

City Occupational Tax Rates

City	County	2018 Pop. Est.	FY 2020 Payroll Tax Rates	FY 2020 Net Profits Tax Rates	FY 2020 Gross Receipts Tax Rates
Adairville	Logan	875	1.50%	1.50%	
Albany	Clinton	2,004			
Alexandria	Campbell	9,549	1.50%		0.075%
Allen	Floyd	176			
Anchorage	Jefferson	2,432			
Arlington	Carlisle	301			
Ashland	Boyd	20,382	2.00%	2.00%	
Auburn	Logan	1,373	1.50%		0.330%
Audubon Park	Jefferson	1,500			
Augusta	Bracken	1,141	1.25%	1.25%	
Bancroft	Jefferson	513			
Barbourmeade	Jefferson	1,258			
Barbourville	Knox	3,099	1.00%		
Bardstown	Nelson	13,164	1.00%	1.00%	
Bardwell	Carlisle	676	0.50%		
Barlow	Ballard	648			
Beattyville	Lee	1,206	1.00%		
Beaver Dam	Ohio	3,589			
Bedford	Trimble	581			
Beechwood Village	Jefferson	1,360			
Bellefonte	Greenup	834			
Bellemeade	Jefferson	891			
Bellevue	Campbell	5,772	2.50%		Scale
Bellewood	Jefferson	329			
Benham	Harlan	434			
Benton	Marshall	4,469	0.50%	0.50%	
Berea	Madison	15,787	2.00%	2.00%	
Berry	Harrison	260			
Blackey	Letcher	145			
Blaine	Lawrence	47			
Bloomfield	Nelson	1,058			
Blue Ridge Manor	Jefferson	781			
Bonnieville	Hart	264			
Booneville	Owsley	127			
Bowling Green	Warren	68,401	1.85%	1.85%	
Bradfordsville	Marion	299			
Brandenburg	Meade	2,878			

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Bremen	Muhlenberg	190			
Briarwood	Jefferson	448			
Brodhead	Rockcastle	1,185			
Broeck Pointe	Jefferson	283			
Bromley	Kenton	797	1.00%		0.075%
Brooksville	Bracken	625	1.75%		0.075%
Brownsboro Farm	Jefferson	675			
Brownsboro Village	Jefferson	329			
Brownsville	Edmonson	835	1.00%	1.00%	
Buckhorn	Perry	151			
Burgin	Mercer	979			
Burkesville	Cumberland	1,468	2.00%	2.00%	
Burnside	Pulaski	903			
Butler	Pendleton	582			
Cadiz	Trigg	2,665	1.50%		Varies
Calhoun	McLean	736			
California	Campbell	95			
Calvert City	Marshall	2,502	0.50%	0.50%	
Camargo	Montgomery	1,148	1.00%	1.00%	
Cambridge	Jefferson	180			
Campbellsburg	Henry	790			
Campbellsville	Taylor	11,411	1.00%	1.00%	
Campton	Wolfe	424			
Caneyville	Grayson	612	\$1/week PT; \$2/week FT		
Carlisle	Nicholas	1,959	1.00%	1.00%	
Carrollton	Carroll	3,830			
Carrsville	Livingston	48			
Catlettsburg	Boyd	1,759	1.50%	1.50%	
Cave City	Barren	2,436	2.00%	1.00%	
Centertown	Ohio	432			
Central City	Muhlenberg	5,754			
Clarkson	Grayson	881	1.20%	1.20%	
Clay	Webster	1,117			
Clay City	Powell	1,109	1.00%		
Clinton	Hickman	1,263	0.50%		
Cloverport	Breckinridge	1,159			
Coal Run Village	Pike	1,508	1.00%	1.00%	

