



# Memo

**To:** Campbell County Tax Payers & Tax Preparers  
**From:** Campbell County Fiscal Court – Occupational Tax Office  
**Date:** December 15, 2023  
**RE:** Campbell County Payroll Rate Changes as of 1/1/2024

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Beginning January 1, 2024, the Campbell County Payroll Withholding rate of 1.05% will be broken out into 3 separate rates: Campbell County Senior Citizen - .05%, Campbell County Mental Health - .10% and Campbell County General - .90%. The Senior Citizen Tax of .05% will have a Wage Cap of \$50,000, while the Mental Health and General Tax will follow the FICA Wage Cap and be adjusted each year per the Social Security Administration.

All employees will continue to be withheld for each of the 3 rates. There should be no scenario where an employee would only be withheld for 1 or 2 of the rates, unless the employee has already met the \$50,000 wage cap on the Senior Citizen Tax. In which case, they would continue to be withheld for the Mental Health and General Tax until they have reached the current year's FICA Wage Cap.

These adjustments to the Wage Cap have brought the County into alignment with other jurisdictions around the State, including each of the taxing Cities in Campbell County. Please see our "Tax Rates 2024" document, as published on our website, showing the current rates, Wage Caps and Maximum Tax per employee for these 3 County Funds and each of our partnering cities.

Regards,  
Campbell County Occupational Tax Office