

ANY RA/GA/TA WHO IS EXEMPT FROM PAYING LOCAL CITY TAXES, COMPLETES THIS FORM EACH SEMESTER.

# University of Kentucky

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

\*\*\*EXAMPLE\*\*\*

**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.\*\*

RA/TA/GA signs form here

**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.*

HR Admin or Bus Officer signs here

Add your phone number

**Business Officer** \_\_\_\_\_ **Phone Number** \_\_\_\_\_

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

EMAIL TO [Agbusinesscenter@uky.edu](mailto:Agbusinesscenter@uky.edu)--DO NOT SEND DIRECTLY TO PAYROLL