

# WITHHOLDING ON SALARIES AND WAGES UNDER THE KENTUCKY INCOME TAX LAW

## INSTRUCTIONS FOR EMPLOYERS AND TAX TABLES

### I. WAGES SUBJECT TO WITHHOLDING

For Kentucky withholding tax purposes, the terms *wages*, *employee* and *employer* mean the same as defined in Section 3401 of the Internal Revenue Code in effect December 31, 1999. Therefore, wages or other payments made for services performed in Kentucky, which are subject to withholding of federal income tax, are subject to Kentucky withholding. Wages paid to the following are specifically exempt from withholding but voluntary withholding by mutual agreement is permitted:

1. household servants;
2. casual employees (\$50 of wages and 24 days on job per quarter limitation);
3. employees of foreign governments and international organizations;
4. ministers of a church or members of a religious order;
5. newsmen under age 18;
6. employees as noncash tips and total cash tips of less than \$20 per month;
7. employees in a form other than in cash for services not in the course of the employer's business;
8. recipients of payments from tax-exempt trusts or annuity plans.

The above payments are the most common types that are not subject to withholding. However, this list is not all-inclusive. The Internal Revenue Code and related rulings and regulations should be consulted for other payments that may be excluded from withholding.

Regulation 103 KAR 18:010 provides that "Every employer incorporated in Kentucky, qualified to do business in Kentucky, doing business in Kentucky, or subject to the jurisdiction of Kentucky in any manner, and making payment of wages subject to withholding shall deduct, withhold, and pay to the cabinet the tax required to be withheld."

Wages paid to a Kentucky resident as a regular employee in the conduct of business of an employer required to withhold taxes, are subject to withholding on services performed both in and outside Kentucky.

Wages paid a nonresident of Kentucky to the extent paid for services rendered in Kentucky are subject to withholding, except for wages paid employees of those states that have entered into reciprocal agreements with Kentucky. (*See Section III.*)

Agricultural workers are subject to withholding for Kentucky purposes unless remuneration is paid in any medium other than cash, the cash amount received by an employee is less than \$150 during the calendar year and employer's calendar year labor expense is less than \$2,500.

### II. WITHHOLDING FORMS

Following are the withholding forms which may be used by the employer. Reference will be made to them throughout this booklet. (*See Appendix for examples*)

10A100	Kentucky Tax Registration Application
K-1	Employer's Return of Income Tax Withheld
K-2	Wage and Tax Statement
K-3	Employer's Return of Income Tax Withheld (Annual Reconciliation)
K-4	Employee's Withholding Exemption Certificate
K-4A	Withholding Exemptions for Excess Itemized Deductions
K-4E	Special Withholding Exemption Certificate
42A809	Certificate of Nonresidence
K-4FC	Fort Campbell Exemption Certificate
K-1E	Employer's Return of Income Tax Withheld (Electronic Funds Transfer)
K-3E	Employer's Return of Income Tax Withheld (Annual Reconciliation) (Electronic Funds Transfer)
42A806	Transmitter Report for Filing Kentucky Wage Statements

The reporting forms (K-1, K-1E, K-3 and K-3E) will be mailed to the employer at the end of each reporting period. **These preprinted computer forms contain important processing information and cannot be furnished in blank form.** When a form is misplaced or not received, an employer should request another form be issued. When requesting any of these forms, please furnish the employer's correct name, address, Kentucky Withholding Account Number and the period for which the form is requested.

### III. EMPLOYEE EXEMPTION CERTIFICATES

A new employee is required to complete an employee's withholding exemption certificate and file it with his or her employer. The Kentucky Revenue Cabinet (KRC) has four types of exemption certificates:

- Form K-4—Employee's Withholding Exemption Certificate;
- Form K-4E—Special Withholding Exemption Certificate;
- Form 42A809—Certificate of Nonresidence; and
- Form K-4FC—Fort Campbell Exemption Certificate.

#### A. Employee's Withholding Exemption Certificate (Form K-4)

Form K-4 is the standard certificate and authorizes the employer to withhold Kentucky income tax based on the exemptions claimed. The number of withholding exemptions claimed by the

employee shall not exceed the number to which he or she is entitled. The exemptions to which an employee is entitled are explained in detail on Form K-4.

Form K-4A is provided for employees to use as a worksheet to determine if they may claim additional exemptions on Form K-4 due to an unusually large amount of itemized deductions. If an employee does not properly complete the K-4, the employer must withhold the tax as if no exemptions were claimed.

#### B. Special Withholding Exemption Certificate (Form K-4E)

Form K-4E may be filed by the employee with the employer to exempt his or her earnings from Kentucky withholding tax if the following requirements are met:

1. the annual adjusted gross income must not exceed \$5,000 for single persons or a combined adjusted gross income of \$5,000 for married persons; and
2. no income tax liability is anticipated for the current year.

#### C. Certificate of Nonresidence (Form 42A809)

Under reciprocal tax agreements, salaries or wages earned in Kentucky are exempt from Kentucky withholding tax if:

1. the employee is a resident of Illinois, Indiana, Michigan, Ohio, West Virginia, or Wisconsin; or
2. the employee resides in Virginia and commutes **daily** to his or her place of employment in Kentucky. Form 42A809 **must** be completed and certified by the employee and maintained in the employer's file to exempt such nonresidents from Kentucky withholding.

Contact KRC for further details on reciprocal agreements with other states since their laws may vary from year to year.

#### D. Form K-4FC Fort Campbell Exemption Certificate (Form 42A807)

Under the provisions of Public Law 105-261, pay and compensation earned at Fort Campbell, Kentucky, military base is exempt from Kentucky income tax if you are not a resident of Kentucky. KRS 141.010(17) defines "resident" as an individual domiciled within this state or an individual who is not domiciled in this state, but maintains a place of abode in this state and spends in the aggregate more than 183 days of the taxable year in this state.

1. If you are not a "resident," complete Form 42A807 and file with your employer. It is your responsibility to notify your employer to revoke this certificate 10 days after a move or change of address.

Employers: Keep a copy of Form 42A807 for your files and mail a copy with your name and federal or Kentucky identification number to the Kentucky Revenue Cabinet, P.O. Box 181, Frankfort, KY 40602-0181 within 30 days of receipt.

### IV. EMPLOYER FILING REQUIREMENTS

Employers report and pay Kentucky withholding tax annually, quarterly, monthly or twice monthly. Employers who accumulate \$100,000 or more tax during any reporting period must remit

payment within one banking day. Regardless of the reporting and payment frequency, **returns issued to employers must be filed even though no Kentucky income tax was withheld during that period.** Delinquent returns interrupt normal processing and often result in assessments which easily could have been prevented. The filing methods are described below.

#### A. Annual Filing

Employers withholding less than \$400 Kentucky income tax a year will be required to file a return and remit the tax annually. The employer will be notified by KRC when the account is placed on an annual filing basis. The annual return (Form K-3) is filed with KRC by January 31, following the close of the calendar year. The tax due is to be paid in full at the time the return is filed. The return must be filed even though no tax was withheld during the period. **KRC's copy of the Wage and Tax Statements (Forms K-2) issued to employees must be submitted separately with Transmitter Report (Form 42A806) by the due date of January 31.** (See Section VI for additional information.)

Employers assigned to an annual frequency who wish to file quarterly may be changed if a request is made in writing. Employers requesting this change should submit the request to the Withholding Tax Section, Revenue Cabinet, P.O. Box 1274, Station 57, Frankfort, Kentucky 40602-1274.

#### B. Quarterly Filing

Employers withholding \$400-\$1,999 Kentucky income tax a year must file and pay on a quarterly basis.

##### 1. Form K-1

The quarterly return (Form K-1) must be submitted for the **first three quarters** of the calendar year. The return **must be filed** with the Revenue Cabinet, Frankfort, Kentucky 40619, on or before the last day of the month following the end of the quarter.

