NOTICE

*Important!!! Read before completing attached forms.

Before completing *CC-2W Campbell County & Cities, Kentucky Employer's Quarterly Withholding Return,* the following information is required and must be accurate:

- **CC-2W: Name, Address, Account Number, Payroll Tax Quarter.**

If any of the aforementioned information is missing, the form will be returned. The information is required to identify and apply the funds to the correct account. Additional penalty and interest are applied if filed past the due date.

QUESTIONS ON TAX FORMS/INSTRUCTIONS, CONTACT:

Telephone: (859) 292-3884 • Fax: (859) 292-3827 • TDD: 1 (800) 545-1833, Ext 947• www.campbellcountyky.gov

NOTE: PAGE 3 OF THESE INSTRUCTIONS SHOWS ADDRESS LABELS FOR TAX RETURNS. PLEASE USE THE CORRECT MAILING ADDRESS LABEL FOR TIMELY PROCESSING. *Thank you!*

IMPORTANT!

Beginning 1/1/2026, City of Highland Heights has changed its tax rate to 1.5%

CAMPBELL COUNTY & CITIES, KENTUCKY
EMPLOYER'S QUARTERLY WITHHOLDING RETURN
(Make 4 photo copies of BLANK form —SEE INSTRUCTIONS)

2027

CHECK QUARTER FILING:

- ☐ **Mar 31 due Apr 30**
- ☐ **Jun 30 due Jul 31**
- ☐ **Sep 30 due Oct 31**
- ☐ **Dec 31 due Jan 31**

☐ *Check if new address and make corrections*

ACCOUNT ID #:_____

Please print

Business name: _____

Address: _____

Address: _____

City/State/Zip: _____

PRINT EMPLOYER'S FEDERAL TAX IDENTIFICATION NUMBER:

☐ **I had no employee earnings this quarter.**
Check box, sign form and return to address below.

☐ **FINAL RETURN (Check ONLY to CLOSE ACCOUNT)**
LAST DATE EMPLOYEES PAID: _____
I will have no employees in the future. Check box, sign form and return with any attachments to address below.

IMPORTANT! VERIFY LOCALITY WITHHOLDING RATES AND WAGE "CAP" – SEE TAX TABLE ON REVERSE

COLUMN 1 COUNTY AND CITY	COLUMN 2 TOTAL EARNINGS	COLUMN 3 EXCLUDED EARNINGS	COLUMN 4 SUBJECT EARNINGS	COLUMN 5 WITHHOLDING RATE	COLUMN 6 TAX DUE
Campbell County Sr Citizens 1				.0005	
Campbell County Mental Health 2				.0010	
Campbell County General 3				.0090	
Ft Thomas 4				.0125	
Alexandria 5				.0150	
Cold Spring 6				.0100	
Southgate 7				.0250	
Highland Heights 8				.0150	
Wilder 9				.0225	

I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT AND COMPLETE RETURN.

TOTAL TAX DUE	0.00
PENALTY 5% per month or portion thereof not to exceed 25% Minimum $25	
INTEREST TAX DUE X 1% X # of months or portions thereof PAST DUE DATE	
TOTAL AMOUNT DUE **CHECK #**_____	0.00

SIGNATURE **DATE**

PRINTED NAME/TITLE **PHONE NO.**

DID YOU REMEMBER?

- **SIGN THE FORM**
- ***ENCLOSE CHECK OR MONEY ORDER, MADE PAYABLE TO "CAMPBELL COUNTY FISCAL COURT"***
- ***WRITE CAMPBELL CO. LICENSE ACCOUNT ID NUMBER ON CHECK OR MONEY ORDER***

TAX OFFICE USE ONLY
NEW/NEEDS APPLICATION____

NOTICE #_____ CHECK # _____

MAIL WITH REMITTANCE TO: Campbell County Fiscal Court, PO Box 645245, Cincinnati, OH 45264-5245
MAIL WITHOUT REMITTANCE TO: Campbell County Occupational Tax Office, PO Box 72958, Newport, KY 41072-0958
WRITE CAMPBELL CO. LICENSE ACCOUNT ID NUMBER on CHECK or MONEY ORDER. *Thank You.*

