

**CITY OF ST. MATTHEWS**  
**APPLICATION FOR EMPLOYEE REFUND OF OCCUPATIONAL TAXES WITHHELD**  
**3940 GRANDVIEW AVENUE**  
**LOUISVILLE KY 40207**  
**OFFICE (502) 895-9444 FAX (502)895-0510**

**PART I: (Please Print)**

Employer's Name: \_\_\_\_\_  
Employer's Federal ID #: \_\_\_\_\_  
Employer's St. Matthews Acct #: \_\_\_\_\_

**PART II:**

Refund Requested for Year: \_\_\_\_\_ Employee's SSN#: \_\_\_\_\_  
Employee's Name: \_\_\_\_\_ Phone #: \_\_\_\_\_  
Street Address (include city, state & zip code): \_\_\_\_\_  
Employee's Job Description: \_\_\_\_\_

**PART III: (This section must be completed to request a refund for work performed outside of St. Matthews.)**

Quarters Involved in Overpayment:      1<sup>st</sup>                      2<sup>nd</sup>                      3<sup>rd</sup>                      4<sup>th</sup>  
(select applicable quarters)      Jan – March      April – June      July – Sept      Oct – Dec

Line 1 \_\_\_\_\_ Number of Hours Worked Outside St. Matthews  
Line 2 \_\_\_\_\_ Total Number of Hours Worked (excluding holiday, vacation, and sick days) [normal work year = 2,080 hours]  
Line 3 \_\_\_\_\_ Percentage of Time Worked Outside St. Matthews (divide line 1 by line 2)  
(Note: Must be more than 5% (104 hours) to claim refund.)  
Line 4 \_\_\_\_\_ Total Gross Wages (including deferred compensation) per W2 Form  
Line 5 \_\_\_\_\_ Total Wages Earned Outside St. Matthews (multiply line 3 by line 4)  
Line 6 \_\_\_\_\_ Local Taxable Wages (line 4 – line 5)  
Line 7 \_\_\_\_\_ Occupational Tax Due (multiply line 6 by applicable tax rate .0075)  
Line 8 \_\_\_\_\_ Amount of Tax Withheld per W2 Form or Year to Date Payroll Check Stub (copy required)  
Line 9 \_\_\_\_\_ Amount of Refund Requested (subtract line 7 from Line 8)

**PART IV: (Explanation for Refund)**

Quarters Involved in Overpayment:      1<sup>st</sup>                      2<sup>nd</sup>                      3<sup>rd</sup>                      4<sup>th</sup>  
(select applicable quarters)      Jan – March      April – June      July – Sept      Oct – Dec

1. \_\_\_\_\_ Occupational Taxes Withheld at a Higher Rate Than .0075
2. \_\_\_\_\_ Other (must provide detailed explanation) \_\_\_\_\_

If you are requesting a refund as a result of one of the items described on Lines 1-2, please enter the amount of refund you are requesting: \$ \_\_\_\_\_

**PART V: (CERTIFICATION)**

I hereby certify that the above information is true and correct.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Corporate Office Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,

by \_\_\_\_\_.

My Commission Expires: \_\_\_\_\_

Notary Public, State at Large, \_\_\_\_\_

- All refund checks will be mailed to the street address provided in Part II.
- A copy of form W2 or year to date payroll check stub must be submitted with this application.

Statements for out of town work should be taken from daily logs or calendar/schedules that this agency reserves the right to audit in case of discrepancies.

***NOTICE: If an employer did not remit the taxes and/or quarterly employee withholding tax return for the period(s) of the refund, the City of St. Matthews will notify you that no refund will be issued due to your employer's failure to remit payment of taxes and/or failure to file the quarterly employee withholding tax return. Contact your employer to resolve this problem.***

## GENERAL INSTRUCTIONS FOR WITHHOLDING TAX REFUND

It is imperative that the refund application be completed as required in the instructions below. If it is not correctly completed, correspondence will be mailed to either the employee or employer, which will delay the refund.

**THERE IS A ONE-YEAR STATUTE OF LIMITATIONS** within which a refund request must be submitted to the City of St. Matthews. The refund request must be postmarked within one year from the date of the Annual Reconciliation (form SWM3) and W2 data is due. The Annual Reconciliation and W2 data is due before January 31.

### GENERAL INFORMATION:

The application can be completed by the employee but must also be signed by the employer, verifying that all of the information on the document is correct. The refund check will be mailed directly to the employee at the address provided on the application. It takes approximately six to eight weeks to process all refund requests.

### REQUIRED INFORMATION NEEDED FOR THE REFUND REQUEST:

- Separate Application for Each Employee
- Copy of W2 Issued for Each Year Involved (If the W2 is not available, a copy of the last check stub with year to date totals will suffice.) Current year withholding must also be verified. A computer printout from the payroll office will suffice.
- Signed by Employee and Employer

### INSTRUCTIONS FOR PREPARATION OR REFUND APPLICATION

**PART I:** Enter the employer's legal name, federal identification number or SSN, and the St. Matthews account number.

**PART II:** Enter the year for which the refund is requested. Enter the employee's name, address, city, state, zip and employee's SSN (*required*). The check will be mailed to the address provided in this area. Provide a brief job description.

**PART III:** This section must be completed by anyone requesting a refund for out of town work. NOTE: In computing the refund request, gross wages (*line 4, part III*) should include other compensation including non-cash fringe benefits, deferred compensation and insurance over \$50,000.

Line 1: List the total number of hours worked outside St. Matthews. This must be at least 5% of your work time, translated in work hours; at least 104 hours based on 2080 hours worked per year. This is excluding vacation, sick and holidays.

Line 2: List the total number of hours worked per year. This number may vary based on overtime.

Line 3: List the percentage of time worked outside St. Matthews. (*divide line 1 by line 2*)

Line 4: List the total gross wages per W2. (*including deferred compensation; should be based on Medicare Wages on the W2*)

Line 5: List the total amount of wages earned outside of St. Matthews. (*multiply line 3 by line 4*)

Line 6: List the wages subject to occupational tax. (*subtract line 5 from line 4*)

Line 7: Compute the occupational taxes due per wages listed on line 6. (*applicable tax rate = .0075*)

Line 8: List the total taxes withheld. (*per W2 for the City of St. Matthews*)

Line 9: Total refund due (*subtract line 7 from line 8*)

If any of the above information is not provided, contains a calculation error, or does not tie back to the W2 form, the refund will be delayed.

**PART IV:** This section must be completed on what type of refund is being requested. The quarters for which the refund is being requested must be provided.

**PART V:** The employee and employer must provide a signature in order for the refund application to be processed.

### CERTIFICATION SIGNATURE

The person signing these forms must be in a position of authority (*corporate officer, chief accountant or head of payroll*) and must certify that the information provided on this statement is true and correct. The signature must also be notarized.

Please contact the City of St. Matthews at 502-895-9444 if you have any questions.