



INSURANCE PREMIUM TAX



RELATED FORMS

- Quarterly Insurance Premium Tax Return

*The documents in this section require that you have Adobe Acrobat installed.

FILING REQUIREMENTS

Insurance companies are required to file a quarterly insurance premium tax return with the city, which calculates the amount of insurance premium tax owed based upon the amount of premiums received for each type of insurance in that quarter.

Insurance Premium Tax is a tax paid by all life insurance companies, all stock insurance companies, all mutual insurance companies, and all captive insurers doing business in Kentucky. The tax is assessed on premiums collected by insurance companies on policies written in Kentucky during the preceding calendar year. The Insurance Premium Surcharge is charged and collected by every foreign, domestic, or alien insurer, other than life insurers, on premiums, assessments, or other charges, for insurance coverage provided to its policyholders on risks located in Kentucky. The Insurance Premium Tax Laws are located in Chapter 136 of the Kentucky Revised Statutes. Life and health insurers are not subject to the premium surcharge imposed by KRS 136.392 and pursuant to KRS 342.122(1)(e), the premium surcharge shall not be imposed on Workers' Compensation premiums.

FOR ADDITIONAL QUESTIONS, CONTACT:

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