





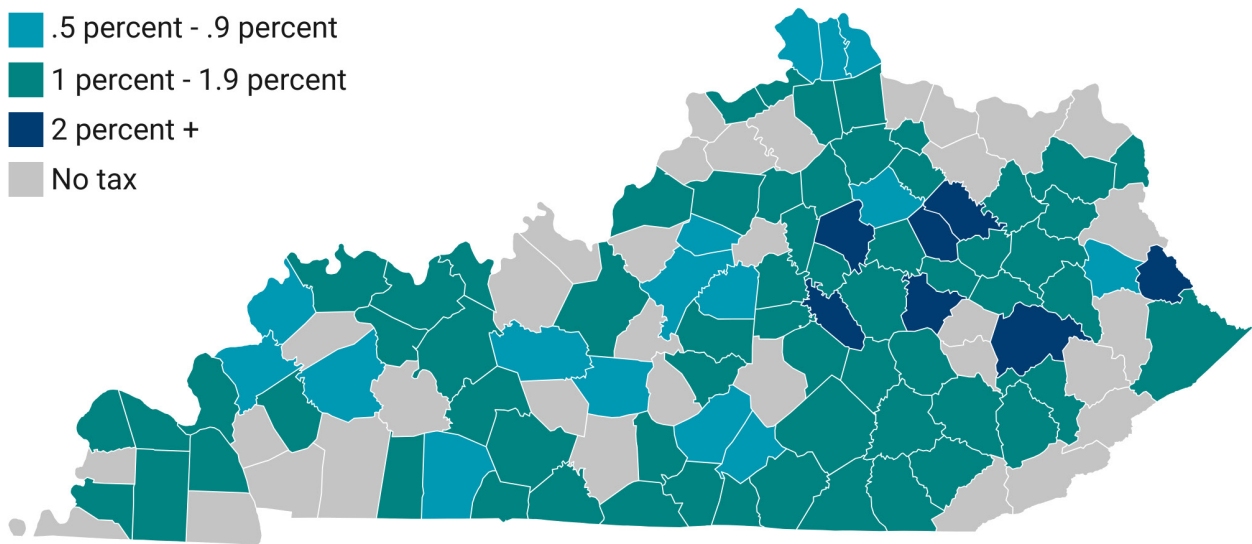
County Occupational License Fee

Occupational license fees are taxes that may be imposed as a percentage of payroll on those working within a county and/or as a percentage of net profits of business activities in the county.

- As of Jan. 2024, 86 counties levied an occupational license fee on payroll.
- Rates range from 0.50 percent to 2.25 percent, with a median rate of 1.00 percent.
- Excluding Fayette and Jefferson, counties collected a total of \$353.5 million in occupational license fees on payroll and net profits in FY 2022, making up 42.7 percent of all tax revenue.

2024 Occupational Tax Rates

-  .5 percent - .9 percent
-  1 percent - 1.9 percent
-  2 percent +
-  No tax



*As of January 1, 2024



Visit www.kaco.org for more information.

2024 Occupational Tax Rates

County	Tax Rate
Adair	0.50%
Allen	1.00%
Anderson	—
Ballard	1.50%
Barren	—
Bath	2.00%
Bell	—
Boone	0.80%
Bourbon	0.75%
Boyd	1.00%
Boyle	1.25%
Bracken	—
Breathitt	2.00%
Breckinridge	—
Bullitt	—
Butler	1.00%
Caldwell	1.50%
Calloway	—
Campbell	0.90%
Carlisle	—
Carroll	1.00%
Carter	1.00%
Casey	—
Christian	—
Clark	1.50%
Clay	1.00%
Clinton	1.25%
Crittenden	0.50%
Cumberland	1.25%
Davies	1.00%
Edmonson	—
Elliott	1.00%
Estill	2.00%
Fayette	2.25%
Fleming	—
Floyd	—
Franklin	1.00%
Fulton	—
Gallatin	1.00%
Garrard	2.00%

County	Tax Rate
Grant	1.50%
Graves	1.00%
Grayson	0.50%
Green	—
Greenup	—
Hancock	1.60%
Hardin	1.00%
Harlan	—
Harrison	1.50%
Hart	0.80%
Henderson	1.00%
Henry	—
Hickman	1.00%
Hopkins	0.50%
Jackson	1.85%
Jefferson	1.25%
Jessamine	1.00%
Johnson	0.50%
Kenton	0.70%
Knott	—
Knox	1.00%
Larue	—
Laurel	1.00%
Lawrence	—
Lee	—
Leslie	1.00%
Letcher	—
Lewis	—
Lincoln	1.00%
Livingston	1.00%
Logan	0.75%
Lyon	—
Madison	1.00%
Magoffin	1.00%
Marion	1.00%
Marshall	1.00%
Martin	2.00%
Mason	—
McCracken	1.00%
McCreary	1.50%

County	Tax Rate
McLean	1.00%
Meade	—
Menifee	1.25%
Mercer	1.00%
Metcalfe	1.00%
Monroe	1.00%
Montgomery	2.00%
Morgan	1.50%
Muhlenberg	—
Nelson	0.50%
Nicholas	1.00%
Ohio	1.25%
Oldham	—
Owen	—
Owsley	—
Pendleton	1.00%
Perry	1.00%
Pike	1.00%
Powell	1.25%
Pulaski	1.00%
Robertson	1.50%
Rockcastle	1.50%
Rowan	1.50%
Russell	0.75%
Scott	1.00%
Shelby	1.00%
Simpson	1.00%
Spencer	0.80%
Taylor	1.00%
Todd	1.00%
Trigg	—
Trimble	—
Union	0.50%
Warren	1.00%
Washington	0.75%
Wayne	1.00%
Webster	—
Whitley	1.00%
Wolfe	1.25%
Woodford	1.50%

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