

**Instructions for Federal Individuals**  
**Filing Occupational License**  
**Tax on Wages**

**Form 220-221-S**, Employer's Return of Occupational License Tax Withheld for Schools is to be completed and remitted with any tax due on a quarterly basis. Calculation instructions show below.

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Period Ending

- 3/31 Multiply gross wages from last paystub received prior to period ending by 0.5%. This is the tax amount due.
- 6/30 Multiply gross wages from last paystub prior to period ending by 0.5%. Subtract tax previously paid on first period from total tax due. The remaining balance is the tax amount due this period.
- 9/30 Multiply gross wages from last paystub prior to period ending by 0.5%. Subtract tax previously paid on first two periods from total tax due. The remaining balance is the tax amount due this period.
- 12/31 Multiply gross wages from last paystub prior to period ending by 0.5%. Subtract tax previously paid on first three periods from total tax due. The remaining balance is the tax amount due this period.

To simplify the calculating of tax due for each period, take your annual salary, divide by 4, and submit this amount for the first three periods. Use the gross wages from your W-2 form to calculate total tax due for the year. Then, subtract taxes previously paid from first three periods, the remaining balance is the tax due for the period ending 12/31.

**Form 222-S**, Reconciliation of Occupational License Tax Withheld for Schools is to be filed annually by Feb. 28 along with copy of Form W-2. To complete this form, please see instructions. On most W-2s, the local wages box reflects total gross wages; however, your W-2 may not contain anything in that box. To compute gross wages, you need to take the Social Security (Box 3), Medicare wages (Box 5), Dependent care benefits (box 10) and add Box 14, NT Health Benefits. This amount is carried over to Line 1 of Form 222-S.