

Kentucky Counties Income Tax Information

County Name	State/City Codes	County Tax Status
Boone	21/015	Duty Station/mandatory
Clay	21/051	Duty Station/voluntary
Jefferson	21/111	Duty Station/mandatory
Kenton	21/117	Duty Station/mandatory
Madison	21/151	Duty Station/mandatory
McCracken	21/145	Duty Station/mandatory

Withholding Formula ▶Effective Pay Period 01, 2013◀

1. Multiply the gross biweekly wages by 26 to obtain the annual wages.
2. Apply the gross annual wages to the following guideline to determine the annual Kentucky county income tax withholding.

**Compute the County
Income Tax Withholding For:**

**By Multiplying the Gross
Annual Wages By:**

	State/County Codes	Resident Percentage	Nonresident Percentage	County Tax Status (Duty Station = DS Residence = R)
Boone	21/015	0.95 ¹	0.95 ¹	DS
Clay (voluntary)	21/051	1.00	1.00	DS
Jefferson	21/111	2.20 ²	1.45 ²	DS
Kenton	21/117	0.7097 ³	0.7097 ³	DS
Madison	21/151	1.00	1.00	DS
McCracken	21/145	1.00	1.00	DS

¹ Maximum taxable wage base of ▶\$56,377◀ (maximum annual tax of ▶\$451.01◀) applies to the 0.8-percent occupational tax. Maximum taxable wage base of \$16,666 (maximum annual tax of \$25) applies to the 0.15-percent Senior Citizen and Mental Health Tax.

² Employees subject to Louisville city income tax will not have county tax withheld.

³ Maximum taxable wage base of ▶\$113,700◀ (maximum annual tax of ▶\$274.73◀) applies to the 0.7097-percent occupational tax. The lower taxable wage base limit remains \$25,000. The payroll tax rates remain 0.7097% on wages up to \$25,000 and 0.1097% on wages greater than \$25,000 and up to the OASDI wage maximum of ▶\$113,700◀.

3. Divide the annual Kentucky city income tax withholding by 26 to obtain the biweekly Kentucky city income tax withholding.