Payment of the tax withheld for the quarter must be submitted with the return. **The return must be filed even though no income tax was withheld for the period.**

##### 2. Form K-3

Employers on a quarterly filing basis must file a quarterly return and annual reconciliation (Form K-3) for the fourth quarter. In addition to showing the tax withheld for the fourth quarter, an annual reconciliation area is provided for adjusting the employer's account.

Form K-3 shows the amount of tax credited to the account for the **first three quarters**. This amount plus the amount shown withheld for the fourth quarter should agree with the total amount of Kentucky tax withheld as shown on the Wage and Tax Statements (Forms K-2).

**If the account is underpaid**, the amount of additional tax should be entered on Line 4, Form K-3 and paid with the fourth quarter return. **If the account is overpaid**, credit may

be taken on Line 4 against any tax due for the fourth quarter. All overpayments and underpayments will be verified by KRC.

**KRC's copy of Wage and Tax Statements (Forms K-2) issued to employees must be submitted separately with Transmitter Report (Form 42A806) by the due date of January 31.** *(See Section VI for additional information.)*

### QUARTERLY FILING

Period	Form	Due Date
January–March	K-1	April 30
April–June	K-1	July 31
July–September	K-1	October 31
October–December	K-3	January 31

### C. Monthly Filing

Employers withholding \$2,000-\$49,999 Kentucky income tax a year must file and pay on a monthly basis. Employers meeting the monthly filing requirements must notify KRC and be placed on a monthly filing basis. Employers required to file a return and remit tax withheld monthly shall continue monthly filing unless permission is granted by KRC to file quarterly. When an account has been placed on monthly filing and the employer fails to file monthly, applicable interest and penalties will be assessed as described in Section VIII.

#### 1. Form K-1

The monthly return (Form K-1) must be filed for the **first 11 months** of the year. The return must be filed with the Revenue Cabinet, Frankfort, Kentucky 40619, on or before the 15th day of the following month. Payment of tax withheld for the month must be submitted with the return. **The return must be filed even though no income tax was withheld for the period.**

#### 2. Form K-3

Employers on a monthly filing basis must file a Form K-3 for the last month of the calendar year.

In addition to showing the tax withheld for the last month of the year, an annual reconciliation area is provided for adjusting the employer’s account.

Form K-3 shows the amount of tax credited to the account for the **first nine months** of the year. This amount plus the amounts submitted for October and November and the amount due for December should reconcile with the total amount of Kentucky tax withheld as shown on the Wage and Tax Statements (Forms K-2).

**If the account is underpaid**, the amount of additional tax should be entered on Line 4, Form K-3 and paid with the fourth quarter return. **If the account is overpaid**, credit may be taken on Line 4 against any tax due for the fourth quarter. All overpayments and underpayments will be verified by KRC.

**KRC's copy of Wage and Tax Statements (Forms K-2) issued to employees must be submitted separately with Transmitter Report (Form 42A806) by the due date of January 31.** *(See Section VI for additional information.)*

### MONTHLY FILING

Period	Form	Due Date
January	K-1	February 15
February	K-1	March 15
March	K-1	April 15
April	K-1	May 15
May	K-1	June 15
June	K-1	July 15
July	K-1	August 15
August	K-1	September 15
September	K-1	October 15
October	K-1	November 15
November	K-1	December 15
December	K-3	January 31

### D. Twice-Monthly Filing

Employers withholding \$50,000 or more Kentucky income tax a year must file and pay on a twice-monthly basis. Employers meeting the twice-monthly filing requirements must notify KRC and be placed on a twice-monthly basis. Employers required to file a return and remit tax withheld twice monthly shall continue twice-monthly filing unless permission is granted by KRC to change filing frequency. When an account has been placed on twice-monthly filing and the employer fails to file twice monthly, applicable interest and penalties will be assessed as described in Section VIII.

#### 1. Form K-1

The twice-monthly return (Form K-1) must be filed for the first through the 15th of the month due on or before the 25th of the month; the 16th through the end of the month due on or before the 10th of the following month. Payment of tax withheld for the reporting period must be submitted with the return. **The return must be filed even though no income tax was withheld for the period.**

#### 2. Form K-3

Employers on a twice monthly filing basis must file a Form K-3 for the last reporting period of the calendar year. In addition to showing the tax withheld for the last reporting period of the year, an annual reconciliation area is provided for adjusting the employer’s account.

Form K-3 shows the amount of tax credited to the account for the first nine months of the year. This amount plus the amounts submitted for October and November and the amount due for December should reconcile with the total amount of Kentucky tax withheld as shown on the Wage and Tax Statements (Forms K-2).

**If the account is underpaid**, the amount of additional tax should be entered on Line 4, Form K-3 and paid with the return. **If the account is overpaid**, credit may be taken on Line 4 against any tax due for the last reporting period. All overpayments and underpayments will be verified by KRC.

**KRC's copy of Wage and Tax Statements (Forms K-2) issued to employees must be submitted separately with Transmitter Report (Form 42A806) by the due date of January 31.** (See Section VI for additional information.)

## TWICE-MONTHLY FILING

Reporting Period	Return and Payment Due Date
January 1-January 31*	February 10
February 1-February 15	February 25
February 16-February 28	March 10
March 1-March 15	March 25
March 16-March 31	April 10
April 1-April 15	April 25
April 16-April 30	May 10
May 1-May 15	May 25
May 16-May 31	June 10
June 1-June 15	June 25
June 16-June 30	July 10
July 1-July 15	July 25
July 16-July 31	August 10
August 1-August 15	August 25
August 16-August 31	September 10
September 1-September 15	September 25
September 16-September 30	October 10
October 1-October 15	October 25
October 16-October 31	November 10
November 1-November 15	November 25
November 16-November 30	December 10
December 1-December 15	December 26
December 16-December 31**	January 31

\*First reporting period of year will have a 15-day longer reporting period and be due February 10.

\*\*Payment and return will be on Form K-3, Annual Reconciliation, due January 31.

## E. One-Day Deposit

Employers who accumulate \$100,000 or more Kentucky income tax withheld during any reporting period must remit payment within one banking day. Employers who meet this requirement for the first time should contact the Withholding Tax Section at (502) 564-7287 for instructions.

## V. TERMINATION OF BUSINESS

If an employer discontinues business during the year, the following action must be taken (within 30 days from the date of the last payment of wages) to close the withholding account:

1. prepare a Form K-2 for each employee;

2. prepare and file a Form K-3 and submit the applicable wage and tax statements (designated to be sent to KRC) for each employee with Transmitter report (Form 42A806);
3. check "request for cancellation" box on back of Form K-1 or K-3. An effective date and phone number must be entered. **It is important that this step be taken. Failure to do this will generate computer notices which could result in assessments for delinquent returns.**

## VI. WAGE AND TAX STATEMENTS

Employers must furnish the designated copies of the Wage and Tax Statement (Form K-2) to their employees by January 31. **This is required by Regulation 103 KAR 18:050. KRC's copy of Wage and Tax Statements (Forms K-2) issued to employees must be submitted separately with Transmitter Report (Form 42A806) by the due date of January 31. Penalties will be assessed for failure to furnish these required forms.**

If an employee is discharged or terminates his or her employment during the year, the employer must provide the employee with designated copies of Form K-2 within 30 days of the last payment of wages. The designated copies to be sent to KRC must be included with all other employees' wage and tax statements and filed with Transmitter Report (Form 42A806) on or before the following January 31.

KRC provides a six-part packet of wage and tax statements which contains the federal Form W-2 and Kentucky Form K-2, for reporting income tax withheld to KRC and the Internal Revenue Service. Employers may order the official form or use an approved commercially printed form. Order forms may be obtained by contacting any Kentucky Taxpayer Service Center.

**It is very important that the Kentucky Withholding Account Number** be listed on the Wage and Tax Statements (Forms K-2). Many employers list only the Federal Identification Number, which causes processing problems. The forms must also be **legible**. Illegible forms are often a major problem in the reconciliation of the employer accounts.

