

(Page 1 of 14)

Local Name	Local Tax Code	City Rate	County Rate	School Tax	Total Withholding	Max Tax
<b>Adairville (See Logan County)</b>	05-08					
<b>Alexandria (See Campbell County)</b>	05-71					
<b>Allen County</b>	05-26		1.00		1.00	No Max
Scottsville	18-68	1.50	1.00		2.50	No Max
<b>Ashland:</b> Update: local tax calculated on gross effective 01/01/08	05-74	1.50			1.50	No Max
<b>Auburn (See Logan County)</b>	18-01					
<b>Ballard County</b>	05-56		1.00		1.00	No Max
<b>Barbourville</b>	05-81	1.00			1.00	No Max
<b>Bardstown (See Nelson County)</b>	31-01					
<b>Bath County</b>	31-14		1.5		1.5	No Max
<b>Beattyville</b>	05-67	1.00			1.00	No Max
<b>Bellevue (See Campbell County)</b>	18-66					
<b>Benton (See Marshall County)</b>	18-02 18-83					
<b>Berea</b>	18-03	2.00			2.00	No Max
<b>Boone County Resident</b>	18-61		Tiered			See Note
<p>0 - \$16,666 in taxable wages, EE will pay 1.45% (County .8% + Mental Health .15% + School .5%).                  &gt; \$16,666 up to \$51,257 EE will pay 1.30% (County .8% + School .5%).                  &gt; \$51,257 EE will pay .5% (only School Tax).</p>						
Florence Resident	18-76	2.00	Tiered			See Note
<p>In addition to Boone County Resident tax, EE will pay 2.00% in city taxes.</p>						
<b>Boone County Non-Resident</b>	05-34		Tiered			See Note
<p>0 - \$16,666 in taxable wages, EE will pay .95% (County .8% + Mental Health .15%).                  &gt; \$16,666 up to \$51,257 EE will pay .8%, which is just county.                  &gt; \$51,257 EE will pay 0.</p>						
Florence Non-Resident	05-35	2.00	Tiered			See Note
<p>In addition to Boone County Non-Resident tax, EE will pay 2.00% city.</p>						
<b>Bourbon County</b>	05-55		0.75		0.75	No Max
Paris	18-51	1.50	0.75		2.25	No Max
<b>Bowling Green (See Warren Co)</b>	18-04 18-87					
<b>Boyd County</b>	05-97		1.00		1.00	No Max
<b>Boyle County</b>	18-52		0.75		0.75	No Max
Danville	18-09	1.25	0.75		2.00	No Max
<b>Breathitt County</b>	05-43		1.00		1.00	No Max
Jackson	18-84	1.00	1.00		2.00	No Max
<b>Bromley (See Kenton County)</b>	05-92					
<b>Brooksville</b>	05-45	1.75			1.75	No Max
<b>Brownsville</b>	18-71	1.00			1.00	No Max
<b>Burkesville (See Cumberland Co)</b>	05-40 18-05					

