

UNIVERSITY OF LOUISVILLE - PAYROLL DEPARTMENT

Employee Certification of Service Performed Outside
City of Louisville or Jefferson County, Kentucky

January 1, 2026 to December 31, 2026

Residents of Jefferson County who perform services in Jefferson County are taxed at a rate of 2.20%; whereas, nonresidents of Jefferson County who perform services in Jefferson County are taxed at a rate of 1.45%

The Commissioners of the Sinking Fund have concluded that services performed outside the City of Louisville and Jefferson County, Kentucky by any university employee are exempt from occupational license fees and the Commission has issued the following administrative policy to the university:

"If an employee works outside the City of Louisville or Jefferson County the equivalent of ten (10) or more working days, the wages received for the time spent outside Jefferson County should not be subjected to City of Louisville or Jefferson County withholding tax."

This certification is to be completed by university employees who anticipate providing services for ten or more days outside the confines of Jefferson County during 2026 and desire to exclude the respective wages from city/county occupational tax. Employees are responsible for providing an updated certification to the Payroll Department whenever the services performed outside the county significantly increase or fall below the ten-day minimum requirement.

ALL QUESTIONS SHOULD BE ADDRESSED TO THE PAYROLL SERVICES DEPARTMENT AT payroll@louisville.edu or (502) 852-2978.

CERTIFICATION

I hereby certify that I will have worked/performed services outside the City of Louisville/Jefferson County for more than ten (10) working days during the period of January 1, 2026 through December 31, 2026. The percentage of time that will be spent inside Jefferson County is anticipated to be:

(Please round to nearest whole percent)

I agree to promptly notify in writing the University of Louisville Payroll Department at the time I should change or do not fulfill the 10-day requirement. I understand this certification will take effect with the next regularly scheduled payroll processing cycle and percentage changes will not be processed retroactively. I understand it is also my responsibility to comply with all applicable occupational tax regulations.

Employee Signature

Date

Employee Name (Please Print)

Employee Identification Number

Department Name

Department Phone Number