Employers who submit wage and tax statements that are incomplete or are improperly completed are subject to a **penalty of \$10 for each incorrect or delinquent statement**. The statements must be completed as shown in the Appendix of this booklet.

Commercially printed forms must include:

1. a legible copy for the employee stating that it is to be attached to his or her Kentucky income tax return. **No commercial packet shall contain more than one copy designated to be filed with the employee's state income tax return;**
2. a copy for the employee's personal records;
3. a copy to be filed by the employer annually with KRC; and
4. an acceptable format with spaces designated as follows:
  - a. gross wages;
  - b. state wages if different from federal wages;
  - c. state income tax withheld;
  - d. federal income tax withheld;
  - e. employee's Social Security number;
  - f. state employer account number;
  - g. name of state.

## Computer Listing Requirements

KRC will accept a computer listing in lieu of the actual KRC copy of the Wage and Tax Statement (Form K-2) provided the following requirements are met.

1. The employee must be furnished a regular Form K-2 to be attached to the Kentucky return and a copy for the employee's record.
2. The computer listing must be on a paper of good quality, no less than 10 5/8 inches wide nor more than 14 7/8 inches wide. The length is to be the standard 11 inches between folds. The preferred size is 14 7/8 inches by 11 inches.
3. All listings must include good quality printing, good alignment and be legible.
4. Each page of the listing must include the following headings: (a) state name, i.e., Kentucky; (b) date and title of the listing, e.g., "2000 K-2 Listing"; (c) Kentucky Withholding Account Number; and (d) employer business name. The sequence of these items may be determined by the employer.
5. The following columns must be included on the listing and be properly headed: (a) employee name; (b) employee Social Security number; (c) gross earnings; (d) gross earnings if different from federal; (e) other compensation; (f) federal tax withheld; and (g) state tax withheld. Other columns beneficial to the company are permissible if space permits. All columns must be at least two spaces apart. The sequence of the columns may be determined by the employer.
6. Employees must be listed numerically by Social Security number or alphabetically by last name.
7. The listing should be bound by a stiff backing before submitting to KRC.
8. A label should be attached to the front binding showing the name, address and Kentucky Withholding Account Number of the employer.
9. Transmitter Report (Form 42A806) should be included with computer listing.

## Magnetic Tape Reporting

103 KAR 18:050, Section 5 requires any employer who issues more than 250 Form K-2's annually to utilize an acceptable form of magnetic media. Employers with less than 250 Form K-2's are **encouraged**, but not required, to utilize magnetic media filing.

The use of magnetic media eliminates the necessity of filing paper K-2s with KRC. Employers and third-party processors who use software to produce paper forms of the K-2 should convert to magnetic media reporting as an alternative to filing paper forms.

The reporting of K-2 information by magnetic media to KRC is required **annually**. This is due by January 31, of the following year. The Withholding Tax Returns (K-1, K-1E, K-3, K-3E) **cannot** be accepted on magnetic media. Only K-2 information can be accepted in a magnetic media format.

Authorization to file magnetic media is not required. However, a Transmitter Report (Form 42A806) should accompany all magnetic media submitted. A reproducible blank transmitter report is included in the Reproducible Forms Section of this booklet.

Beginning with the 1998 reporting year (due January 31, 1999), Kentucky accepts **3480 cartridges (18 track, 38,000 b.p.i., with or without IDRC compression), 3490 cartridges (36 track, 76,000 b.p.i. compression drive), and 3.5" diskettes only. PLEASE DO NOT SEND 9 TRACK REELS (800, 1600, 3600, AND 6250 b.p.i.) AS THEY ARE NO LONGER ACCEPTED.**

## File Transfer Protocol (FTP): Electronic Reporting of Wage and Tax Statements

FTP is a new method of reporting Annual Employee Wage and Tax Information. KRC has designed a software program (provided to the employer at no cost) to provide the FTP functionality the employer needs. FTP streamlines the processing of the wage and tax information and offers an easy, secure way to meet the filing requirements. For information regarding participation in the FTP method of electronically reporting wage and tax information, contact Bradley Carroll at (502) 564-6033, ext. 4800 or e-mail [brad.carroll@mail.state.ky.us](mailto:brad.carroll@mail.state.ky.us).

***KRC follows the federal specification format for filing K-2 data via magnetic media. This does not mean a duplicate copy of your federal magnetic media is acceptable. There are differences in the data record requirements and some differences in procedural requirements between the federal and state.***

*Beginning tax year 2001 Kentucky will follow the SSA's MMREF specifications for filing W-2 information on magnetic media.*

## Required Data Records for Kentucky

THERE IS ONE FORMAT FOR CARTRIDGE REPORTING AND ONE FORMAT FOR DISKETTE REPORTING. Following are the data records required by KRC for reporting K-2 data via magnetic media.

**3480 and 3490 Cartridges:** Code A—Transmitter Record

Code B—Basic Information

Code E—Employer Record

Code S—Supplemental Record

**3.5" Diskette:**

Code 1A and 2A—Transmitter Record

Code 1B and 2B—Basic Information

Records

Code 1E and 2E—Employer Records

Code 1S and 2S—Supplemental Records

Cartridges and Diskettes **will be returned unprocessed if they contain:**

**Internal Labels**— Removal of internal labels on Kentucky magnetic media is required.

**Improper Formatting**

**Incorrect Records Codes**

## ELECTRONIC FUND TRANSFER

Employers whose average monthly income tax withholding exceeds the amount referred to in KAR 18:150 will be required to submit tax payments via electronic fund transfer (EFT). KRC will notify employers when they reach this threshold.

KRC offers business entities the opportunity to voluntarily pay their withholding tax via EFT. **KRS 131.155—Electronic Fund Transfer** was amended by the 2000 General Assembly to require that all electronic fund transfer payers remit payment to the Revenue Cabinet by the debit method or other means as prescribed by the Cabinet. The Cabinet may also require reporting agents whose aggregate payment on behalf of multiple taxpayers is in excess of the threshold or anyone who reports and pays for more than 100 individual accounts to remit all payments via electronic fund transfer. The current threshold for mandatory electronic fund transfer established by Administrative Regulation 103 KAR 15:070 (this regulation has been recodified as 103 KAR 1:060) is \$25,000 for **sales and withholding taxes** only. Many business entities find this a convenient and efficient way to remit their tax payments.

To be eligible for EFT, the business must be registered with KRC for Sales and Use and/or Withholding tax filing purposes. The business must then register with KRC's EFT group. Applications for EFT may be obtained by contacting the EFT Group at (502) 564-6020, or by visiting one of KRC's district offices. Once the completed application is received and processed the business will be notified that they may begin remitting payments via EFT and will receive specific instructions for the payment method selected.

## VII. SUMMARY OF EMPLOYER REQUIREMENTS

1. KRC uses a combined application for registration of withholding, corporation, coal and sales and use taxes. Employers required to withhold Kentucky income tax must complete Sections I, II and VI of this form. A withholding account number is required when an employer has one or more employees as defined in Section 3401 of the Internal Revenue Code in effect December 31, 1999.
2. All employees subject to withholding must complete an Employee's Withholding Exemption Certificate, Form K-4, Form K-4E or Form 42A809. These forms are used by the employer to determine the amount of tax to be withheld and should be on file immediately after an employee begins to work.
3. The employer must withhold tax according to the tables or computer formula in this booklet.
4. The employer must send payment of all income tax withheld for the applicable period to the Revenue Cabinet, Frankfort, Kentucky 40619. This payment must be accompanied by Form K-1, Employer's Return of Income Tax Withheld, which will be furnished by KRC.
5. On or before January 31 of each year, or at the termination of employment, the employer must give each employee a wage and tax statement in duplicate using Form K-2 (Copies "No. 2" and "C") or a previously approved commercially printed wage and tax statement showing:

- a. gross wages;
- b. Kentucky gross wages if different from federal gross wages;
- c. Kentucky tax withheld and federal tax withheld;
- d. employee's Social Security number;
- e. Kentucky employer account number; and
- f. name of state (commercially printed forms).