<b>(Page 2 of 14)</b>						
<b>Local Name</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Butler County</b>	05-37		1.00		1.00	No Max
Morgantown	18-31	2.00	1.00		3.00	No Max
<b>Cadiz</b>	18-46	1.50			1.50	No Max
<b>Caldwell County</b>	05-63		1.00		1.00	No Max
Princeton	18-37	1.50	1.00		2.50	No Max
<b>Campbell County</b>	18-59		1.05		1.05	\$406.00
Alexandria	05-71	1.50	1.05		2.55	See Note
0 - \$38,667 in taxable wages, EE will pay 2.55% (City 1.50% & County 1.05%). > \$38,667 up to FICA limit, EE will pay 1.50%, which is City. > FICA limit, EE will pay 0.						
Bellevue	18-66	2.50	1.05		3.55	See Note
0 - \$38,667 in taxable wages, EE will pay 3.55% (City 2.50% & County 1.05%) > \$38,667, EE will pay 2.50%, which is City.						
Cold Spring	05-59	1.00	1.05		2.05	See Note
0 - \$38,667 in taxable wages, EE will pay 2.05% (City 1.00% & County 1.05%). > \$38,667 up to FICA limit, EE will pay 1.00%, which is City. > FICA limit, EE will pay 0.						
Dayton	18-49	2.00	1.05		3.05	See Note
0 - \$38,667 in taxable wages, EE will pay 3.05% (City 2.00% & County 1.05%). > \$38,667, EE will pay 2.00%, which is City.						
Ft. Thomas	18-81	1.25	1.05		2.30	See Note
0 - \$38,667 in taxable wages, EE will pay 2.30% (City 1.25% & County 1.05%). > \$38,667, EE will pay 1.25%, which is City						
Highland Heights	31-07	1.00	1.05		2.05	See Note
0 - \$38,667 in taxable wages, EE will pay 2.05% (City 1.00% & County 1.05%) > \$38,667 up to \$100,000, EE will pay 1.05%, which is City > \$100,000, EE will pay 0.						
Newport	18-32	2.50	1.05		3.55	See Note
0 - \$38,667 in taxable wages, EE will pay 3.55% (City 2.50% & County 1.05%). > \$38,667 up to FICA limit, EE will pay 2.50%, which is City. > FICA limit, EE will pay 0.						
Silver Grove	05-62	1.50	1.05		2.55	See Note
0 - \$38,667 in taxable wages, EE will pay 2.55% (City 1.50% & County 1.05%). > \$38,667 EE will pay 1.50%, which is City.						
Southgate	18-69	2.50	1.05		3.55	See Note
0 - \$38,667 in taxable wages, EE will pay 3.05% (City 2.50% & County 1.05%). > \$38,667 EE will pay 2.50%, which is City.						
Wilder	18-42	2.25	1.05		3.30	See Note
0 - \$38,667 in taxable wages, EE will pay 3.30% (City 2.25% & County 1.05%). > \$38,667 EE will pay 2.25%, which is City.						
<b>Campbellsville (See Taylor Co.)</b>	31-28					
<b>Carlisle (See Nicholas County)</b>	05-57					
<b>Carroll County</b>	05-33		1.00		1.00	No Max
First \$5000 of gross wages are exempt from local tax.						
<b>Carter County</b>			None			N/A
Grayson	31-23	1.00			1.00	No Max
Calculated on FICA taxable base. Subtract retirement, FSA, and health insurance premium from gross before calculating.						

<b>(Page 3 of 14)</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Local Name</b>						
Catlettsburg	18-06	1.50			1.50	No Max
Cave City	05-61	2.00			2.00	No Max
Clark County	05-05		1.50		1.50	No Max
Clay County	05-64		1.00		1.00	No Max
Clinton County	05-73		0.75		0.75	No Max
Clinton, City of (See Hickman Co)	05-85					
Cold Spring (See Campbell Co)	05-59					
Covington (See Kenton County)	18-07					
Crescent Springs (See Kenton Co)	05-09					
Crestview Hills (See Kenton Co)	05-10					
<b>Cumberland County Resident</b>	05-39		0.75	0.50	1.25	See Note
0-\$66,666.66 in taxable wages, EE will pay 1.25% (County .75% & School .50%). > \$66,666.66 up to \$100,000, EE will pay .50%, which is School Tax. >\$100,000, EE will pay 0.						
Burkesville Resident	05-40	1.00	0.75	0.50	2.25	See Note
0 - \$50,000 in taxable wages, EE will pay 2.25% (City 1.00%, County .75% & School .50%). \$50,000 up to \$66,666.66, EE will pay 1.25% (County .75% & School .50%). > \$66,666.66 up to \$100,000, EE will pay .50%, which is school tax. > \$100,000, EE will pay 0.						
<b>Cumberland County Non-Resident</b>	05-79		0.75		0.75	\$500.00
0 - \$66,666.66 in taxable wages, EE will pay .75%, which is County.						
Burkesville Non-Resident	18-05	1.00	0.75		1.75	See Note
0 - \$50,000 in taxable wages, EE will pay 1.75% (City 1.00% & County .75%). \$50,000 up to \$66,666.66, EE will pay .75%, which is County. >\$66,666.66, EE will pay 0.						
<b>Cynthiana (See Harrison County)</b>	18-08					
<b>Danville (See Boyle County)</b>	18-09					
<b>Daviess County</b>	31-08		0.35		0.35	No Max
<b>Dawson Springs</b>	18-10	1.50			1.50	No Max
<b>Dayton (See Campbell County)</b>	18-49					
<b>Eddyville</b>	05-75	1.50			1.50	No Max
Local tax is based on federal taxable. Subtract retirement, FSA, health insurance and deferred comp before calculating.						
<b>Edgewood (See Kenton County)</b>	18-54					
<b>Edmonton (See Metcalfe County)</b>	18-67					
<b>Elizabethtown</b>	18-11	1.35			1.35	No Max
<b>Elkhorn</b>	05-54	1.00			1.00	No Max
<b>Elkton (See Todd County)</b>	18-72					
<b>Elsmere (See Kenton County)</b>	05-25					
<b>Eminence</b>	05-47	0.75			0.75	No Max
<b>Erlanger (See Kenton County)</b>	05-41					