CAMPBELL COUNTY AND CITIES, KENTUCKY EMPLOYER QUARTERLY WITHHOLDING RETURN
FORM CC2 FILING INSTRUCTIONS

GENERAL INFORMATION:
Use Form CC2 to file Campbell County and Cities, Kentucky Employer's Quarterly Withholding for occupational taxes withheld from employees who are conducting business, making sales, or performing services in the County or Cities listed in Column 1 (Campbell County, Fort Thomas City, Alexandria City, Cold Spring City, Southgate City, Highland Heights City, or Wilder City). Refer to SPECIFIC INSTRUCTIONS below.

A RETURN MUST BE FILED EVEN IF:

- Payroll was paid to employees for a portion of the current quarter due, but ceased prior to the end of the current quarter due.
- No employee earnings were paid before the end of the current quarter due, but employee earnings will be paid in subsequent quarters**.**

A BOX IS PROVIDED TO INDICATE THE EMPLOYER HAD NO EMPLOYEE EARNINGS IN THE LOCALITIES DURING THE QUARTER. YOU MUST CHECK THE BOX , SIGN THE FORM AND RETURN TO THE ADDRESS ON THE FORM.

A BOX IS PROVIDED TO INDICATE THE EMPLOYER WILL HAVE NO EMPLOYEES IN SUBSEQUENT QUARTERS. YOU MUST CHECK THE BOX, SIGN THE FORM AND RETURN TO THE ADDRESS ON THE FORM.

IMPORTANT! NO SUBSTITUTE FORMS:
CC2 forms shall not be substituted without prior written approval from the Campbell County Tax Manager. Copies of the CC2 form and CC2 forms downloaded from the Campbell County website MUST CONTAIN NAME, ADDRESS, CAMPBELL COUNTY ACCOUNT ID NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER, QUARTER END DATE AND DUE DATE.

EMPLOYERS, NOT PREPARERS, ARE RESPONSIBLE FOR ALL INFORMATION AND PAYMENTS.

QUESTIONS ON TAX FORMS/INSTRUCTIONS, CONTACT: Telephone: (859) 292-3884 • Fax: (859) 292-3827 • TDD: 1 (800) 545-1933 Ext 947 • www.campbellcountyky.gov

Where to File: Mail Returns with Payments to: Campbell County Fiscal Court, P.O. Box 645245, Cincinnati, OH 45264-5245 (Bank Lockbox) along with your check or money order payable to **"Campbell County Fiscal Court." Mail Returns without Payments to: Campbell County Occupational Tax Office, P.O. Box 72958, Newport, Kentucky 41072-0958,** or hand deliver to **1098 Monmouth St., Newport, Kentucky 41071.**

SPECIFIC INSTRUCTIONS:

PRINT TAXPAYER'S CAMPBELL COUNTY ACCOUNT ID NUMBER AND FEDERAL EMPLOYER ID NUMBER IN THE BOXES PROVIDED.
CHECK BOX FOR PAYROLL WITHHOLDING QUARTER BEING FILED.
MAKE ANY NECESSARY ADDRESS CHANGES AND CHECK ADDRESS CHANGE BOX.

Employee gross earnings are subject to BOTH County and City withholding. For example, an employee who works in a City with a withholding rate of 1.25% is also subject to the Campbell County withholding rates of .05%, .10% and .90%. The total combined withholding rate for the employee is 2.3%. The taxpayer must indicate how to ALLOCATE Campbell County and applicable taxable earnings and tax calculations to City or Cities. PAYMENTS RECEIVED, WHICH DO NOT INDICATE HOW TO ALLOCATE, MAY BE RETURNED TO THE TAXPAYER AND MAY BE CONSIDERED LATE.