6. The employer must file Form K-3, Employer's Return of Income Tax Withheld, on or before January 31 of each year. Form K-3 is a combination return reporting income tax withheld for the period ending December 31, and reconciling withholding for the year. **KRC's copy of Wage and Tax Statements (Forms K-2) issued to employees must be submitted separately with Transmitter Report (Form 42A806) by the due date of January 31.**
7. Income exempt from Kentucky withholding is generally the same as under federal law. The chief classes exempt are domestic workers, fees paid to public officials and ministers.
8. Employers required to withhold Kentucky income tax are generally the same as under federal law. **It is necessary to file a Form K-2 for each employee even though there may be no Kentucky income tax withheld.**
9. All required returns will be mailed to the employer at the end of each reporting period. **These computer forms are preprinted and cannot be furnished in blank form.** If a return is not received, KRC should be notified giving the correct name and address of the employer, Kentucky Withholding Account Number and the period for which the duplicate return is requested.

## VIII. INTEREST, PENALTIES, BOND REQUIREMENT AND CORPORATE OFFICER LIABILITY

- A. **Interest (KRS 141.985)**—If the tax, whether assessed by KRC or the taxpayer, or any installment or portion of the tax is not paid on or before the due date prescribed for its payment, there shall be collected, as a part of the tax, interest upon the unpaid amount computed from the due date until paid.
- B. **Civil Penalties (KRS 131.180)**—Any employer who fails to withhold and remit taxes as required by KRS Chapter 141 may be subject to the following penalties.
  1. *Late filing of return*—2 percent of the total tax due for each 30 days or a fraction thereof the return or report is late, not to exceed 20 percent (minimum \$10).
  2. *Late payment or failure to withhold tax*—2 percent of the tax not timely paid or withheld for each 30 days or fraction thereof the payment is late, not to exceed 20 percent (minimum \$10).
  3. *Failure to timely obtain identification number, permit, license or other document of authority*—10 percent of any cost or fee required for issuance (minimum \$50).  
Any employer required to furnish a wage and tax statement who fails to furnish a statement, may for such failure be subject to civil penalty of \$25.
- C. **Criminal Penalty (KRS 141.990)**—Any employer who willfully fails to make a return, or willfully makes a false return, or who

willfully fails to pay the tax owing or collected, with the intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class D felony.

- D. **Criminal Penalty (KRS 514.040)**—A person is guilty of theft by deception when he issues a check or similar sight order in payment of all or any part of any tax payable to the commonwealth knowing that it will not be honored by the drawee. Theft by deception is a Class A misdemeanor unless the amount of the check or sight order is \$300 or more, in which case it is a Class D felony.
- E. **Bond Requirement (KRS 141.310)**—Any employer may be required to post a bond with KRC. Action to restrain or enjoin the operation of an employer's business may be taken until the bond is posted and/or the tax is paid. The amount of the bond shall not exceed \$50,000.
- F. **Corporate Officer Liability (KRS 141.340)**—Certain corporate officers shall be held liable for any tax required to be withheld from wages paid to employees of the corporation.

## IX. COMPUTER FORMULA (OPTIONAL WITHHOLDING METHOD)

Employers may compute Kentucky income tax withholding by the computer formula shown below. **No other formula or withholding method may be used unless specific written approval is granted by KRC.** Further information may be secured by writing the Withholding Tax Section, Revenue Cabinet, P.O. Box 1274, Frankfort, Kentucky 40602-1274.

### Formula:

Gross income for pay period, **times** number of pay periods annually, equals annual gross income, **minus** standard deduction, equals taxable income. Compute tax on taxable income from Kentucky tax rate schedule to determine gross annual tax. Gross annual tax **minus** (\$20 times number of tax credits claimed) equals annual tax divided by number of pay periods annually equals Kentucky withholding tax for pay period.

### Kentucky Tax Rate Schedule

2% of the first \$3,000 of net income;  
3% of the next \$1,000 of net income;  
4% of the next \$1,000 of net income;  
5% of the next \$3,000 of net income;  
6% of the net income in excess of \$8,000.

### 2001 Example:

Payroll Frequency	Monthly
Gross Monthly Wages	\$2,000
One Tax Credit	\$ 20
$\$2,000 \times 12 = \$24,000$	
$\$24,000 - \$1,750 = \$22,250$	
$\$22,250 \times \text{Tax Rates} = \$1,135$	
$\$1,135 - \$20 = \$1,115$	
$\$1,115 \div 12 = \$92.92$	

**NOTE:** The KRC annually adjusts the standard deduction in accordance with KRS 141.081(2)(a). Employers that use the formula to compute the amount of withholding may use the standard deduction for the current year.

## X. TAXABLE/EXEMPT CHART

Kentucky withholding tax law is based on the federal withholding tax law in effect December 31, 1999. KRC generally follows the administrative regulations and rulings of the Internal Revenue Service in those areas where no specific Kentucky law exists.

The Kentucky Legislature has provided for the prospective adoption of amendments to the December 31, 1999, Internal Revenue Code which would extend provisions that would otherwise terminate, providing any subsequent federal legislation is limited only to the extension of the statute.

The chart below has been prepared as a quick reference guide to the withholding tax treatment of many types of payments or payees.

Situation	Kentucky Withholding Treatment
Agricultural Workers—Wages	Required*
Aliens	Required
Bonuses	Required
Cafeteria Plans	Not Required
Clergy	Not Required
Company Cars	Required
Contractors	Not Required
Dependent Care Assistance Programs	Not Required
Directors and Officers	Required
Dismissal or Severance Pay	Required
Domestic Workers	Not Required
Election Campaign Workers	Not Required
Family Employment	Required
Federal Thrift Savings Fund	Not Required*
Flexible Benefit Plans	Not Required
Fringe Benefits	Not Required*
Golden Parachute Payments	Required
Group-Term Life	Not Required*
Health Care Plans	Not Required
IRA	Not Required
Loans	Not Required
Meals and Lodging	Not Required*
Moving Expenses	Not Required
Nonprofit Organizations	Required
Retirement and Pension Plans (401K Plan)	Not Required*
Scholarships and Grants	Not Required
SEP Plan	Not Required*
Sick Pay	Required*
Third-Party Sick Pay	Not Required
Tips	Required (over \$20)
Travel Expenses	Not Required*
Vacation Pay	Required

\*Refer to Internal Revenue Code in effect December 31, 1999, for exceptions.

## XI. COMMONLY ASKED QUESTIONS AND ANSWERS

### 1. Who is considered an employee?

An employee is someone who receives wages for services performed for his or her employer. The term wages includes all remuneration (other than fees paid to a public official) for services performed.

Therefore, wages earned for services performed in Kentucky are subject to Kentucky withholding. Corporate officers are also considered employees.

**2. How do I obtain a Withholding Tax Account Number?**

A Kentucky Tax Registration Application, Revenue Form 10A100, must be filed. Once received, the application will be reviewed and an account number will be assigned indicating the filing frequency. Applications may be obtained by contacting the nearest Kentucky Taxpayer Service Center or the following address:

Support Services Branch  
Revenue Cabinet  
Station 35  
Frankfort, Kentucky 40620  
(502) 564-3658

**3. Is an out-of-state employer required to withhold?**

Regulation 103 KAR 18:010(2) provides that wages paid to nonresidents are subject to withholding to the extent that they earned wages while working in Kentucky unless the nonresident employee is a resident of a reciprocal state. An out-of-state employer may voluntarily withhold Kentucky tax on a Kentucky resident who is working outside of Kentucky.

**4. Does an employer have to withhold tax on a spouse or relative?**

Yes. Tax must be withheld on a spouse employed by a spouse, son or daughter employed by parent, a parent employed by a son, daughter, or any other employee-relative.

**5. What is a K-2?**

A K-2 is the state copy of the Wage and Tax Statement (Form W-2). Copy 1 of Form K-2 must be submitted to KRC with Transmitter Report (Form 42A806). Copy 2 is to be issued to the employee to enable him or her to file an individual income tax return. Copy 2 should be issued to employees before January 31 of each year.

