

FAQ's – Employer's Quarterly Return Of License Fee Withheld

1. Where can I obtain a copy of Lyndon's tax return forms?

Forms are located on the city website: [City of Lyndon](#) under the "Business" tab, Quarterly Occupational Tax Return.

2. Where can I obtain a copy of Lyndon's Occupational Tax Ordinance?

The ordinance is located on the city website: [Lyndon Occupational Tax Ordinance](#)

3. What are the details of Lyndon's Occupational Withholding Tax?

Lyndon's Occupational Tax is a 1% wage withholding tax on an employee's gross wage. The tax must be withheld and remitted by the employer to the Lyndon Treasurer on a quarterly basis each April 30th, July 31st, October 31st, and January 31st.

[Lyndon Occupational Tax Ordinance](#)

4. Does Lyndon have a different tax rate for employees that live in and outside of Lyndon or Louisville Metro (a/k/a Jefferson County)?

No. Lyndon's occupational tax rate is 1% of gross wage for work performed in Lyndon no matter where the employee resides.

5. If I pay occupational tax to Louisville Metro am I required to pay Lyndon's occupational tax?

Yes. An employee earning a wage within the City of Lyndon is subject to the Lyndon occupational tax AND the Louisville Metro occupational tax.

Employees that work part of the year outside of Lyndon can apply for a tax refund for wages earned outside the city. (see Answer to Question No. 7).

6. How do I determine if my employees are working within the City of Lyndon and are subject to the business license fee and occupational tax?

Lyndon's city boundary falls within a portion of Louisville Metro (aka, Jefferson County). To determine if your work location is inside Lyndon use the LOJIC Online Map service link below or contact the City of Lyndon.

[LOJIC Online Map](#)

Select 'LOJIC Online':

1. Search your street address. If location is found a 'Push Pin' icon with a Parcel Report will appear.
2. Click 'g' button at bottom of Parcel Report to obtain a General Information Report.
3. The 'General Geographic Information' detail will appear on right-hand side listing the 'City'
4. If your location is within Lyndon's city boundary it will read 'City: Lyndon'.

7. Can I get a refund of occupational tax I paid on wages for work that was NOT performed in Lyndon?

Yes. Employees can file a claim for a tax refund on the portion of occupational tax paid for wages earned outside of Lyndon at the end of the tax year. To submit a refund claim please complete and sign before a notary the Application For Employee Annual Refund Of Occupational Taxes Withheld.

The form is located on the city website: [City of Lyndon](#) under the "Business" tab, Refund Request Application.

8. When are occupational tax returns and payments due?

Tax returns and payments are due each January 31st, April 30th, July 31st, and October 31st following each tax quarter. If a due date falls on a Saturday, Sunday, or legal holiday, then the due date advances to the next day that is not a Saturday, Sunday, or legal holiday. United States Post Office post-mark/electronic submission date will be accepted as date filed and paid.

9. What if I missed the tax return filing deadline? Will late payments be charged penalty and interest?

Yes. Penalty and interest can be assessed for late filing and unpaid taxes. Section 110.99 of the ordinance can be found on our website.

10. Are any persons exempt from the occupational tax?

There are no exemptions for the Lyndon Occupational tax. The tax applies to all employees' gross wages earned in Lyndon.