

Instructions for 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.

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 February 28 along with copy of Form W-2. To complete this form, please see instructions on the form.