COLUMN 1: "COUNTY AND CITY." Refers to the City AND County in which the employee conducts business, makes sales, or performs services.
COLUMN 2: "TOTAL EARNINGS." Enter the total gross earnings for all employees for the quarter for Campbell County and each City in which employees worked, made sales or performed services. If no work or services were performed, or sales made in Campbell County or City, enter "NO ACTIVITY."
COLUMN 3: "EXCLUDED EARNINGS." Enter the amounts that are: 1) in excess of the Maximum Wage Limit per Individual for each employee for the calendar year – SEE TABLE BELOW. IF MAXIMUM WAGE LIMIT HAS BEEN REACHED BY ALL EMPLOYEES SUBJECT TO WITHHOLDING, ENTER "MAXIMUM WAGE LIMIT."
COLUMN 4: "SUBJECT EARNINGS." The amount of gross wages subject to withholding. COL. 2 – COL. 3 = COL. 4.
COLUMN 5: "WITHHOLDING RATE." The payroll withholding rate for Campbell County and Cities – SEE TABLE BELOW.
COLUMN 6: "TAX DUE." The total amount of taxes due for Campbell County and each City. COL 4 X COL. 5 = COL. 6.
"PENALTY": The penalty for failure to file timely is 5% per month or portion of month after the DUE DATE – not to exceed 25%.
TAX DUE X # MONTHS OR PORTIONS THEREOF LATE X .05 = PENALTY. The minimum penalty amount by ordinance is $25.
"INTEREST": For each month or portion thereof that the "TAX DUE" in COLUMN 6 is unpaid after the "DUE DATE," interest is due at 1 percent per month or portion thereof. Multiply the "TAX DUE" in COLUMN 6 X .01 X #MONTHS OR PORTIONS THEREOF PAST "DUE DATE" = INTEREST.
"TOTAL AMOUNT DUE:" The total amount of tax, penalty and interest due for Campbell County and Cities.

LOCALITY TAX TABLE 2027

Locality (All employees are subject to all 3 County Rates)	**Tax Withholding Rate**	**Wage "Cap"**	**Maximum Tax Per Employee**
Campbell County Sr Citizens	.0005	$50,000	$25
Campbell County Mental Health	.0010	$192,300	$192.30
Campbell County General	.0090	$192,300	$1,730.70
Fort Thomas City	.0125	NO "WAGE CAP"	NO MAXIMUM
Alexandria City	.0150	$192,300	$2,884.50
Cold Spring City	.0100	$192,300	$1,923
Southgate City	.0250	NO "WAGE CAP"	NO MAXIMUM
Highland Heights City	.0150	$192,300	$2,884.50
Wilder City	.0225	$192,300	$4,326.75

CAMPBELL COUNTY FISCAL COURT

OCCUPATIONAL TAX OFFICE

Telephone: (859) 292-3884 • TDD: 1 (800) 545-1933 Ext 947 • Fax: (859) 292-3827
Office: 1098 Monmouth St., Newport, KY • Office Hours: M-F 8:30 a.m. to 4:30 p.m.
Website: www.campbellcountyky.gov

INSTRUCTIONS FOR EMPLOYER'S QUARTERLY WITHHOLDING RETURN

PLEASE READ CAREFULLY

PLEASE READ this entire notice before completing the enclosed forms.

For each payroll tax year, you will receive **ONE** Employer's Quarterly Withholding Return (CC-2) Packet. You must make copies of the enclosed Employer's Quarterly Withholding Return (CC-2) for subsequent filings. The form is also available for download from our website: www.campbellcountyky.gov. Failure to use the correct form may result in the form being returned. Resubmitted forms with supporting documentation may be processed as late filings with penalties and interest due upon resubmission.

Your CC-2 return must contain name, address, Campbell County Account Number, Federal Employer Identification Number, Tax Year End and Due Date.

Make check or money order made payable to *"Campbell County Fiscal Court." Checks with incorrect payee will be returned to sender.*

Those returns that do not include correct information will be returned. Late filings will be assessed penalty and interest.

