**TO ALL EMPLOYEES ENGAGED IN A TRADE OR BUSINESS IN WOLFE COUNTY**

 An Ordinance relating to an Occupational License Fee (Payroll Tax) for Wolfe County was passed by the Fiscal Court on January 16, 1996.

 If you are engaged in a trade or business in Wolfe County and have employees, you are required, by law, to begin withholding (one and one quarter percent) 1.25 percent from all wages paid to an employee beginning February 1, 1996. Any person or persons who is required to pay or required to withhold and pay this License Fee (Payroll Tax) and this fee is less than two hundred and fifty dollars ($250.00) per month can file their return and submit tax payment quarterly. Due dates will be no later than the last day of the month following the end of the quarter. When this License Fee (Payroll Tax) exceeds two hundred and fifty dollars ($250.00) in any given month, payment must be made no later than the twentieth (20th) day of the following month. All payments should be made payable to the Wolfe County Fiscal Court.

 You will be receiving a form that can be used to file monthly or quarterly returns (whichever is applicable) to submit your tax payments and payroll information.

 If you have questions or need additional information, please contact Kelli Ratliff Evans at the Wolfe County Fiscal Court, P.O. Box 429, Campton, KY 41301 or by calling 606-668-3040 ext. 4.