<b>(Page 4 of 14)</b>						
<b>Local Name</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Estill</b>	05-22		1.25		1.25	No Max
<b>Fayette County:</b>						
Lexington/Fayette Co. Resident	18-88	2.25		0.50	2.75	No Max
Lexington/Fayette Co Non-Resident	18-45	2.25			2.25	No Max
<b>Flemingsburg</b>	18-12	1.00			1.00	No Max
<b>Florence (See Boone County)</b>	18-76 05-35					
<b>Fort Mitchell (See Kenton County)</b>	18-82					
<b>Fort Thomas (See Campbell Co)</b>	18-81					
<b>Fort Wright (See Kenton County)</b>	05-11					
<b>Frankfort</b>	18-13	1.75			1.75	No Max
<b>Franklin, City of (See Simpson Co)</b>	05-31					
<b>Franklin County</b>	18-99		1.00		1.00	No Max
<b>Fulton</b>	18-14	2.00			2.00	No Max
<b>Gallatin County</b>	31-06		1.00		1.00	No Max
First \$5000 of gross wages are exempt from local tax.						
City of Warsaw	05-27	1.00	1.00		2.00	See Note
0-FICA limit, EE will pay 2% > FICA limit, EE will pay 0.						
<b>Gamaliel (see Monroe County)</b>	18-15					
<b>Garrard County</b>	18-96		1.00		1.00	No Max
<b>Georgetown (See Scott County)</b>	18-53 05-28					
<b>Glasgow</b>	18-16	1.50			1.50	No Max
<b>Graves County</b>	05-48		1.00		1.00	No Max
<b>Grayson County</b>	05-66		0.50		0.50	No Max
Leitchfield	18-22	1.20	0.50		1.70	No Max
<b>City of Grayson see Carter County</b>	31-23					
<b>Greensburg</b>	05-87	1.00			1.00	No Max
<b>Hancock County</b>	18-47		1.25		1.25	No Max
<b>Harrison County</b>	05-50		1.50		1.50	No Max
Cynthiana	18-08	1.50	1.50		3.00	No Max
<b>Harrodsburg (See Mercer County)</b>	18-50					
<b>Hart County</b>	05-51		0.80		0.80	\$2,000
Munfordville	31-25	.75	0.80		1.55	No Max
<b>Hazard</b>	18-17	Tiered			1.25	No Max
0-\$60,000 in taxable wages, EE will pay 1.25%						
> \$60,000, EE will pay .50%						
<b>Henderson (City)</b>	31-13	1.00			1.00	No Max
<b>Hickman (City)</b>	18-18	1.50			1.50	No Max
<b>Hickman County</b>	31-18		1.00		1.00	No Max
Clinton	05-85	.50	1.00		1.50	\$200
0 - \$40,000 in taxable wages, EE will pay 1.50% (City .50%, County 1.00%)						
> \$40,000, EE will pay 1.00% (County)						
<b>Hodgenville</b>	05-80	0.75			0.75	No Max
<b>Hopkinsville</b>	18-19	1.95			1.95	No Max
<b>Independence (See Kenton County)</b>	05-32					
<b>Jackson (See Breathitt County)</b>	18-84					
<b>Jackson County</b>	31-09		1.00		1.00	No Max
City of McKee	31-17	1.00	1.00		2.00	No Max