Mail Returns WITH Payments to:
(Bank Lockbox)

Campbell County Fiscal Court
P.O. Box 645245
Cincinnati, OH 45264-5245

Mail Returns WITHOUT Payments to:

Campbell County Occupational Tax Office
P.O. Box 72958
Newport, Kentucky 41072-0958

Be sure to verify the annual maximum tax per employee. Periodically localities adjust their tax rates and annual maximum tax per employee. The current year table with current wage base and maximum tax is on PAGE 2 of Form CC-2.

Downloadable tax tables are available on our website.

GENERAL INFORMATION:

Use Form CC-2 to file Campbell County and Cities, Kentucky Employer's Quarterly Withholding Return for occupational taxes withheld from employees who are conducting business, making sales, or performing services in the County or Cities.

Campbell County Fiscal Court is the authorized payroll tax collection agent for the following cities: Alexandria, Cold Spring, Fort Thomas, Highland Heights, Southgate and Wilder. Employee gross earnings are subject to BOTH County and City withholding. For example, an employee who works in a City with a withholding rate of 1.25% is also subject to the Campbell County withholding rates of .05%, .10% and .90%. The total combined withholding rate for the employee is 2.3%. Taxpayer must indicate how to ALLOCATE Campbell County and applicable taxable earnings and fee calculations to City or Cities.

CAMPBELL COUNTY & CITIES, KENTUCKY

ANNUAL RECONCILIATION OF PAYROLL LICENSE FEES WITHHELD

FOR YEAR ENDING DECEMBER 31, 2027

W-2 forms MUST accompany this reconciliation. See instructions on reverse.

EMPLOYER NAME:

ADDRESS 1:

ADDRESS 2:

CITY, STATE & ZIP:

CAMPBELL CO. ACCT ID#:

FEDERAL EMPLOYER IDENTIFICATION NUMBER:

PREPARER SIGNATURE & TITLE:

X

DATE: **PHONE:**

QUARTER ENDING:	CAMPBELL CO. Sr Citizens	CAMPBELL CO. Mental Health	CAMPBELL CO. General	CITY: FORT THOMAS	ALEXANDRIA	COLD SPRING	SOUTHGATE	HIGHLAND HEIGHTS	WILDER
MAR 31									
JUN 30									
SEP 30									
DEC 31									
TOTAL FEES REMITTED:	$ 0.00 (To Line 6 BELOW)	$ 0.00 (To Line 6 BELOW)	$ 0.00 (To Line 6 BELOW)	$ 0.00 (To Line 6 BELOW)	$ 0.00 (To Line 6 BELOW)	$ 0.00 (To Line 6 BELOW)	$ 0.00 (To Line 6 BELOW)	$ 0.00 (To Line 6 BELOW)	$ 0.00 (To Line 6 BELOW)

SECTION B. RECONCILIATION

		CAMPBELL CO. Sr Citizens	CAMPBELL CO. Mental Health	CAMPBELL CO. General	CITY: FORT THOMAS	ALEXANDRIA	COLD SPRING	SOUTHGATE	HIGHLAND HEIGHTS	WILDER
		0.0005	0.0010	0.0090	0.0125	0.0150	0.0100	0.0250	0.0150	0.0225
1	TOTAL GROSS COMPENSATION PAID TO EMPLOYEES									
2	TOTAL EXCLUDED COMPENSATION PAID IN EXCESS OF MAXIMUM TAXABLE PER EMPLOYEE (SEE TAX TABLE, P. 2 INSTRUCTIONS)									
3	TAXABLE COMPENSATION (SUBTRACT TOTAL IN LINE 2 FROM TOTAL IN LINE 1)									
4	TOTAL WITHHOLDING FEES DUE (MULTIPLY LINE 3 BY TAX RATE FOR JURISDICTION (SEE TAX TABLE, P. 2 INSTRUCTIONS)									
5	TOTAL FEES WITHHELD PER W-2s									
6	ENTER TOTAL FEES REMITTED FOR TAX YEAR FROM SECTION A ABOVE	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
7	DIFFERENCE BETWEEN LINES 6 AND 4 (IF ANY, CHECK APPLICABLE BOX BELOW)									

