

Local Taxes

Warren County Occupational Tax-1%
Warren County Treasurer's Office
429 East 10th Street, Suite 200
Bowling Green, KY 42101
Contact: Jeannie Rollenhagen 270-842-5805
Website: www.warrencountyky.gov

This is a 1% tax rate on your employees gross and business net profit for work done within Warren County, outside the City limits of Bowling Green. The employee tax will be paid on a quarterly basis to our office and the net profit is annually. This tax and the City of Bowling Green tax CAN NOT be charged on the same dollar earned, you pay either or based on where the work is being performed. There is an application that will have to be filled out in order to obtain an account number, however there is NO FEE for the application.

City of Bowling Green Occupational Tax-1.85%
Occupational License Division
1017 College Street/PO Box 1410
Bowling Green, KY 42102
Contact: David Lyne 270-393-3000
Website: www.bgky.org

This is a 1.85% tax rate on your employees gross and business net profit for work done within the City Limits of Bowling Green. The employee tax will be paid on a quarterly basis to the City of BG and the net profit is paid annually. This tax and the Warren County Occupational Tax CAN NOT be charged on the same dollar earned, you pay either or based on where the work is being performed. There is an application and a FEE in order to obtain an account number with their office. With this being a different agency I don't know all the rules/regulations regarding this tax so I recommend you to visit their website or contact Mr. Lyne.

Warren County Schools Occupational Tax-.5%
Warren County Schools Tax Office
303 Lovers Lane/PO Box 51530
Bowling Green, KY 42102-5830
Contact: Sue Bruce 270-842-7168
Website: www.warrencountyschools.org

This is a .5% tax rate on your employees gross based on where he/she resides and where your business is located. The employee tax will be paid on a quarterly basis to the County Schools and the net profit will be paid annually. This tax CAN be withheld with any of the other taxes above. There is an application that will have to be filled out in order to obtain an account number, however I don't believe there's a fee associated with that. Once again, this is also a different agency so I don't know all the rules/regulations regarding this tax so I recommend you to visit their website or contact Mrs. Bruce.

keep note that the City Schools DOES NOT have a residency tax, just county, so if your employee lives in City School District he/she would NOT pay any school tax