCLUDE AN EMPLOYEE LISTING OR COPIES OF W-2'S AND W-3**

**HOW TO RECONCILE YOUR PAYROLL AND WITHHOLDINGS**

**Enter total gross payroll before any deductions in Column A. Enter in Column B** Whitley County Payroll. Gross payroll includes wages, salaries, commissions, or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes and adjusted by including any amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including but not limited to salary reduction arrangements under Section 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h), or 457 of the Internal Revenue Code; and include any amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code, including but not limited to Sections 125 and 132 of the Internal Revenue Code. **Column C** –Enter the Tax paid each quarter to Whitley County. **DO NOT INCLUDE PENALTY OR INTEREST.** **Total Columns A, B, and C. Enter the total tax withheld per the listing or the WHITLEY COUNTY TAX Withheld per the W2's on line 1. If for some reason an employer paid the tax but did not withhold the tax, add that amount and enter on line 2. Add Lines 1. and 2. and enter total on Line 3. Subtract line 3. from the total of Column C and enter over or underpayment on Line 4.**

**LISTING MUST INCLUDE THE FOLLOWING INFORMATION**

|   |             |                      |                      |
|---|-------------|----------------------|----------------------|
| EMPLOYEE NAME, ADDRESS AND SOCIAL SECURITY NUMBER | GROSS WAGES | WHITLEY COUNTY WAGES | LICENSE FEE WITHHELD |
|---|-------------|----------------------|----------------------|

**YOU MAY USE YOUR OWN LISTING FORM OR USE THE BACK OF THIS FORM**