Minor difference due to fractional variations only (no adjustment due)

Difference shows insufficient remittance for year. **PAYMENT ATTACHED**

Difference indicates overpayment not due to fractional variations. **EXPLANATION AND CLAIM FOR REFUND IS**

→ **Reconciliation and W-2s must be received by February 28, 2028. MAIL W-2 COPIES TOGETHER WITH THIS FORM TO: Campbell Co. Fiscal Court, Occupational Tax Office, P.O. Box 72958, Newport, KY 41072-0958**

CC-AR REV 1026

INSTRUCTIONS FOR ANNUAL RECONCILIATION OF EMPLOYER QUARTERLY WITHHOLDING

MAIL W-2 COPIES TOGETHER WITH ANNUAL RECONCILIATION FORM SEPARATELY FROM 4TH QUARTER RETURN. SEE MAILING ADDRESS BELOW.

GENERAL INFORMATION:

Each employer shall on or before February 28 of each year complete and file an Annual Reconciliation of Employer Quarterly Withholding. Either copies of federal Forms W-2 or a detailed employee listing with equivalent information must be submitted. Each employer shall furnish each employee a statement on or before January 31 of each year showing the amount of compensation and the license fees deducted and paid by said employer during the preceding calendar year.

All employers must file this Annual Reconciliation regardless of when their payroll ceased during the year.

IN THE BOX PROVIDED, PRINT THE EMPLOYER NAME, ADDRESS, CAMPBELL COUNTY TAX ACCOUNT NUMBER, AND FEDERAL EMPLOYER IDENTIFICTION NUMBER.

PREPARER SHALL SIGN AND DATE THE RECONCILIATION AND PROVIDE HIS/HER TITLE AND PHONE NUMBER.

HOW TO RECONCILE YOUR PAYROLL AND WITHHOLDINGS:

SECTION A. Enter the total Payroll Withholding Fees paid for each quarter of the tax year for each jurisdiction.

ALSO, ENTER THE TOTAL AMOUNT REMITTED ON LINE 6 IN SECTION B.

SECTION B.

LINE 1: "TOTAL GROSS COMPENSATION TO EMPLOYEES." Enter the total gross compensation for all employees for Campbell County and each City. Deduct any compensation for services performed outside of Campbell County.

LINE 2: "TOTAL EXCLUDED COMPENSATION PAID IN EXCESS OF MAXIMUM TAXABLE." Enter the compensation to employees in excess of the Maximum Wage Limit per Individual for each employee for the calendar year – **SEE TAX TABLE.**

LINE 3: "TAXABLE COMPENSATION." The amount of compensation subject to tax. Subtract Line 2 from Line 1.

LINE 4: "TOTAL WITHHOLDING FEES DUE." Multiply the result in Line 3 by the payroll withholding rate for Campbell County and each City – **SEE TAX TABLE.**

LINE 5: "TOTAL FEES WITHHELD PER W-2s." Enter the total amount of fees withheld shown in the W-2 listing for Campbell County and each City.

LINE 6: "TOTAL FEES REMITTED FOR TAX YEAR." Enter result from Section A for Campbell County and each City.

LINE 7: "DIFFERENCE BETWEEN LINES 6 AND 4." Enter the difference for Campbell County and each City. Check the appropriate box explaining any differences. **ATTACH ANY REMITTANCE BALANCE DUE (Not necessary if balance due is less than $1.00).**

Mail completed reconciliation with attachments and any remittance to:

CAMPBELL COUNTY FISCAL COURT
Occupational License Office
P.O. Box 72958
Newport, Kentucky 41072-0958

If you have questions about the forms and instructions, contact:

Campbell County Fiscal Court Occupational License Office; 1098 Monmouth St., Newport, KY 41071
Phone: (859) 292-3884 **Fax:** (859) 292-3827 **Website:** www.campbellcountyky.gov

(All tax forms and tax tables are available from the website)