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Cold Spring	Campbell	6,446	1.00%		Scale
Coldstream	Jefferson	1,168			
Columbia	Adair	4,636			
Columbus	Hickman	155			
Concord	Lewis	33			
Corbin	Knox/Whitley	7,261	1.00%		
Corinth	Grant/Scott	232			
Corydon	Henderson	703			
Covington	Kenton	40,366	2.45%	2.50%	
Crab Orchard	Lincoln	832			
Creekside	Jefferson	322			
Crescent Springs	Kenton	4,056	1.00%		0.075%
Crestview	Campbell	484			
Crestview Hills	Kenton	3,280	1.00%	0.75%	
Crestwood	Oldham	5,039			
Crittenden	Grant	3,899			
Crofton	Christian	717			
Crossgate	Jefferson	233			
Cumberland	Harlan	1,967			
Cynthiana	Harrison	6,362	1.50%	1.50%	
Danville	Boyle	16,804	1.90%	1.75%	
Dawson Springs	Caldwell/Hopkins	2,647	1.5% <\$50,000 1% \$10,000-\$500,000 0.5% > \$500,000	1.5% <\$50,000 1% \$10,000-\$500,000 0.5% > \$500,000	
Dayton	Campbell	5,507	2.00%		Scale
Dixon	Webster	891			
Douglass Hills	Jefferson	5,730			
Dover	Mason	247			
Drakesboro	Muhlenberg	504			
Druid Hills	Jefferson	315			
Dry Ridge	Grant	2,227	1.25%		0.050%
Earlington	Hopkins	1,337	1.50%	1.50%	
Eddyville	Lyon	2,528	1.50%		
Edgewood	Kenton	8,733	1.00%	0.75%	
Edmonton	Metcalfe	1,570	1.50%	1.50%	
Ekron	Meade	146			
Elizabethtown	Hardin	30,157	1.35%	1.35%	

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Elkhorn City	Pike	901	1.00%		
Elkton	Todd	2,118	2.00%		0.125%
Elsmere	Kenton	8,642	1.25%	1.00%	
Eminence	Henry	2,582	0.75%	0.75%	
Erlanger	Kenton	18,946	1.50%		0.075%
Eubank	Lincoln/Pulaski	330			
Evarts	Harlan	816			
Ewing	Fleming	245			
Fairfield	Nelson	118			
Fairview	Kenton	144			
Falmouth	Pendleton	2,102			
Ferguson	Pulaski	944			
Fincastle	Jefferson	850			
Flatwoods	Greenup	7,082			
Fleming-Neon	Letcher	683			
Flemingsburg	Fleming	2,806	1.00%	1.00%	
Florence	Boone	32,479	2.00%		0.100%
Fordsville	Ohio	526			
Forest Hills	Jefferson	461			
Fort Mitchell	Kenton	8,242	1.00%		0.075%
Fort Thomas	Campbell	16,364	1.25%	1.25%	
Fort Wright	Kenton	5,737	1.15%		0.075%
Fountain Run	Monroe	211			
Fox Chase	Bullitt	483			
Frankfort	Franklin	27,679	1.95%	1.95%	
Franklin	Simpson	8,969	1.00%		Scale
Fredonia	Caldwell	395			
Frenchburg	Menifee	538			
Fulton	Fulton	2,176	2.00%		
Gamaliel	Monroe	362	1.00%	1.00%	
Georgetown	Scott	34,395	1.00%	1.00%	
Germantown	Bracken/Mason	150			
Ghent	Carroll	311			
Glasgow	Barren	14,424	1.50%	1.50%	
Glencoe	Gallatin	366			
Glenview	Jefferson	546			
Glenview Hills	Jefferson	331			

