

University of Kentucky
OCCUPATIONAL LICENSE FEE (LOCAL CITY TAX) FORM
Exemption under the Wimberly C. Royster Memo

Research, Teaching and Graduate Assistant(s):

This form is to be used to allow exemption from the Lexington Occupational Tax based upon the requirements of The Wimberly C. Royster Memo. Please complete a separate form for each assignment which meet the requirements for exemption, unless assignments are within the same department. Please read and initial only the requirements you meet. By initialing below you understand the following:

_____ I have been admitted to the Graduate School and I am enrolled in a graduate degree program (masters, specialist, or doctorate) at the University of Kentucky.

_____ I have been awarded a Research or Teaching or Graduate Assistantship on the basis of qualifications and I am successfully meeting the requirements of my specific graduate degree program.

_____ The benefits of my Research or Teaching or Graduate Assistantship are primarily for my academic benefit and not for services rendered to the hiring department or hiring official. My duties as a Graduate Assistant are primarily for the purpose of furthering my graduate education and to satisfy my specific degree requirements such as teaching experience or research for my thesis or dissertation.

_____ I am a Research or Teaching or Graduate Assistant who is classified in "post-baccalaureate" status. (This status does not qualify for this exemption)

_____ Research or Teaching or Graduate Assistantship who are employed by a department or program other than the one in which they are enrolled do not qualify for this exemption, i.e. a student enrolled in Electrical Engineering but is employed by Computer Science would not be eligible. Such would represent "gainful employment".

_____ I am enrolled in a doctoral or Plan A (thesis) program. (This status qualifies for the exemption)

_____ I am enrolled in a Plan B (non thesis) program. (This status does not qualify for the exemption)

Reason for submitting form: Wimberly C.Royster Memo

Exemption from the local tax is valid for the current semester only. A new form must be completed and submitted by the department at the beginning of each semester you qualify for the exemption.

Employee Name: _____ Student ID Number: _____

Semester Effective Date: _____ Dept Name and Org. # _____

Pernr (Assignment) Number(s): _____

****Multiple perners/assignments may be listed as long as they are within the same department. Otherwise, you will need to submit a seperate form for each perner/assignment.****

Employee Signature _____

*I declare to the best of my knowledge this is true, correct, and a complete document. Additionally, I realize it is **my responsibility** to notify Payroll Services of any change(s) in my status during the semester.*

Business Officer _____ **Phone Number** _____

I have reviewed and verified that the information on this form is accurate.