

**67.783 Employer to report tax withheld -- Liability of employer for failure to withhold or pay tax.**

- (1) Every employer required to deduct and withhold tax under KRS 67.780 shall, for the quarter ending after January 1 and for each quarter ending thereafter, on or before the end of the month following the close of each quarter make a return and report to the tax district the tax required to be withheld under KRS 67.780, unless the employer is permitted or required to report within a reasonable time after some other period as determined by the tax district.
- (2) Every employer who fails to withhold or pay to the tax district any sums required by KRS 67.750 to 67.790 to be withheld and paid shall be personally and individually liable to the tax district for any sum or sums withheld or required to be withheld in accordance with the provisions of KRS 67.780.
- (3) The tax district shall have a lien upon all the property of any employer who fails to withhold or pay over to the tax district sums required to be withheld under KRS 67.780. If the employer withholds but fails to pay the amounts withheld to the tax district, the lien shall commence as of the date the amounts withheld were required to be paid to the tax district. If the employer fails to withhold, the lien shall commence at the time the liability of the employer is assessed by the tax district.
- (4) Every employer required to deduct and withhold tax under KRS 67.780 shall annually on or before February 28 of each year complete and file on a form furnished or approved by the tax district a reconciliation of the tax withheld in each tax district where compensation is paid or payable to employees. Either copies of federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information as determined by the tax district shall be submitted.
- (5) Every employer shall furnish each employee a statement on or before January 31 of each year showing the amount of compensation and license tax deducted by the employer from the compensation paid to the employee for payment to a tax district during the preceding calendar year.

**Effective:** June 24, 2003

**History:** Created 2003 Ky. Acts ch. 117, sec. 14, effective June 24, 2003.