<b>(Page 5 of 14)</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Local Name</b>						
<b>Jamestown (See Russell County)</b>	05-16					
<b>Jefferson County Louisville Metro Resident</b>	18-21		1.45	0.75	2.20	No Max
Jeffersontown Resident	18-62	1.00	1.45	0.75	3.20	No Max
St. Matthews Resident	18-91	0.75	1.45	0.75	2.95	No Max
Shively Resident	18-57	1.50	1.45	0.75	3.70	No Max
W. Buechel Resident	05-14	0.75	1.45	0.75	2.95	No Max
Jefferson County/Louisville Metro Resident Minister Tax	05-46			0.75	0.75	No Max
<b>Jefferson County Louisville Metro Non-Resident</b>	18-20		1.45		1.45	No Max
Jeffersontown Non-Resident	18-70	1.00	1.45		2.45	No Max
St. Matthews Non-Resident	18-92	0.75	1.45		2.20	No Max
Shively Non-Resident	18-85	1.50	1.45		2.95	No Max
W. Buechel Non-Resident	05-15	0.75	1.45		2.20	No Max
<b>Jeffersontown (See Jefferson Co)</b>	18-62 18-70					
<b>Jessamine County</b>	18-98		1.00		1.00	No Max
Nicholasville	18-64	1.50	1.00		2.50	No Max
Wilmore	18-58	2.00	1.00		3.00	No Max
<b>Johnson County</b>	05-69		0.50		0.50	No Max
Paintsville	18-56	1.00	0.50		1.50	No Max
<b>Kenton County</b>	18-60		Tiered			\$261.90
0 - \$25,000 in taxable wages, EE will pay .7097%. > \$25,000 up to FICA limit, EE will pay .1097%. > FICA limit, EE will pay 0.						

<b>(Page 6 of 14)</b>						
<b>Local Name</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Cities in Kenton County with 1.00% City Tax &amp; Tiered County:</b>						
Bromley	05-92	1.00	Tiered			See Note
Crescent Springs	05-09	1.00	Tiered			See Note
Crestview Hills	05-10	1.00	Tiered			See Note
Edgewood	18-54	1.00	Tiered			See Note
Ft. Mitchell	18-82	1.00	Tiered			See Note
Ft. Wright	05-11	1.00	Tiered			See Note
Lakeside Park	05-91	1.00	Tiered			See Note
Villa Hills	05-90	1.00	Tiered			See Note
0 - \$25,000 in taxable wages, EE will pay 1.7097% > \$25,000 up to FICA limit, EE will pay 1.1097%. > FICA limit, EE will pay 1%.						
<b>Cities in Kenton County with 1.25% City Tax &amp; Tiered County:</b>						
Independence	05-32	1.25	Tiered			See Note
Elsmere	05-25	1.25	Tiered			See Note
0 - \$25,000 in taxable wages, EE will pay 1.9597% > \$25,000 up to FICA limit, EE will pay 1.3597%. > FICA limit, EE will pay 1.25%.						
<b>Cities in Kenton County with 1.50% City Tax &amp; Tiered County:</b>						
Ludlow	18-26	1.50	Tiered			See Note
Erlanger	05-41	1.50	Tiered			See Note
Park Hills	05-12	1.50	Tiered			See Note
0 - \$25,000 in taxable wages, EE will pay 2.2097% > \$25,000 up to FICA limit, EE will pay 1.6097% > FICA limit, EE will pay 1.50%.						
<b>Cities in Kenton County with 2.00% City Tax &amp; Tiered County:</b>						
Taylor Mill	05-60	2.00	Tiered			See Note
0 - \$25,000 in taxable wages, EE will pay 2.7097% > \$25,000 up to FICA limit, EE will pay 2.1097%. > FICA limit, EE will pay 2.00%.						
<b>Cities in Kenton County with 2.50% City Tax &amp; Tiered County:</b>						
Covington	18-07	2.50	Tiered			See Note
0 - \$25,000 in taxable wages, EE will pay 3.2097% > \$25,000 up to FICA limit, EE will pay 2.6097%. > FICA limit, EE will pay 2.50%.						