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Glenview Manor	Jefferson	196			
Goose Creek	Jefferson	304			
Goshen	Oldham	1,002			
Grand Rivers	Livingston	371			
Gratz	Owen	77			
Graymoor-Devondale	Jefferson	2,965			
Grayson	Carter	3,944	1.00%		
Green Spring	Jefferson	748			
Greensburg	Green	2,095	1.00%	1.00%	
Greenup	Greenup	1,116	1.00%		
Greenville	Muhlenberg	4,252			
Guthrie	Todd	1,400	1.00%		0.150%
Hanson	Hopkins	715			
Hardin	Marshall	610			
Hardinsburg	Breckinridge	2,345			
Harlan	Harlan	1,531			
Harrodsburg	Mercer	8,492	1.00%	1.00%	
Hartford	Ohio	2,740	1.00%	0.33%	
Hawesville	Hancock	992			
Hazard	Perry	4,997	0.50% >\$60,000; 1.25% ≤\$60,000	0.50% >\$60,000; 1.25% ≤\$60,000	
Hazel	Calloway	407			
Hebron Estates	Bullitt	1,171			
Henderson	Henderson	28,432	1.29%	1.00%	
Heritage Creek	Jefferson	1,140			
Hickman	Fulton	2,156	1.50%	1.50%	
Hickory Hill	Jefferson	119			
Highland Heights	Campbell	7,103	1.00%		0.350%
Hills and Dales	Jefferson	148			
Hillview	Bullitt	9,148	1.80%	1.80%	
Hindman	Knott	700			
Hodgenville	Larue	3,238	1.00%	1.00%	
Hollow Creek	Jefferson	808			
Hollyvilla	Jefferson	559			
Hopkinsville	Christian	31,026	1.95%	1.50%	
Horse Cave	Hart	2,394	1.00%		
Houston Acres	Jefferson	507			

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Hunters Hollow	Bullitt	356			
Hurstbourne	Jefferson	4,403			
Hurstbourne Acres	Jefferson	1,899			
Hustonville	Lincoln	370			
Hyden	Leslie	338			
Independence	Kenton	28,109	1.25%		0.075%
Indian Hills	Jefferson	2,985			
Inez	Martin	636			
Irvine	Estill	2,325			
Irvington	Breckinridge	1,186			
Island	McLean	445			
Jackson	Breathitt	1,979	2.00%	2.00%	
Jamestown	Russell	1,788	1.00%		
Jeffersontown	Jefferson	27,997	1.00%		
Jeffersonville	Montgomery	1,757	1.00%	1.00%	
Jenkins	Letcher	1,961			
Junction City	Boyle/Lincoln	2,308	1.00%		
Kenton Vale	Kenton	108			
Kevil	Ballard	595			
Kingsley	Jefferson	393			
Kuttawa	Lyon	667			
LaCenter	Ballard	974			
Lafayette	Christian	162			
LaGrange	Oldham	8,965	1.00%		Scale
Lakeside Park	Kenton	2,744	1.00%		0.075%
Lakeview Heights	Rowan	226			
Lancaster	Garrard	3,856			
Langdon Place	Jefferson	982			
Lawrenceburg	Anderson	11,479			
Lebanon	Marion	5,698	1.00%	1.00%	
Lebanon Junction	Bullitt	1,955	1.00%		
Leitchfield	Grayson	6,831	1.20%	1.20%	
Lewisburg	Logan	803	1.50%		0.100%
Lewisport	Hancock	1,695			
Lexington	Fayette	323,780	2.25%	2.25%	
Liberty	Casey	2,119			
Lincolnshire	Jefferson	152			

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Livermore	McLean	1,297			
Livingston	Rockcastle	219			
London	Laurel	8,043			
Loretto	Marion	705			
Louisa	Lawrence	2,375			
Louisville	Jefferson	620,118	1.45%	1.45%	
Loyall	Harlan	614			
Ludlow	Kenton	4,500	2.00%		0.075%
Lynch	Harlan	655			
Lyndon	Jefferson	11,483			
Lynnview	Jefferson	941			Scale
Mackville	Washington	226			
Madisonville	Hopkins	18,833	1.50%	1.50%	
Manchester	Clay	1,331			
Manor Creek	Jefferson	236			
Marion	Crittenden	2,872	0.75%	0.75%	
Martin	Floyd	560	1.30%		
Maryhill Estates	Jefferson	186			
Mayfield	Graves	9,874	1.90%	2.00% ≤ \$50,000; 1.00% between \$50,000 and \$500,000; 0.5% > \$500,000	
Maysville	Mason	8,779	1.95%		0.075%
McHenry	Ohio	390			
McKee	Jackson	787	1.00%	1.00%	
Meadow Vale	Jefferson	763			
Meadowbrook Farm	Jefferson	140			
Meadowview Estates	Jefferson	435			
Melbourne	Campbell	476			
Mentor	Campbell	220			
Middlesborough	Bell	9,326	2.00%	2.00%	
Middletown	Jefferson	7,915			
Midway	Woodford	1,801	2.00%	2.00%	
Millersburg	Bourbon/Nicholas	798	1.00%	1.00%	
Milton	Trimble	559			
Mockingbird Valley	Jefferson	173			
Monterey	Owen	134			
Monticello	Wayne	6,034			