**6. What happens if an employer does not submit copies of K-2s to his or her employees or KRC?**

Penalties will be assessed per KRS 131.180 and Regulation 103 KAR 18:050.

**7. Is Form 1099 required to be filed with Kentucky?**

Form 1099 is not required to be submitted unless Kentucky tax is withheld or the liquidation or dissolution of a corporation takes place.

**8. Is tax required to be withheld on agricultural labor?**

Kentucky income tax law is based on the Internal Revenue Code in effect December 31, 1999. Section 3121(a) of the Internal Revenue Code includes agricultural wages as being taxable unless remuneration is paid in any medium other than cash, the cash amount received by an employee is less than \$150 and the employer's labor expense is less than \$2,500. Therefore, any agricultural wages taxable for federal purposes would also be considered taxable for Kentucky.

**9. Is Kentucky tax required to be withheld on pensions?**

No. Kentucky tax may be withheld voluntarily, but is not required.

**10. What should I do if I do not receive a return?**

If a return is not received 10 days before the due date, contact KRC immediately so a new return can be issued. Each return is preprinted and contains coded data for processing purposes.

**11. How do I amend information on a previously filed return?**

An amended return is available by contacting a taxpayer service center from fax-on-demand, and from our web site. Refer to these sources on the inside front cover. In many cases a phone call to KRC may eliminate the need to file an amended return.

**XII. FORMS AVAILABLE ON FAX-ON-DEMAND**

(502) 564-4459

Catalog Number	Withholding Tax Forms
851	Addendum to Withholding KY Income Tax Book
853	Form K-4E (42A804-E) Special Withholding Exemption Certificate
854	(42A809) Certificate of Nonresidence
855	Form K-4A (42A804-A) Withholding Exemptions for Excess Itemized Deductions
856	(42A807) Ft Campbell Exemption Certificate
857	(42A806) Transmitter Report for Filing KY Wage Statements
858	Amended Form K-1 (42A801D) Employer's Return of Income Tax Withheld
859	Amended Form K-3 (42A803D) Employer's Return of Income Tax Withheld
860	Withholding Tax Book—Instructions for Employers and Withholding Tax Tables
861	Form K-4 (42A804) Employee's Withholding Exemption Certificate

**XIII. WITHHOLDING TABLES**

The tables on the following pages are provided to show Kentucky income tax to be withheld on the basis of daily or miscellaneous, weekly, bi-weekly, semi-monthly, and monthly payroll periods. Each table shows withholding amounts for persons claiming 0 to 10 or more exemptions.

**NOTE: The following tables are effective for wages paid after December 31, 1999.**





# KENTUCKY WITHHOLDING TAX TABLE

## DAILY PAYROLL PERIOD

# 2001

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT AT LEAST	BUT LESS THAN	0 0	1 1	2 2	3 3	4 4	5 5	6 6	7 7	8 8	9 9	10 or 10 More
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
0.00	4.75											
4.75	6.00	0.02										
6.00	8.00	0.06	0.01									
8.00	10.00	0.10	0.05									
10.00	12.00	0.14	0.09	0.03								
12.00	14.00	0.19	0.14	0.08	0.03							
14.00	16.00	0.26	0.21	0.15	0.10	0.04						
16.00	18.00	0.34	0.29	0.23	0.18	0.12	0.07	0.01				
18.00	20.00	0.43	0.38	0.32	0.27	0.21	0.16	0.10	0.05			
20.00	22.00	0.53	0.48	0.42	0.37	0.31	0.26	0.20	0.15	0.09	0.04	
22.00	24.00	0.63	0.58	0.52	0.47	0.41	0.36	0.30	0.25	0.19	0.14	0.08
24.00	26.00	0.73	0.68	0.62	0.57	0.51	0.46	0.40	0.35	0.29	0.24	0.18
26.00	28.00	0.84	0.79	0.73	0.68	0.62	0.57	0.51	0.46	0.40	0.35	0.29
28.00	30.00	0.96	0.91	0.85	0.80	0.74	0.69	0.63	0.58	0.52	0.47	0.41
30.00	32.00	1.08	1.03	0.97	0.92	0.86	0.81	0.75	0.70	0.64	0.59	0.53
32.00	34.00	1.20	1.15	1.09	1.04	0.98	0.93	0.87	0.82	0.76	0.71	0.65
34.00	36.00	1.32	1.27	1.21	1.16	1.10	1.05	0.99	0.94	0.88	0.83	0.77
36.00	38.00	1.44	1.39	1.33	1.28	1.22	1.17	1.11	1.06	1.00	0.95	0.89
38.00	40.00	1.56	1.51	1.45	1.40	1.34	1.29	1.23	1.18	1.12	1.07	1.01
40.00	42.00	1.68	1.63	1.57	1.52	1.46	1.41	1.35	1.30	1.24	1.19	1.13
42.00	44.00	1.80	1.75	1.69	1.64	1.58	1.53	1.47	1.42	1.36	1.31	1.25
44.00	46.00	1.92	1.87	1.81	1.76	1.70	1.65	1.59	1.54	1.48	1.43	1.37
46.00	48.00	2.04	1.99	1.93	1.88	1.82	1.77	1.71	1.66	1.60	1.55	1.49
48.00	50.00	2.16	2.11	2.05	2.00	1.94	1.89	1.83	1.78	1.72	1.67	1.61
50.00	52.00	2.28	2.23	2.17	2.12	2.06	2.01	1.95	1.90	1.84	1.79	1.73
52.00	54.00	2.40	2.35	2.29	2.24	2.18	2.13	2.07	2.02	1.96	1.91	1.85
54.00	56.00	2.52	2.47	2.41	2.36	2.30	2.25	2.19	2.14	2.08	2.03	1.97
56.00	58.00	2.64	2.59	2.53	2.48	2.42	2.37	2.31	2.26	2.20	2.15	2.09
58.00	60.00	2.76	2.71	2.65	2.60	2.54	2.49	2.43	2.38	2.32	2.27	2.21
60.00	62.00	2.88	2.83	2.77	2.72	2.66	2.61	2.55	2.50	2.44	2.39	2.33
62.00	64.00	3.00	2.95	2.89	2.84	2.78	2.73	2.67	2.62	2.56	2.51	2.45
64.00	66.00	3.12	3.07	3.01	2.96	2.90	2.85	2.79	2.74	2.68	2.63	2.57
66.00	68.00	3.24	3.19	3.13	3.08	3.02	2.97	2.91	2.86	2.80	2.75	2.69
68.00	70.00	3.36	3.31	3.25	3.20	3.14	3.09	3.03	2.98	2.92	2.87	2.81
70.00	72.00	3.48	3.43	3.37	3.32	3.26	3.21	3.15	3.10	3.04	2.99	2.93