<b>(Page 7 of 14)</b>						
<b>Local Name</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Knox County</b>	05-78		1.00		1.00	No Max
<b>Lakeside Park (See KentonCo)</b>	05-91					
<b>Laurel County</b>	05-58		1.00		1.00	No Max
<b>Lebanon (See Marion County)</b>	18-89					
<b>Lebanon Junction</b>	05-68	0.50			0.50	No Max
<b>Leitchfield (See Grayson County)</b>	18-22					
<b>Leslie County</b>	31-21		1.00			No Max
<b>Lexington (See Fayette County)</b>	18-88 18-45					
<b>Lincoln County</b>	05-76		1.00		1.00	No Max
Stanford	05-72	0.65	1.00		1.65	No Max
<b>Livingston County</b>	05-82		1.00		1.00	No Max
<b>Logan County</b>	31-02		0.75		0.75	No Max
Russellville	18-39	2.00	0.75		2.75	No Max
Adairville	05-08	1.50	0.75		2.25	No Max
Auburn	18-01	1.50	0.75		2.25	No Max
<b>Louisville Metro (See Jefferson County)</b>	18-20 18-21					
<b>Ludlow (See Kenton County)</b>	18-26					
<b>Madison County</b>	18-90		1.00		1.00	No Max
<b>Madisonville</b>	18-48	1.50			1.50	No Max
<b>Magoffin County</b>	31-03		1.00		1.00	No Max
Salyersville, City of	05-36	1.00			2.00	No Max
<b>Marion County</b>	05-18		1.00		1.00	No Max
Lebanon	18-89	1.00	1.00		2.00	No Max
<b>Marion</b>	18-65	0.75			0.75	No Max
<b>Marshall County Resident</b>	18-27		1.00	0.50	1.50	No Max
Benton Resident	18-02	0.50	1.00	0.50	2.00	No Max
<b>Marshall County Non-Resident</b>	18-80		1.00		1.00	No Max
Benton Non-Resident	18-83	0.50	1.00		1.50	No Max
<b>Martin County</b>	05-99		1.00		1.00	No Max
<b>Mason County</b>	No Tax					
Maysville	18-29	1.95			1.95	No Max
<b>Mayfield</b>	18-28	2.00			2.00	No Max
0- \$50,000 in taxable wages, EE will pay 2%						
\$50,000 - \$500,000, EE will pay 1%						
> \$500,000, EE will .50%						
<b>Maysville (See Mason County)</b>	18-29					
<b>Menifee County</b>	05-98		1.25		1.25	No Max
Local Tax is calculated on Federal Taxable. Subtract Retirement, FSA, Health Insurance & Deferred Comp.						
<b>Mercer County</b>	05-49		0.45		0.45	No Max
Harrodsburg	18-50	1.00	0.45		1.45	No Max
<b>Metcalfe County</b>	05-52		1.00		1.00	No Max
Edmonton	18-67	1.50	1.00		2.50	No Max
<b>Middlesboro</b>	18-30	2.00			2.00	No Max
<b>Midway (See Woodford County)</b>	18-63					
<b>Monroe County</b>	05-21		0.50		0.50	No Max

LOCAL TAX CODES (Alphabetical)