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Moorland	Jefferson	448			
Morehead	Rowan	7,634	1.50%	1.50%	
Morganfield	Union	3,401			
Morgantown	Butler	2,407	2.00%	2.00%	
Mortons Gap	Hopkins	830			
Mount Olivet	Robertson	340	2.00%		
Mount Sterling	Montgomery	7,278			
Mount Vernon	Rockcastle	2,450	1.00%	1.00%	
Mount Washington	Bullitt	14,705	1.00%		
Muldraugh	Hardin/Meade	993	1.00%		0.250%
Munfordville	Hart	1,657	0.75%		
Murray	Calloway	19,348	1.00%		
Murray Hill	Jefferson	606			
Nebo	Hopkins	228			
New Castle	Henry	940			
New Haven	Nelson	890			
Newport	Campbell	15,020	2.50%		0.350%
Nicholasville	Jessamine	30,829	1.50%	1.00%	
Norbourne Estates	Jefferson	452			
North Middletown	Bourbon	660			
Northfield	Jefferson	1,056			
Nortonville	Hopkins	1,158	1.00%	1.00%	
Norwood	Jefferson	384			
Oak Grove	Christian	7,376	1.50%		Varies
Oakland	Warren	225			
Old Brownsboro Place	Jefferson	368			
Olive Hill	Carter	1,568			
Orchard Grass Hills	Oldham	1,762			
Owensboro	Daviess	59,809	1.78%	1.78%	
Owenton	Owen	1,544	1.00%	1.00%	
Owingsville	Bath	1,560			
Paducah	McCracken	24,850	2.00%		Scale
Paintsville	Johnson	4,037	1.00%	1.00%	
Paris	Bourbon	9,872	1.50%	1.50%	
Park City	Barren	558	1.00%	1.00%	
Park Hills	Kenton	2,981	1.50%		0.350%
Parkway Village	Jefferson	664			

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Pembroke	Christian	890			
Perryville	Boyle	753	1.00%	1.00%	
Pewee Valley	Oldham	1,560			
Pikeville	Pike	6,638	2.00%	2.00%	
Pineville	Bell	1,781	1.50%	1.50%	
Pioneer Village	Bullitt	2,919	1.00%		
Pippa Passes	Knott	663			
Plantation	Jefferson	860			
Pleasureville	Henry/Shelby	866			
Plum Springs	Warren	514			
Poplar Hills	Jefferson	424			
Powderly	Muhlenberg	741			
Prestonsburg	Floyd	3,583	1.50%	1.50%	
Prestonville	Carroll	166			
Princeton	Caldwell	6,131	1.50%	1.50%	
Prospect	Jefferson/Oldham	4,925			
Providence	Webster	3,038			
Raceland	Greenup	2,345	1.50%	1.50%	
Radcliff	Hardin	22,952	2.25%		Varies
Ravenna	Estill	567			
Raywick	Marion	136			
Richlawn	Jefferson	415			
Richmond	Madison	35,894	2.00%	2.00%	
River Bluff	Oldham	438			
Riverwood	Jefferson	469			
Robards	Henderson	509			
Rochester	Butler	151			
Rockport	Ohio	267			
Rolling Fields	Jefferson	664			
Rolling Hills	Jefferson	994			
Russell	Greenup	3,245	0.875%	0.875%	
Russell Springs	Russell	2,610	1.00%		
Russellville	Logan	7,057	2.00%	2.00%	
Ryland Heights	Kenton	1,052		1.00%	
Sacramento	McLean	445			
Sadieville	Scott	357			
Saint Charles	Hopkins	267			