# KENTUCKY WITHHOLDING TAX TABLE

## DAILY PAYROLL PERIOD

# 2001

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or More
		0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
72.00	74.00	3.60	3.55	3.49	3.44	3.38	3.33	3.27	3.22	3.16	3.11	3.05
74.00	76.00	3.72	3.67	3.61	3.56	3.50	3.45	3.39	3.34	3.28	3.23	3.17
76.00	78.00	3.84	3.79	3.73	3.68	3.62	3.57	3.51	3.46	3.40	3.35	3.29
78.00	80.00	3.96	3.91	3.85	3.80	3.74	3.69	3.63	3.58	3.52	3.47	3.41
80.00	82.00	4.08	4.03	3.97	3.92	3.86	3.81	3.75	3.70	3.64	3.59	3.53
82.00	84.00	4.20	4.15	4.09	4.04	3.98	3.93	3.87	3.82	3.76	3.71	3.65
84.00	86.00	4.32	4.27	4.21	4.16	4.10	4.05	3.99	3.94	3.88	3.83	3.77
86.00	88.00	4.44	4.39	4.33	4.28	4.22	4.17	4.11	4.06	4.00	3.95	3.89
88.00	90.00	4.56	4.51	4.45	4.40	4.34	4.29	4.23	4.18	4.12	4.07	4.01
90.00	92.00	4.68	4.63	4.57	4.52	4.46	4.41	4.35	4.30	4.24	4.19	4.13
92.00	94.00	4.80	4.75	4.69	4.64	4.58	4.53	4.47	4.42	4.36	4.31	4.25
94.00	96.00	4.92	4.87	4.81	4.76	4.70	4.65	4.59	4.54	4.48	4.43	4.37
96.00	98.00	5.04	4.99	4.93	4.88	4.82	4.77	4.71	4.66	4.60	4.55	4.49
98.00	100.00	5.16	5.11	5.05	5.00	4.94	4.89	4.83	4.78	4.72	4.67	4.61
100.00	102.00	5.28	5.23	5.17	5.12	5.06	5.01	4.95	4.90	4.84	4.79	4.73
102.00	104.00	5.40	5.35	5.29	5.24	5.18	5.13	5.07	5.02	4.96	4.91	4.85
104.00	106.00	5.52	5.47	5.41	5.36	5.30	5.25	5.19	5.14	5.08	5.03	4.97
106.00	108.00	5.64	5.59	5.53	5.48	5.42	5.37	5.31	5.26	5.20	5.15	5.09
108.00	110.00	5.76	5.71	5.65	5.60	5.54	5.49	5.43	5.38	5.32	5.27	5.21
110.00	112.00	5.88	5.83	5.77	5.72	5.66	5.61	5.55	5.50	5.44	5.39	5.33
112.00	114.00	6.00	5.95	5.89	5.84	5.78	5.73	5.67	5.62	5.56	5.51	5.45
114.00	116.00	6.12	6.07	6.01	5.96	5.90	5.85	5.79	5.74	5.68	5.63	5.57
116.00	118.00	6.24	6.19	6.13	6.08	6.02	5.97	5.91	5.86	5.80	5.75	5.69
118.00	120.00	6.36	6.31	6.25	6.20	6.14	6.09	6.03	5.98	5.92	5.87	5.81
120.00	122.00	6.48	6.43	6.37	6.32	6.26	6.21	6.15	6.10	6.04	5.99	5.93
122.00	124.00	6.60	6.55	6.49	6.44	6.38	6.33	6.27	6.22	6.16	6.11	6.05
124.00	126.00	6.72	6.67	6.61	6.56	6.50	6.45	6.39	6.34	6.28	6.23	6.17
126.00	128.00	6.84	6.79	6.73	6.68	6.62	6.57	6.51	6.46	6.40	6.35	6.29
128.00	130.00	6.96	6.91	6.85	6.80	6.74	6.69	6.63	6.58	6.52	6.47	6.41
130.00	132.00	7.08	7.03	6.97	6.92	6.86	6.81	6.75	6.70	6.64	6.59	6.53
132.00	134.00	7.20	7.15	7.09	7.04	6.98	6.93	6.87	6.82	6.76	6.71	6.65
134.00	136.00	7.32	7.27	7.21	7.16	7.10	7.05	6.99	6.94	6.88	6.83	6.77
136.00	138.00	7.44	7.39	7.33	7.28	7.22	7.17	7.11	7.06	7.00	6.95	6.89
138.00	140.00	7.56	7.51	7.45	7.40	7.34	7.29	7.23	7.18	7.12	7.07	7.01
140.00	142.00	7.68	7.63	7.57	7.52	7.46	7.41	7.35	7.30	7.24	7.19	7.13
142.00 & Over		6% of All Over \$142.00 Plus										
		7.68	7.63	7.57	7.52	7.46	7.41	7.35	7.30	7.24	7.19	7.13



# KENTUCKY WITHHOLDING TAX TABLE

## WEEKLY PAYROLL PERIOD

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT AT LEAST	BUT LESS THAN	0 0	1 1	2 2	3 3	4 4	5 5	6 6	7 7	8 8	9 9	10 or 10 More
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
0	31											
31	40	0.15										
40	50	0.35										
50	60	0.55	0.17									
60	70	0.75	0.37									
70	80	0.95	0.57	0.18								
80	90	1.15	0.77	0.38								
90	100	1.44	1.06	0.67	0.29							
100	110	1.75	1.37	0.98	0.60	0.21						
110	120	2.15	1.77	1.38	1.00	0.61	0.23					
120	130	2.56	2.18	1.79	1.41	1.02	0.64	0.25				
130	140	3.06	2.68	2.29	1.91	1.52	1.14	0.75	0.37			
140	150	3.56	3.18	2.79	2.41	2.02	1.64	1.25	0.87	0.48	0.10	
150	160	4.06	3.68	3.29	2.91	2.52	2.14	1.75	1.37	0.98	0.60	0.21
160	170	4.56	4.18	3.79	3.41	3.02	2.64	2.25	1.87	1.48	1.10	0.71
170	180	5.06	4.68	4.29	3.91	3.52	3.14	2.75	2.37	1.98	1.60	1.21
180	190	5.59	5.21	4.82	4.44	4.05	3.67	3.28	2.90	2.51	2.13	1.74
190	200	6.19	5.81	5.42	5.04	4.65	4.27	3.88	3.50	3.11	2.73	2.34
200	210	6.79	6.41	6.02	5.64	5.25	4.87	4.48	4.10	3.71	3.33	2.94
210	220	7.39	7.01	6.62	6.24	5.85	5.47	5.08	4.70	4.31	3.93	3.54
220	230	7.99	7.61	7.22	6.84	6.45	6.07	5.68	5.30	4.91	4.53	4.14
230	240	8.59	8.21	7.82	7.44	7.05	6.67	6.28	5.90	5.51	5.13	4.74
240	250	9.19	8.81	8.42	8.04	7.65	7.27	6.88	6.50	6.11	5.73	5.34
250	260	9.79	9.41	9.02	8.64	8.25	7.87	7.48	7.10	6.71	6.33	5.94
260	270	10.39	10.01	9.62	9.24	8.85	8.47	8.08	7.70	7.31	6.93	6.54
270	280	10.99	10.61	10.22	9.84	9.45	9.07	8.68	8.30	7.91	7.53	7.14
280	290	11.59	11.21	10.82	10.44	10.05	9.67	9.28	8.90	8.51	8.13	7.74
290	300	12.19	11.81	11.42	11.04	10.65	10.27	9.88	9.50	9.11	8.73	8.34
300	310	12.79	12.41	12.02	11.64	11.25	10.87	10.48	10.10	9.71	9.33	8.94
310	320	13.39	13.01	12.62	12.24	11.85	11.47	11.08	10.70	10.31	9.93	9.54
320	330	13.99	13.61	13.22	12.84	12.45	12.07	11.68	11.30	10.91	10.53	10.14
330	340	14.59	14.21	13.82	13.44	13.05	12.67	12.28	11.90	11.51	11.13	10.74
340	350	15.19	14.81	14.42	14.04	13.65	13.27	12.88	12.50	12.11	11.73	11.34
350	360	15.79	15.41	15.02	14.64	14.25	13.87	13.48	13.10	12.71	12.33	11.94
360	370	16.39	16.01	15.62	15.24	14.85	14.47	14.08	13.70	13.31	12.93	12.54



