

Bob Rogers
Mayor



City of Murray



Occupational License Tax

In accordance with City of Murray Ordinance 2017-1743, Chapter 75, the City of Murray has assessed a 1.0% occupational license tax (payroll tax) effective January 1, 2018 on all gross earnings earned by an employee for work performed and services rendered in the limits of the city of Murray. For any employees who work both inside the city and outside the city, wages should be properly apportioned to withhold only from the wages earned for services rendered in the city. **Wages earned for services rendered outside the city are not subject to this withholding.** This applies to every resident and non-resident who works in Murray and is issued a W2 regardless of where the employer office is located. Travel outside the City for attending seminars, training sessions, business meetings, conferences and for similar purposes, including vacation and sick time, when done as an incident to full-time employment within the City, shall not be subtracted from the gross salary as work outside the City.

Filing and Remittance Return OCC 2 and Annual Reconciliation form OCC 3 are available online at <http://murrayky.gov/forms/>.

Filing and Remittance Return

If the total quarterly occupational license tax withheld is \$500 or more, employers are required to file monthly and remit payment. The due date for monthly returns is the fifteenth of the following month.

If less than \$500 per quarter, the return and payment is to be submitted quarterly. The due date for quarterly returns is the last day of the following month.

A "zero" form must still be filed even if no payroll tax was due for the required period. If no form is submitted to the city, your account will appear delinquent on our records.

Payments can be mailed to:
City of Murray
P.O. Box 1056
Murray, KY 42071

Or delivered in person to:
City Hall
500 Main Street
Murray, KY

City Hall hours:
Monday - Friday
7:30 am - 4:30 pm

Annual Reconciliation

The Occupational License Tax Annual Reconciliation, is to be filed by February 28th for the previous year or with final payment upon completion of your work. Instructions are on the form. Please include copies of the W-2 forms and W-3 form, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information.

The City of Murray does not require a Gross Receipts or a Net Profits return. The business license requirement for anyone who operates a business or performs work within the Murray city limits remains in effect. This includes all temporary or permanent business unless exempted per the city ordinance. The business license period remains June 1 through May 31. Any business without a current business license should contact the Customer Service Center at City Hall at 270-762-0300 to obtain a license.

If you have any questions, please contact the Accounting Manager or Finance Director in the Finance Department at (270) 762-0300 or write to us at PO Box 1056, Murray, KY 42071.

TELEPHONE (270) 762-0300
FAX (270) 762-0306

P.O. BOX 1056
Murray, Kentucky 42071

TDD (270) 753-1621

Website: www.murrayky.gov