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Saint Matthews	Jefferson	18,199	0.75%		
Saint Regis Park	Jefferson	1,508			
Salem	Livingston	727			
Salt Lick	Bath	323			
Salyersville	Magoffin	1,729	1.00%		
Sanders	Carroll	236			
Sandy Hook	Elliott	612			
Sardis	Mason/Robertson	100			
Science Hill	Pulaski	697			
Scottsville	Allen	4,488	1.50%	1.50%	
Sebree	Webster	1,554			
Seneca Gardens	Jefferson	715			
Sharpsburg	Bath	341			
Shelbyville	Shelby	16,246	1.50%	1.00%	
Shepherdsville	Bullitt	12,383	1.50%		
Shively	Jefferson	15,781	1.50%	1.50%	
Silver Grove	Campbell	1,165	1.50%		
Simpsonville	Shelby	2,892	0.50%	0.50%	
Slaughters	Webster	207			
Smithfield	Henry	110			
Smithland	Livingston	289			
Smiths Grove	Warren	793			
Somerset	Pulaski	11,486	0.60%	0.60%	
Sonora	Hardin	519			
South Carrollton	Muhlenberg	181			
South Park View	Jefferson	7			
South Shore	Greenup	1,063			
Southgate	Campbell	3,942	2.50%		Scale
Sparta	Gallatin/Owen	275			
Spring Mill	Jefferson	297			
Spring Valley	Jefferson	688			
Springfield	Washington	2,946	1.00%	1.00%	
Stamping Ground	Scott	785			
Stanford	Lincoln	3,686	1.15%	1.15%	
Stanton	Powell	2,661	1.00%	1.00%	
Strathmoor Manor	Jefferson	342			
Strathmoor Village	Jefferson	666			

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Sturgis	Union	1,805			
Sycamore	Jefferson	167			
Taylor Mill	Kenton	6,792	2.00%	2.00%	
Taylorsville	Spencer	1,275	0.75%		
Ten Broeck	Jefferson	106			
Thornhill	Jefferson	187			
Tompkinsville	Monroe	2,287	1.00%		
Trenton	Todd	376			
Union	Boone	5,930			
Uniontown	Union	938			
Upton	Hardin/Larue	691			
Vanceburg	Lewis	1,395	1.00%	1.00%	
Versailles	Woodford	9,316	1.50%	1.50%	
Vicco	Knott/Perry	307			
Villa Hills	Kenton	7,448	1.00%		0.075%
Vine Grove	Hardin	6,310	2.00%		
Walton	Boone/Kenton	3,995			
Warfield	Martin	238			
Warsaw	Gallatin	1,697	1.00%		
Watterson Park	Jefferson	1,033			
Waverly	Union	295			
Wayland	Floyd	382			
Wellington	Jefferson	579			
West Buechel	Jefferson	1,279	1.00%	1.00%	
West Liberty	Morgan	3,532	0.50%	0.50%	
West Point	Hardin	877	1.00%	2.00%	
Westwood	Jefferson	662			
Wheatcroft	Webster	153			
Wheelwright	Floyd	510			
White Plains	Hopkins	901			
Whitesburg	Letcher	1,875	1.50%	1.50%	
Whitesville	Daviess	554			
Wickliffe	Ballard	664			
Wilder	Campbell	3,070	2.25%		0.075%
Wildwood	Jefferson	270			
Williamsburg	Whitley	5,281			
Williamstown	Grant/Pendleton	3,944			

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Willisburg	Washington	287			
Wilmore	Jessamine	6,423	2.00%	2.00%	
Winchester	Clark	18,577	2.00%		0.250%
Windy Hills	Jefferson	2,475			
Wingo	Graves	636			
Woodburn	Warren	376			
Woodbury	Butler	91			
Woodland Hills	Jefferson	742			
Woodlawn	Campbell	238			
Woodlawn Park	Jefferson	974			
Worthington	Greenup	1,516			
Worthington Hills	Jefferson	1,558			
Worthville	Carroll	187			
Wurtland	Greenup	1,019			
Average:			1.23%	1.20%	0.075%

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