# KENTUCKY WITHHOLDING TAX TABLE

## WEEKLY PAYROLL PERIOD

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT AT LEAST	BUT LESS THAN	0 0	1 1	2 2	3 3	4 4	5 5	6 6	7 7	8 8	9 9	10 or 10 More
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
370	380	16.99	16.61	16.22	15.84	15.45	15.07	14.68	14.30	13.91	13.53	13.14
380	390	17.59	17.21	16.82	16.44	16.05	15.67	15.28	14.90	14.51	14.13	13.74
390	400	18.19	17.81	17.42	17.04	16.65	16.27	15.88	15.50	15.11	14.73	14.34
400	410	18.79	18.41	18.02	17.64	17.25	16.87	16.48	16.10	15.71	15.33	14.94
410	420	19.39	19.01	18.62	18.24	17.85	17.47	17.08	16.70	16.31	15.93	15.54
420	430	19.99	19.61	19.22	18.84	18.45	18.07	17.68	17.30	16.91	16.53	16.14
430	440	20.59	20.21	19.82	19.44	19.05	18.67	18.28	17.90	17.51	17.13	16.74
440	450	21.19	20.81	20.42	20.04	19.65	19.27	18.88	18.50	18.11	17.73	17.34
450	460	21.79	21.41	21.02	20.64	20.25	19.87	19.48	19.10	18.71	18.33	17.94
460	470	22.39	22.01	21.62	21.24	20.85	20.47	20.08	19.70	19.31	18.93	18.54
470	480	22.99	22.61	22.22	21.84	21.45	21.07	20.68	20.30	19.91	19.53	19.14
480	490	23.59	23.21	22.82	22.44	22.05	21.67	21.28	20.90	20.51	20.13	19.74
490	500	24.19	23.81	23.42	23.04	22.65	22.27	21.88	21.50	21.11	20.73	20.34
500	510	24.79	24.41	24.02	23.64	23.25	22.87	22.48	22.10	21.71	21.33	20.94
510	520	25.39	25.01	24.62	24.24	23.85	23.47	23.08	22.70	22.31	21.93	21.54
520	530	25.99	25.61	25.22	24.84	24.45	24.07	23.68	23.30	22.91	22.53	22.14
530	540	26.59	26.21	25.82	25.44	25.05	24.67	24.28	23.90	23.51	23.13	22.74
540	550	27.19	26.81	26.42	26.04	25.65	25.27	24.88	24.50	24.11	23.73	23.34
550	560	27.79	27.41	27.02	26.64	26.25	25.87	25.48	25.10	24.71	24.33	23.94
560	570	28.39	28.01	27.62	27.24	26.85	26.47	26.08	25.70	25.31	24.93	24.54
570	580	28.99	28.61	28.22	27.84	27.45	27.07	26.68	26.30	25.91	25.53	25.14
580	590	29.59	29.21	28.82	28.44	28.05	27.67	27.28	26.90	26.51	26.13	25.74
590	600	30.19	29.81	29.42	29.04	28.65	28.27	27.88	27.50	27.11	26.73	26.34
600	610	30.79	30.41	30.02	29.64	29.25	28.87	28.48	28.10	27.71	27.33	26.94
610	620	31.39	31.01	30.62	30.24	29.85	29.47	29.08	28.70	28.31	27.93	27.54
620	630	31.99	31.61	31.22	30.84	30.45	30.07	29.68	29.30	28.91	28.53	28.14
630	640	32.59	32.21	31.82	31.44	31.05	30.67	30.28	29.90	29.51	29.13	28.74
640	650	33.19	32.81	32.42	32.04	31.65	31.27	30.88	30.50	30.11	29.73	29.34
650	660	33.79	33.41	33.02	32.64	32.25	31.87	31.48	31.10	30.71	30.33	29.94
660	670	34.39	34.01	33.62	33.24	32.85	32.47	32.08	31.70	31.31	30.93	30.54
670	680	34.99	34.61	34.22	33.84	33.45	33.07	32.68	32.30	31.91	31.53	31.14
680	690	35.59	35.21	34.82	34.44	34.05	33.67	33.28	32.90	32.51	32.13	31.74
690	700	36.19	35.81	35.42	35.04	34.65	34.27	33.88	33.50	33.11	32.73	32.34
700	710	36.79	36.41	36.02	35.64	35.25	34.87	34.48	34.10	33.71	33.33	32.94
710	720	37.39	37.01	36.62	36.24	35.85	35.47	35.08	34.70	34.31	33.93	33.54
720 & Over		6% of All Over \$720 Plus										
		37.39	37.01	36.62	36.24	35.85	35.47	35.08	34.70	34.31	33.93	33.54



# KENTUCKY WITHHOLDING TAX TABLE

## BI-WEEKLY PAYROLL PERIOD

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or More
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
0	65											
65	80	0.29										
80	100	0.69										
100	120	1.09	0.32									
120	140	1.49	0.72									
140	160	1.89	1.12	0.35								
160	180	2.29	1.52	0.75								
180	200	2.88	2.11	1.34	0.57							
200	220	3.49	2.72	1.95	1.18	0.41						
220	240	4.29	3.52	2.75	1.98	1.21	0.44					
240	260	5.11	4.34	3.57	2.80	2.03	1.26	0.49				
260	280	6.11	5.34	4.57	3.80	3.03	2.26	1.49	0.73			
280	300	7.11	6.34	5.57	4.80	4.03	3.26	2.49	1.73	0.96	0.19	
300	320	8.11	7.34	6.57	5.80	5.03	4.26	3.49	2.73	1.96	1.19	0.42
320	340	9.11	8.34	7.57	6.80	6.03	5.26	4.49	3.73	2.96	2.19	1.42
340	360	10.11	9.34	8.57	7.80	7.03	6.26	5.49	4.73	3.96	3.19	2.42
360	380	11.18	10.41	9.64	8.87	8.10	7.33	6.56	5.80	5.03	4.26	3.49
380	400	12.38	11.61	10.84	10.07	9.30	8.53	7.76	7.00	6.23	5.46	4.69
400	420	13.58	12.81	12.04	11.27	10.50	9.73	8.96	8.20	7.43	6.66	5.89
420	440	14.78	14.01	13.24	12.47	11.70	10.93	10.16	9.40	8.63	7.86	7.09
440	460	15.98	15.21	14.44	13.67	12.90	12.13	11.36	10.60	9.83	9.06	8.29
460	480	17.18	16.41	15.64	14.87	14.10	13.33	12.56	11.80	11.03	10.26	9.49
480	500	18.38	17.61	16.84	16.07	15.30	14.53	13.76	13.00	12.23	11.46	10.69
500	520	19.58	18.81	18.04	17.27	16.50	15.73	14.96	14.20	13.43	12.66	11.89
520	540	20.78	20.01	19.24	18.47	17.70	16.93	16.16	15.40	14.63	13.86	13.09
540	560	21.98	21.21	20.44	19.67	18.90	18.13	17.36	16.60	15.83	15.06	14.29
560	580	23.18	22.41	21.64	20.87	20.10	19.33	18.56	17.80	17.03	16.26	15.49
580	600	24.38	23.61	22.84	22.07	21.30	20.53	19.76	19.00	18.23	17.46	16.69
600	620	25.58	24.81	24.04	23.27	22.50	21.73	20.96	20.20	19.43	18.66	17.89
620	640	26.78	26.01	25.24	24.47	23.70	22.93	22.16	21.40	20.63	19.86	19.09
640	660	27.98	27.21	26.44	25.67	24.90	24.13	23.36	22.60	21.83	21.06	20.29
660	680	29.18	28.41	27.64	26.87	26.10	25.33	24.56	23.80	23.03	22.26	21.49
680	700	30.38	29.61	28.84	28.07	27.30	26.53	25.76	25.00	24.23	23.46	22.69
700	720	31.58	30.81	30.04	29.27	28.50	27.73	26.96	26.20	25.43	24.66	23.89
720	740	32.78	32.01	31.24	30.47	29.70	28.93	28.16	27.40	26.63	25.86	25.09



