

# **Bowling Green/Warren County Local Occupational Taxes**

## **Warren County Occupational Tax – 1%**

Warren County Treasurer's Office  
429 East 10<sup>th</sup> Street, Suite 200  
Bowling Green KY 42101  
Contact: Sue Bruce at 270-842-5805  
Website: [www.warrencountyky.gov](http://www.warrencountyky.gov)

This is a 1% tax rate on your employees' gross wages and business net profit for work done or services performed 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 return is filed annually. This tax and the City of Bowling Green tax cannot be charged on the same dollar earned, you pay either/or based on where the work is being performed. There is an application to be completed to obtain an account number, however there is no fee for the application.

## **City of Bowling Green Occupational Tax – 2%**

Occupational License Division  
1017 College Street  
PO Box 1410  
Bowling Green KY 42102  
Contact: David Lyne at 270-393-3000  
Website: [www.bgky.org](http://www.bgky.org)

This is a 2% tax rate on your employees' gross wages 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 Bowling Green and the net profit return is paid annually. This tax and the Warren County Occupational Tax cannot 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 to obtain an account number.

## **Warren County Public Schools Occupational Tax - .5%**

Warren County Schools Tax Office  
303 Lovers Lane  
PO Box 51530  
Bowling Green KY 42102-5830  
Contact: Felicia Duncan at 270-842-7168  
Website: [www.warrencountyschools.org](http://www.warrencountyschools.org)

This is a .5% tax rate on your employees' gross wages based on where he/she resides and where this business is located. The employee must 1<sup>st</sup> live in the WC School District and 2<sup>nd</sup> work within BG/WC. Dollars earned for work performed outside of Warren County are not taxed. The employee tax will be paid on a quarterly basis to the WC Schools and the net profit tax will be paid annually. This tax can be withheld in addition to either the County or City taxes. There is an application to be completed to obtain an account number, however there is no fee for the application.