01-14-11

<b>Tompkinsville</b>	31-11	1.00	0.50		1.50	No Max
<b>Gamaliel</b>	18-15	1.00	0.50		1.50	No Max
<b>(Page 8 of 14)</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Montgomery County/Mt. Sterling Inter Local</b>	18-94	1.00			1.00	No Max
<b>Morehead (See Rowan County)</b>	18-55					
<b>Morgan County</b>	31-27		.50		.50	No Max
West Liberty	31-20	.50	.50		1.00	No Max
<b>Morgantown (See Butler County)</b>	18-31					
<b>Munfordville (See Hart County)</b>	31-25					
<b>McCracken County</b>	05-19		1.00		1.00	No Max
<b>McCreary County</b>	31-04		1.00		1.00	No Max
<b>McKee (See Jackson County)</b>	31-17					
<b>McLean County</b>	05-86		1.00		1.00	\$500.00
<b>Mt. Olivet (See Robertson County)</b>	05-89					
<b>Mt. Vernon (See Rockcastle Co.)</b>	05-84					
<b>Nelson County</b> Local Tax is calculated on FICA Taxable. Subtract Retirement, FSA, Health Insurance premium from gross before calculating.	05-38		0.50		0.50	\$75.00
<b>Bardstown</b> Local Tax is calculated on FICA Taxable. Subtract Retirement, FSA, Health Insurance premium from gross before calculating.	31-01	0.50			0.50	\$375.00
<b>Newport (See Campbell County)</b>	18-32					
<b>Nicholas County</b>	05-24		1.00		1.00	No Max
Carlisle	05-57	1.00	1.00		2.00	No Max
<b>Nicholasville (See Jessamine Co)</b>	18-64					
<b>Ohio County</b>	05-53		1.00		1.00	No Max
<b>Owensboro</b>	18-33	1.33			1.33	No Max
<b>Owenton</b>	05-44	1.00			1.00	No Max
<b>Paducah</b>	18-34	2.00			2.00	No Max
<b>Paintsville (See Johnson County)</b>	18-56					
<b>Paris (See Bourbon County)</b>	18-51					
<b>Park Hills (See Kenton County)</b>	05-12					
<b>Pendleton County</b>	31-12		.50		.50	No Max
<b>Pikeville</b>	18-35	2.00			2.00	No Max
<b>Pineville</b>	18-75	1.50			1.50	No Max
<b>Powell County</b>	18-97		1.25		1.25	No Max
Stanton	18-77	1.00	1.25		2.25	No Max
<b>Prestonsburg</b>	18-36	1.50			1.50	No Max
<b>Princeton (See Caldwell County)</b>	18-37					
<b>Pulaski County</b>	05-20		1.00		1.00	No Max
<b>Radcliff</b>	05-17	2.00			2.00	No Max
<b>Richmond</b>	18-38	2.00			2.00	No Max

<b>(Page 9 of 14)</b>						
<b>Local Name</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Robertson County</b>	05-88		1.50		1.50	No Max
Mt. Olivet	05-89	1.00	1.50		2.50	No Max
<b>Rockcastle County</b>	31-26		1.50		1.50	No Max
Mt. Vernon	05-84	1.00	1.50		2.50	No Max
<b>Rowan County</b>	18-74		1.00		1.00	No Max
Morehead	18-55	1.50	1.00		2.50	No Max
<b>Russell County</b>	05-42		0.25		0.25	No Max
Jamestown	05-16	1.00	0.25		1.25	No Max
Russell Springs	05-07	1.00	0.25		1.25	No Max
<b>Russell Springs (See Russell Co)</b>	05-07					
<b>Russellville (See Logan County)</b>	18-39					
<b>Salyersville (See Magoffin County)</b>	<b>05-36</b>					
<b>Scott County Resident</b>	18-95		1.00	0.50	1.50	No Max
Georgetown Resident	18-53	1.00	1.00	0.50	2.50	No Max
<b>Scott County Non-Resident</b>	05-29		1.00		1.00	No Max
Georgetown Non-Resident	05-28	1.00	1.00		2.00	No Max
<b>Scottsville (See Allen County)</b>	18-68					
<b>Shelby County</b>	05-30		1.00		1.00	No Max
<b>Shelbyville</b>	18-93	1.50			1.50	No Max
<b>Shepherdsville</b>	05-06	1.00			1.00	No Max
<b>Shivley (See Jefferson County)</b>	18-57					
	18-85					
<b>Silver Grove (See Campbell Co)</b>	05-62					
<b>Simpson County</b>	05-95		0.75		0.75	No Max
Franklin	05-31	1.00	0.75		1.75	No Max
<b>Southgate (See Campbell Co)</b>	18-69					
<b>Spencer County</b>	31-22		.80		.80	No Max
Taylorsville	31-24	0.75	.80		1.55	NoMax
<b>Springfield (See Washington Co)</b>	18-40					
<b>Stanford (See Lincoln County)</b>	05-72					
<b>Stanton (See Powell County)</b>	18-77					
<b>St. Matthews (See Jefferson Co)</b>	18-91					
	18-92					
<b>Taylor County</b>	05-77		1.00		1.00	No Max
Campbellsville	31-28	1.00			2.00	
<b>Taylor Mill (See Kenton County)</b>	05-60					
<b>Taylorsville (See Spencer County)</b>	31-24					
<b>Todd County</b>	05-93		1.00		1.00	No Max
Elkton	18-72	2.00	1.00		3.00	No Max
<b>Tompkinsville (See Monroe Co)</b>	31-11					

