

**GENERAL INSTRUCTIONS FOR THE OCCUPATION PRIVILEGE TAX
COLLECTION**

The tax applies to every person, 18 years of age and over, who draws or receives more than \$1,000.00 compensation from your company. This means you only deduct the tax after their gross income reaches \$1,000.00.

The amount of the tax is \$10.00 per employee annually. This is shared between the municipality and school district.

It does not matter where the employee resides. If they work directly from your place of business the tax is withheld.

If the employee has proof that they paid the tax through other employment for the current year you are not obligated to withhold it again. They do not pay it twice.

The tax is to be remitted to the tax collector quarterly.

The employees pay stub will show as proof of deduction. No other forms will be issued to you for distribution.

**LIST EMPLOYEES WITH GROSS EARNINGS LESS THAN \$1,000.00 OR WHO HAVE HAD THEIR
OCCUPATIONAL PRIVILEGE TAX WITHHELD BY ANOTHER EMPLOYER**

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_____	_____
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