



Form 245
Revised 02/2014

CITY OF PIKEVILLE

OCCUPATIONAL LICENSE FEE RETURN FOR FEDERAL EMPLOYEES

Name and Address _____

TAX YEAR ENDED

ACCOUNT NUMBER

Your Social Security Number ▶

--	--	--	--	--	--	--	--	--	--

PART I – TAX COMPUTATION If less than 100% of your time is worked inside the city limits, complete Part II, otherwise complete only Part I.

1	Medicare wages per W-2 Box 5 (Attach copy of W-2) (USPS Attach W-2 and Earnings Statement)	1	
2	Add: Pretax health benefits (Section 125 Cafeteria Plans) (W-2 Box 14 or last pay stub attach copy)	2	
3	Add: Pretax dependent care (W-2 Box 10)	3	
4	Add: _____ (W-2 Box 14, etc.)	4	
5	Total of lines 1 through 4	5	
6	Less: Employee business expenses (USPS)	6	
7	Total Subject Wages (line 5 less line 6)	7	
8	Taxable percentage (100% or % from schedule below)	8	
9	Taxable earnings (multiply line 7 by line 8)	9	
10	Tax liability (multiply line 9 by 2%)	10	
11	Local tax withheld as shown on W-2 (Box 19)	11	
12	Amount due (if line 10 is greater than line 11, subtract line 11 from line 10)	12	
13	Refund due (if line 11 is greater than line 10, subtract line 10 from line 11)	13	
14	Late payment penalty (multiply line 12 by 5% x No. of months late) (Minimum \$25.00)	14	
15	Interest if not paid by due date (line 12 plus line 14 multiplied by 12% per annum)	15	
16	Total Due (add lines 12, 14 and 15)	16	

PART II - TAXABLE PERCENTAGE

COMPUTATION OF TAXABLE PERCENTAGE	
1	Do you have documentation to support your claim? Yes <input type="checkbox"/> No <input type="checkbox"/>
2	If Yes, is the evidence written? Yes <input type="checkbox"/> No <input type="checkbox"/>
3	If line 1 is Yes, what type of documentation is it?
a	Total hours (as reported to employer on timesheets, etc.)
b	Leave time taken (total or detail below)
	i
	ii
	iii
	iv
c	Total hours worked (a minus b)
d	Hours worked inside city limits
e	Total hours worked (line c above)
f	City taxable percentage (divide line d by line e) _____ %

Line a. Total hours – Total time as reported to employer on timesheets, timecards, etc. This is the total hours for which you were paid, including leave. For full time, full year employees this would not be less than 2080 hours (52 weeks x 40 hours/week).

Line b. Leave time taken – Leave includes sick, vacation, personal and other time you were not on the job but for which you were paid.

Line c. Total hours worked – Subtract line b from line a.

Line d. Hours worked inside city limits – Enter the total hours worked within the city limits. This includes time spent preparing files, etc. to be used outside the city. For example, if an employee came to their office within the city to pickup files and then went outside of the city for the rest of the day, or came into the office at the end of the day to drop off files, the time he/she spent in the city would be included here.

Line e. Total hours worked – Total hours worked are hours actually worked and thus, does not include any Leave taken. Leave time (vacation, sick, personal, comp time) is normally earned based on the time worked. Thus, leave pay is taxable based on the percentage derived from hours worked inside the city Limits divided by total hours actually worked.

Line f. City taxable percentage (divide line d by line e)

RETURN MUST BE SIGNED – ALL RETURNS RECEIVED WITHOUT SIGNATURES WILL BE ASSESSED A \$20.00 SERVICE CHARGE

Under penalties of perjury, I declare that I have examined this return and any supporting schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature of Taxpayer _____

Date _____

Daytime Phone Number _____

Make check payable to:
Occupational Tax Administrator
Mail to:
City of Pikeville
Division of Tax Collection
243 Main Street
Pikeville, Kentucky 41501
www.pikevillecity.com

A COPY OF YOUR W-2 IS REQUIRED TO PROCESS YOUR RETURN.



**CITY OF PIKEVILLE
OCCUPATIONAL LICENSE FEE RETURN FOR FEDERAL EMPLOYEES**

COMPUTATION OF TAXABLE PERCENTAGE		
1	Do you have documentation to support your claim?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2	If Yes, is the evidence written?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3	If line 1 is yes, what type of documentation is it?	Timesheets
a	Total hours (as reported to employer on timesheets, etc.)	2080
b	Leave time taken (total or detail below)	
	i Vacation (annual)	-80
	ii Sick	-56
	iii	
	iv	
c	Total hours worked (a minus b)	1944
d	Hours worked inside city limits	1465
e	Total hours worked (line c above)	1944
f	City taxable percentage (divide line d by line e)	75.36%

George is employed by a federal agency and has his office in the City of Pikeville. George was employed for the full year in his current position, which required him to work outside the city for a portion of his time. George took two weeks vacation and was ill during the year and took 7 sick days. He has timesheets to support the amount of time he worked outside of the city. George determined that he spent 1465 hours inside the city, using his timesheets. His taxable percentage is computed as shown to the left.

George's W-2 showed taxable wages (Box 1) of \$43,333.99; with Social Security and Medicare Wages (Box 5) of \$45,646.56; and

Pretax health benefits (Box 14) of 1,251.36. Withholding for neither retirement nor Section 25 (cafeteria) plans are deductible from gross wages for city purposes, thus George's gross wages for city purposes is \$46,897.92.

PART I – TAX COMPUTATION			
If less than 100% of your time is worked inside the city limits, complete part II, otherwise complete only Part I.			
1	Medicare wages per W-2 Box 5 (Attach copy of W-2)	1	45,646.56
2	Add: Pretax health benefits (Section 125 Cafeteria Plans) (W-2 Box 14 or last pay stub attach copy)	2	1,251.36
3	Add: Pretax dependent care (W-2 Box 10)	3	0.00
4	Add: _____ (W-2 Box 14, etc.)	4	
5	Total of lines 1 through 4	5	46,897.92
6	Less: Employee business expenses (USPS)	6	4,296.48
7	Total Subject Wages (line 5 less line 6)	7	42,601.44
8	Taxable percentage (100% or % from schedule below)	8	75.36%
9	Taxable earnings (multiply line 7 by line 8)	9	32,104.45
10	Tax liability (multiply line 9 by 2%)	10	642.09
11	Local tax withheld as shown on W-2 (Box 19)	11	
12	Amount due (if line 10 is greater than line 11, subtract line 11 from line 10)	12	642.09
13	Refund due (if line 11 is greater than line 10, subtract line 10 from line 11)	13	
14	Late payment penalty (multiply line 12 by 5% x No. of months late) (Minimum \$25.00)	14	
15	Interest if not paid by due date (line 12 plus line 14 multiplied by 12% per annum)	15	
16	Total Due (add lines 12, 14 and 15)	16	642.09