<b>(Page 10 of 14)</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Local Name</b>						
<b>Union County</b>	31-05		0.50		0.50	No Max
<b>Vanceburg</b>	18-79	1.00			1.00	No Max
<b>Versailles (See Woodford County)</b>	18-41					
<b>Villa Hills (See Kenton County)</b>	05-90					
<b>Warren County Resident</b>	18-86		1.00	0.50	1.50	No Max
Bowling Green Resident	18-04	1.85		0.50	2.35	No Max
Bowling Green Resident/Transpark	31-15	1.85	1.50*	0.50	3.85	No Max
<b>Note – Warren County’s School Occupational tax is charged to those employees whose place of residence is within the attendance area of the Warren County Public School District.</b>						
<b>*Transpark Tax</b>						
<b>Warren County Non-Resident</b>	31-19		1.00		1.00	No Max
Bowling Green Non-Resident	18-87	1.85			1.85	No Max
Bowling Green NonResi/Transpark	31-16	1.85	1.50*		3.35	No Max
<b>*Transpark Tax</b>						
<b>Warsaw (See Gallatin County)</b>	05-27					
<b>Washington</b>	05-13		0.75		0.75	No Max
Springfield	18-40	1.00	0.75		1.75	No Max
<b>Wayne County</b>	05-96		0.90		0.90	No Max
<b>West Bueschel (See Jefferson Co)</b>	05-14 05-15					
<b>West Liberty (see Morgan Co.)</b>	31-20					
<b>Whitley County</b>	31-10		1.00		1.00	No Max
<b>Wilder (See Campbell County)</b>	18-42					
<b>Wilmore (See Jessamine County)</b>	18-58					
<b>Winchester</b>	18-43	1.50			1.50	No Max
<b>Wolfe County</b>	05-65		1.25		1.25	No Max
<b>Woodford County</b>	18-44		1.50		1.50	No Max
Midway	18-63	2.00	1.50		3.50	No Max
Versailles	18-41	1.00	1.50		2.50	No Max

STATE CODE	LOCAL CODE	LOCAL NAME
18	01	Auburn
18	02	Benton
18	03	Berea
18	04	Bowling Green & Warren Co. Resident
18	05	Burkesville & Cumberland Co. Non-Res.
18	06	Catlettsburg
18	07	Covington
18	08	Cynthiana
18	09	Danville
18	10	Dawson Springs
18	11	Elizabethtown
18	12	Flemingsburg
18	13	Frankfort
18	14	Fulton
18	15	Gamaliel
18	16	Glasgow
18	17	Hazard
18	18	Hickman
18	19	Hopkinsville
18	20	Jefferson Co./ Louisville Metro Non-Res.
18	21	Jefferson Co./Louisville Metro Resident
18	22	Leitchfield
18	26	Ludlow
18	27	Marshall County
18	28	Mayfield
18	29	Maysville
18	30	Middlesboro
18	31	Morgantown
18	32	Newport
18	33	Owensboro
18	34	Paducah
18	35	Pikeville
18	36	Prestonsburg
18	37	Princeton
18	38	Richmond
18	39	Russellville
18	40	Springfield
18	41	Versailles
18	42	Wilder
18	43	Winchester
18	44	Woodford County
18	45	Lexington/Fayette County Non-Resident
18	46	Cadiz
18	47	Hancock County
18	48	Madisonville
18	49	Dayton
18	50	Harrodsburg
18	51	Paris
18	52	Boyle County
18	53	Georgetown & Scott Co. Resident
18	54	Edgewood
18	55	Morehead
18	56	Paintsville
18	57	Shively & Jefferson County Resident
18	58	Wilmore

