

City of Henderson

Employers Return for Payroll Tax Withheld

License Number \_\_\_\_\_

Due Date \_\_\_\_\_

Period Beginning \_\_\_\_\_

Period Ending \_\_\_\_\_

Name \_\_\_\_\_

Federal ID # \_\_\_\_\_

Address \_\_\_\_\_

City, State & Zip \_\_\_\_\_

Email Address \_\_\_\_\_

Check here if using a Payroll Provider.

Payroll Provider Name. \_\_\_\_\_

Check here if you no longer have employees working in the City of Henderson.

- 1. Total Gross Wages, Salaries and Other Compensation Paid \_\_\_\_\_
- 2. Deduct Compensation Outside The City of Henderson \_\_\_\_\_
- 3. Taxable Earnings (Line 1 minus Line 2) \_\_\_\_\_
- 4. Payroll Tax Rate 1.65%
- 5. Tax Due (Line 3 Multiplied by Line 4) \_\_\_\_\_
- 6. Penalty (5% per Calendar Month, Or Fraction Thereof, Maximum 25%, **Minimum \$25**) \_\_\_\_\_
- 7. Interest (1% per Calendar Month, Or Fraction Thereof) \_\_\_\_\_
- 8. Total Amount Due (Add Lines 5, 6, &7) \_\_\_\_\_

I hereby certify that the information statements contained herein and any schedules or exhibits attached are true and correct to the best of my knowledge.

Signature

Title

Date

Make checks payable and mail to: City of Henderson, PO Box 671, Henderson KY 42419-0671

Telephone: (270) 831-1290 or (270) 831-1200

Fax: (270) 827-6054

# FORM PR

## Instructions for Filing Employers Return for Payroll Tax Withheld

**Who Must File** – Each employer who employs one or more individuals shall withhold the payroll tax due from each employee on salaries, wages, commissions and other compensation for work done or services performed or rendered in the City of Henderson.

**When to File** – The employer shall make a return and pay the payroll tax in accordance with the following due dates:

- a. Returns to be filed monthly shall be due on or before the 15th day of the next month following each monthly period.
- b. Returns required to be filed quarterly shall be due on or before the last day of the month following each quarterly period.

**Subject Earnings** – The payroll tax shall be withheld on the compensations paid by the employer to the employee including, but not limited to:

- a. Deferred compensation under Sections 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h) or 457 of the Internal Revenue Code.
- b. Employee elections under Section 125 “cafeteria plans” and 132.
- c. Vacation, sick days, and/or holiday benefits.
- d. Cash and non-cash fringe benefits not otherwise exempt.
- e. Separation payments including an employer administered unemployment plan.
- f. Life insurance premium for coverage in excess of \$50,000 where premiums are paid by the employer.

**Exempt Earnings** – No withholding of the payroll tax on employee compensation shall be required for:

- a. Disability, sickness and accident benefits paid by a third party.
- b. Workers’ compensation benefits.
- c. Unemployment benefit payments made by the State or other government agency.

### **SPECIFIC INSTRUCTIONS**

**Line 1** – Enter total compensation paid to employees, regardless of when or where earned.

**Line 2** – Enter compensation earned outside the city limits of the City of Henderson.

**Line 3** – Enter total earnings subject to payroll tax in the City of Henderson. (Line 1 minus Line 2.)

**Line 4** – Payroll Tax Rate

**Line 5** – Enter the payroll tax due. (Multiply Line 3 by Line 4.)

**Line 6** – Applicable percentage of penalty multiplied by Line 5 (\$25 minimum.)

**Line 7** – Applicable percentage of interest multiplied by Line 5.

**Line 8** – Total tax, penalty, and interest due (Add Lines 5, 6, and 7).