

**FORM PR**

**City of Henderson**

**EMPLOYERS RETURN FOR PAYROLL TAX WITHHELD**

Account No.:

Due Date:

Period Beginning:

Period Ending:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

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

1. Total Gross Wages, Salaries and Other Compensation Paid	_____
2. Less: Compensation Paid for Services Outside Henderson	_____
3. Taxable Earnings (Line 1 minus Line 2)	_____
4. Payroll Tax Rate	1.00%
5. Tax Due (Line 3 Multiplied by Line 4)	_____
6. Penalty (5% per Calendar Month, or Fraction Thereof, Maximum 25%, <b>Minimum \$25</b> )	_____
7. Interest (1% per Calendar Month or Fraction Thereof)	_____
8. Total Amount Due (Add Lines 5, 6 and 7)	_____

**Make Checks Payable and Mail to:**

**City of Henderson**  
**PO Box 671**  
**Henderson, KY 42419-0671**  
**Phone: (270) 831-1290, ext. 229 or (270) 831-1200**  
[www.cityofhendersonky.org](http://www.cityofhendersonky.org)

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

**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** -

- a.) Employers who have withheld more than \$3,000 in any one of the preceding four quarters are required to file monthly.
- b.) All others are required to file a return quarterly.
- c.) Returns required to be filed monthly shall be due on or before the 15th day of the month following each monthly period.
- d.) 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 compensation paid by the employer to the employee including, but not limited to:

- a.) Deferred compensation under Section 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 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**

**Important Note:** Calculate the payroll tax due from compensation earned within the corporate city limits of the City of Henderson.

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

**Line 2:** Enter the amount included in Line 1 which represents payment for services performed outside the corporate city limits of the City of Henderson.

**Line 3:** Enter total earnings subject to payroll tax (Line 1 minus Line 2).

**Line 4:** Payroll tax rate.

**Line 5:** Enter the tax due (Line 3 multiplied 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, interest and penalty due (Add Lines 5, 6, and 7).