STATE CODE	LOCAL CODE	LOCAL NAME
18	59	Campbell County
18	60	Kenton County
18	61	Boone County
18	62	Jeffersontown & Jefferson Co Resident
18	63	Midway
18	64	Nicholasville
18	65	Marion
18	66	Bellevue
18	67	Edmonton
18	68	Scottsville
18	69	Southgate
18	70	Jeffersontown & Jefferson Co. Non- Res.
18	71	Brownsville
18	72	Elkton
18	74	Rowan County
18	75	Pineville
18	76	Florence
18	77	Stanton
18	79	Vanceburg
18	80	Marshall County Non-Resident
18	81	Fort Thomas
18	82	Fort Mitchell
18	83	Benton Non-Resident
18	84	Jackson
18	85	Shively & Jefferson County Non-Resident
18	86	Warren County Resident
18	87	Bowling Green & Warren Co. Non-Res
18	88	Lexington/Fayette County Resident
18	89	Lebanon
18	90	Madison County
18	91	Saint Matthews & Jefferson Co. Resident
18	92	Saint Matthews & Jefferson Co. Non-Res.
18	93	Shelbyville
18	94	Montgomery Co/Mt. Sterling Interlocal
18	95	Scott County Resident
18	96	Garrard County
18	97	Powell County
18	98	Jessamine County
18	99	Franklin County
05	05	Clark County
05	06	Shepherdsville
05	07	Russell Springs
05	08	Adairville
05	09	Crescent Springs
05	10	Crestview Hills
05	11	Fort Wright
05	12	Park Hills
05	13	Washington County
05	14	West Buechel & Jefferson Co Resident

STATE CODE	LOCAL CODE	LOCAL NAME
05	15	West Buechel & Jefferson Co. Non-Res.
05	16	Jamestown
05	17	Radcliff
05	18	Marion County
05	19	McCracken County
05	20	Pulaski County
05	21	Monroe County
05	22	Estill County
05	24	Nicholas County
05	25	Elsmere
05	26	Allen County
05	27	Warsaw
05	28	Georgetown & Scott Co. Non-Resident
05	29	Scott Co. Non-Resident
05	30	Shelby County
05	31	Franklin
05	32	Independence
05	33	Carroll County
05	34	Boone County Non Resident
05	35	Florence & Boone Co. Non-Resident
05	36	Salyersville
05	37	Butler County
05	38	Nelson County
05	39	Cumberland County Resident
05	40	Burkesville & Cumberland Co. Resident
05	41	Erlanger
05	42	Russell County
05	43	Breathitt County
05	44	Owenton
05	45	Brooksville
05	46	Louisville/Jefferson County Minister Tax
05	47	Eminence
05	48	Graves County
05	49	Mercer County
05	50	Harrison County
05	51	Hart County
05	52	Metcalfe County
05	53	Ohio County
05	54	Elkhorn City
05	55	Bourbon County
05	56	Ballard County
05	57	Carlisle
05	58	Laurel County
05	59	Cold Spring
05	60	Taylor Mill
05	61	Cave City
05	62	Silver Grove
05	63	Caldwell County
05	64	Clay County
05	65	Wolfe County
05	66	Grayson County
05	67	Beattyville
05	68	Lebanon Junction
05	69	Johnson County

STATE CODE	LOCAL CODE	LOCAL NAME
05	71	Alexandria
05	72	Stanford
05	73	Clinton County
05	74	Ashland
05	75	Eddyville
05	76	Lincoln County
05	77	Taylor County
05	78	Knox County
05	79	Cumberland County Non-Resident
05	80	Hodgenville
05	81	Barbourville
05	82	Livingston County
05	83	Coal Run Village
05	84	Mt. Vernon
05	85	Clinton
05	86	McClellan County
05	87	City of Greensburg
05	88	Robertson County
05	89	Mount Olivet, City of
05	90	Villa Hills
05	91	Lakeside Park
05	92	Bromley
05	93	Todd County
05	94	Elliott County
05	95	Simpson County
05	96	Wayne County
05	97	Boyd County
05	98	Menifee County
05	99	Martin County
31	01	Bardstown
31	02	Logan County
31	03	Magoffin County
31	04	McCreary County
31	05	Union County
31	06	Gallatin County
31	07	Highland Heights
31	08	Daviess County
31	09	Jackson County
31	10	Whitley County
31	11	Tompkinsville
31	12	Pendleton County
31	13	Henderson
31	14	Bath County
31	15	Bowling Green Resident/Transpark
31	16	Bowling Green Non-Resident/Transpark
31	17	City of McKee
31	18	Hickman County
31	19	Warren County Non-Resident
31	20	West Liberty, City of
31	21	Leslie County
31	22	Spencer County
31	23	City of Grayson
31	24	Taylorsville
31	25	Munfordville
31	26	Rockcastle County
31	27	Morgan County
31	28	Campbellsville