Instructions on how to calculate your withholdings (form 220-221S)

Quarterly payments are due 4 times a year.

3/31 (this covers January thru March)
Multiply gross wages from last paystub received prior to period ending by 0.5% this is the tax amount due.

06/30 (this covers April thru June)
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.

09/30 (this covers July thru September)
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 (this covers October thru December)
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.

- Please note returns are due by the last day of the following month. For example, if it's 03/31 quarter you will have until the last day in April to pay your amount due. Any payments received after that due date will be assessed penalty and interest.

- To simplify the calculating of tax due for each period, take your annual salary, divide by 4 submit for the first three periods. Use the gross wages from your W2 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.

Detach Here

FAYETTE COUNTY PUBLIC SCHOOLS

Employer's Return of Occupational License Tax Withheld for Schools

Form 220-221-S

2025

Account Number	Period Ending	Due Date

Mail to: **TAX COLLECTION OFFICE**
FAYETTE COUNTY PUBLIC SCHOOLS
P.O. BOX 55570
LEXINGTON, KY 40555-5570

1. Subject Payroll	$
2. Employee license tax withheld @0.5%	$
3. Balance Due	$ 0.00
4. Credits (attach explanation)	$
5. Interest - 1% per month or portion thereof	$
6. Penalty @5% per month or portion thereof, not to exceed 25%. Minimum penalty $25.00.	$
7. Net payment due (Lines 3,4,5 and 6)	$

I certify that the information is correct. _____
Signature Date

Make check or money order payable to **Fayette County Public Schools** or (FCPS).

PLEASE DO NOT MAIL FORMS AND PAYMENT SEPARATELY