

2026 Rates

Employee Withholding			Employer or Business Fee			License Fee		
Phone	City	Rate	Wage CAP	Net / Gross	Rate	Min Fee	Max Fee	Business License Renewal Fee
859 392-1440	Countywide Business License Option							\$225
859 392-1440	Bromley	.01		Gross	.00125	n/a	n/a	\$50
859-292-2180	Covington	.0245	FICA Cap	Net	.025	\$100	\$80,000	\$50
859 392-1440	Crescent Springs	.01		Gross	.00075	n/a	n/a	\$50
859 392-1440	Crestview Hills	.0115	FICA Cap	Gross	.00075	n/a	\$40,000	\$50
859 392-1440	Edgewood	.01		Net	.0075	\$50	n/a	\$50
859 392-1440	Elsmere	.0125		Net	.01	\$50	\$15,000	\$50
859 392-1440	Erlanger	.015		Gross	.00075	n/a	\$40,000	\$50
859 392-1440	Fort Mitchell	.0125		Gross	.00075	n/a	n/a	\$50
859 392-1440	Fort Wright	.0099	FICA Cap	Gross	.00075	n/a	n/a	\$50
859 392-1440	Independence	.0125		Gross	.00075	n/a	n/a	\$50
859 392-1440	Lakeside Park	.01		Gross	.0075	n/a	n/a	\$50
859 392-1440	Ludlow	.02		Gross	.00132	n/a	n/a	\$50
859 392-1440	Park Hills	.015		Gross	.00125	\$25.00	n/a	\$50
859 392-1440	Ryland Heights	.01		Net	.01	n/a	n/a	\$50
859-392-1440	Taylor Mill	.02		Net	.02	n/a	n/a	\$50
859 392-1440	Villa Hills	.015		Gross	.00075	n/a	n/a	\$50
859 392-1440	Kenton County	.006997	FICA Cap	Net Under \$88,050	.009097	Exempt	Exempt	n/a
859 392-1440	Kenton County	*****	*****	Net Over \$88,050	.001097	Exempt	Exempt	n/a