



Boone County Fiscal Court

www.BooneCountyKy.org
2950 Washington Street
PO Box 960
Burlington, KY 41005
(859) 334-2144
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Tax Rates for 2026

Quarterly Payroll Taxes - Employer Responsibility to withhold ALL relevant taxes

Boone County Board of Education Tax

½ of 1% (.005)

An employee who BOTH works in the Boone County School District AND is a resident of the Boone County School District is subject to this tax. An employee who lives in the Walton-Verona School District is not subject to this tax. The tax is calculated on GROSS COMPENSATION (no pretax deductions allowed). There is no maximum on this tax.

Boone County Ordinance # 07-27

8/10 of 1% (.008)

An employee's gross compensation is taxable up to a **maximum of \$79,494.00 (maximum payment of \$635.95)** per employee. The tax is calculated on GROSS COMPENSATION (no pretax deductions allowed). Any employee working in Boone County or receiving compensation deriving from Boone County is subject to this tax.

Boone County Mental Health Tax Ordinance # 07-26

15/100 of 1% (.0015)

An employee's gross compensation is taxable up to a **maximum of \$16,666.00 (maximum payment of \$25.00)** per employee. The tax is calculated on GROSS COMPENSATION (no pretax deductions allowed). Any employee working in Boone County or receiving compensation deriving from Boone County is subject to this tax.

Boone County TIF Withholding Jurisdictions

Only for employees working in Incremental Taxing Jurisdictions

TIF ORDINANCE & DEVELOPMENT NAME	CURRENT STREETS IN TIF DISTRICTS 10/2024
12-17 Friendly Market Development Area	10050 Norbotten
2017-01 Walton KY Industrial Park Development Area	No Development on Boone Side
2021-09 Marydale Local Development Area	No Development
2021-13 Old Lexington Pike Development Area	Hoops Rd, Blevens Ct
2021-17 CVG7 Airpark Logistics Development Area	No Development
2021-18 Dixie Highway Development Area	11727-12159 Dixie Hwy
2022-26 Union Promenade Development Area	Promenade Cir, Childrens Way, Union Promenade, VeniceSt, Esplade St, LeCroisette St, US 42 HWY 9100-9388 EVEN

If you have questions about payroll withholding requirements for employees in a TIF District, reach out to the County at 859-334-2144 or email occllicense@boonecountyky.org. Keep in mind that this information is current as of November 10, 2025.

Business Annual Net Profit Fees

Boone County Board of Education Net Profit Fee 1/2 of 1% (.005)

The net profit from a business operating in Boone County is subject to the Boone County Board of Education net profit fee. There is no maximum on this fee. All businesses reporting a profit under the Boone County Ordinance #07-27 (below) are subject to this tax. A business entirely located within the Walton-Verona School District is exempt.

Boone County Ordinance Net Profit Fee # 07-27 8/10 of 1% (.008)

The net profit from a business operating in Boone County is subject to the Boone County Ordinance #07-27 Net Profit Fee (**maximum of \$79,494.00 maximum payment of \$635.95**).

Boone County Mental Health Ordinance Net Profit Fee # 07-26 15/100 of 1% (.0015)

The net profit from a business operating in Boone County is subject to the Boone County Mental Health Ordinance # 07-26 Net Profit Fee (**maximum of \$16,666.00 maximum payment of \$25.00**).