# KENTUCKY WITHHOLDING TAX TABLE

## BI-WEEKLY PAYROLL PERIOD

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or More
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE										
740	760	33.98	33.21	32.44	31.67	30.90	30.13	29.36	28.60	27.83	27.06	26.29
760	780	35.18	34.41	33.64	32.87	32.10	31.33	30.56	29.80	29.03	28.26	27.49
780	800	36.38	35.61	34.84	34.07	33.30	32.53	31.76	31.00	30.23	29.46	28.69
800	820	37.58	36.81	36.04	35.27	34.50	33.73	32.96	32.20	31.43	30.66	29.89
820	840	38.78	38.01	37.24	36.47	35.70	34.93	34.16	33.40	32.63	31.86	31.09
840	860	39.98	39.21	38.44	37.67	36.90	36.13	35.36	34.60	33.83	33.06	32.29
860	880	41.18	40.41	39.64	38.87	38.10	37.33	36.56	35.80	35.03	34.26	33.49
880	900	42.38	41.61	40.84	40.07	39.30	38.53	37.76	37.00	36.23	35.46	34.69
900	920	43.58	42.81	42.04	41.27	40.50	39.73	38.96	38.20	37.43	36.66	35.89
920	940	44.78	44.01	43.24	42.47	41.70	40.93	40.16	39.40	38.63	37.86	37.09
940	960	45.98	45.21	44.44	43.67	42.90	42.13	41.36	40.60	39.83	39.06	38.29
960	980	47.18	46.41	45.64	44.87	44.10	43.33	42.56	41.80	41.03	40.26	39.49
980	1000	48.38	47.61	46.84	46.07	45.30	44.53	43.76	43.00	42.23	41.46	40.69
1000	1020	49.58	48.81	48.04	47.27	46.50	45.73	44.96	44.20	43.43	42.66	41.89
1020	1040	50.78	50.01	49.24	48.47	47.70	46.93	46.16	45.40	44.63	43.86	43.09
1040	1060	51.98	51.21	50.44	49.67	48.90	48.13	47.36	46.60	45.83	45.06	44.29
1060	1080	53.18	52.41	51.64	50.87	50.10	49.33	48.56	47.80	47.03	46.26	45.49
1080	1100	54.38	53.61	52.84	52.07	51.30	50.53	49.76	49.00	48.23	47.46	46.69
1100	1120	55.58	54.81	54.04	53.27	52.50	51.73	50.96	50.20	49.43	48.66	47.89
1120	1140	56.78	56.01	55.24	54.47	53.70	52.93	52.16	51.40	50.63	49.86	49.09
1140	1160	57.98	57.21	56.44	55.67	54.90	54.13	53.36	52.60	51.83	51.06	50.29
1160	1180	59.18	58.41	57.64	56.87	56.10	55.33	54.56	53.80	53.03	52.26	51.49
1180	1200	60.38	59.61	58.84	58.07	57.30	56.53	55.76	55.00	54.23	53.46	52.69
1200	1220	61.58	60.81	60.04	59.27	58.50	57.73	56.96	56.20	55.43	54.66	53.89
1220	1240	62.78	62.01	61.24	60.47	59.70	58.93	58.16	57.40	56.63	55.86	55.09
1240	1260	63.98	63.21	62.44	61.67	60.90	60.13	59.36	58.60	57.83	57.06	56.29
1260	1280	65.18	64.41	63.64	62.87	62.10	61.33	60.56	59.80	59.03	58.26	57.49
1280	1300	66.38	65.61	64.84	64.07	63.30	62.53	61.76	61.00	60.23	59.46	58.69
1300	1320	67.58	66.81	66.04	65.27	64.50	63.73	62.96	62.20	61.43	60.66	59.89
1320	1340	68.78	68.01	67.24	66.47	65.70	64.93	64.16	63.40	62.63	61.86	61.09
1340	1360	69.98	69.21	68.44	67.67	66.90	66.13	65.36	64.60	63.83	63.06	62.29
1360	1380	71.18	70.41	69.64	68.87	68.10	67.33	66.56	65.80	65.03	64.26	63.49
1380	1400	72.38	71.61	70.84	70.07	69.30	68.53	67.76	67.00	66.23	65.46	64.69
1400	1420	73.58	72.81	72.04	71.27	70.50	69.73	68.96	68.20	67.43	66.66	65.89
1420	1440	74.78	74.01	73.24	72.47	71.70	70.93	70.16	69.40	68.63	67.86	67.09
1440 & Over		6% of All Over \$1440 Plus										
		74.78	74.01	73.24	72.47	71.70	70.93	70.16	69.40	68.63	67.86	67.09



# KENTUCKY WITHHOLDING TAX TABLE

## SEMI-MONTHLY PAYROLL PERIOD

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or More
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
0	70											
70	80	0.18										
80	100	0.58										
100	120	0.98	0.15									
120	140	1.38	0.55									
140	160	1.78	0.95	0.11								
160	180	2.18	1.35	0.51								
180	200	2.62	1.79	0.95	0.12							
200	220	3.22	2.39	1.55	0.72							
220	240	3.85	3.02	2.18	1.35	0.52						
240	260	4.65	3.82	2.98	2.15	1.32	0.48					
260	280	5.46	4.63	3.79	2.96	2.13	1.29	0.46				
280	300	6.46	5.63	4.79	3.96	3.13	2.29	1.46	0.63			
300	320	7.46	6.63	5.79	4.96	4.13	3.29	2.46	1.63	0.79		
320	340	8.46	7.63	6.79	5.96	5.13	4.29	3.46	2.63	1.79	0.96	0.13
340	360	9.46	8.63	7.79	6.96	6.13	5.29	4.46	3.63	2.79	1.96	1.13
360	380	10.46	9.63	8.79	7.96	7.13	6.29	5.46	4.63	3.79	2.96	2.13
380	400	11.46	10.63	9.79	8.96	8.13	7.29	6.46	5.63	4.79	3.96	3.13
400	420	12.62	11.79	10.95	10.12	9.29	8.45	7.62	6.79	5.95	5.12	4.29
420	440	13.82	12.99	12.15	11.32	10.49	9.65	8.82	7.99	7.15	6.32	5.49
440	460	15.02	14.19	13.35	12.52	11.69	10.85	10.02	9.19	8.35	7.52	6.69
460	480	16.22	15.39	14.55	13.72	12.89	12.05	11.22	10.39	9.55	8.72	7.89
480	500	17.42	16.59	15.75	14.92	14.09	13.25	12.42	11.59	10.75	9.92	9.09
500	520	18.62	17.79	16.95	16.12	15.29	14.45	13.62	12.79	11.95	11.12	10.29
520	540	19.82	18.99	18.15	17.32	16.49	15.65	14.82	13.99	13.15	12.32	11.49
540	560	21.02	20.19	19.35	18.52	17.69	16.85	16.02	15.19	14.35	13.52	12.69
560	580	22.22	21.39	20.55	19.72	18.89	18.05	17.22	16.39	15.55	14.72	13.89
580	600	23.42	22.59	21.75	20.92	20.09	19.25	18.42	17.59	16.75	15.92	15.09
600	620	24.62	23.79	22.95	22.12	21.29	20.45	19.62	18.79	17.95	17.12	16.29
620	640	25.82	24.99	24.15	23.32	22.49	21.65	20.82	19.99	19.15	18.32	17.49
640	660	27.02	26.19	25.35	24.52	23.69	22.85	22.02	21.19	20.35	19.52	18.69
660	680	28.22	27.39	26.55	25.72	24.89	24.05	23.22	22.39	21.55	20.72	19.89
680	700	29.42	28.59	27.75	26.92	26.09	25.25	24.42	23.59	22.75	21.92	21.09
700	720	30.62	29.79	28.95	28.12	27.29	26.45	25.62	24.79	23.95	23.12	22.29
720	740	31.82	30.99	30.15	29.32	28.49	27.65	26.82	25.99	25.15	24.32	23.49



# KENTUCKY WITHHOLDING TAX TABLE

## SEMI-MONTHLY PAYROLL PERIOD

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or More
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
740	760	33.02	32.19	31.35	30.52	29.69	28.85	28.02	27.19	26.35	25.52	24.69
760	780	34.22	33.39	32.55	31.72	30.89	30.05	29.22	28.39	27.55	26.72	25.89
780	800	35.42	34.59	33.75	32.92	32.09	31.25	30.42	29.59	28.75	27.92	27.09
800	820	36.62	35.79	34.95	34.12	33.29	32.45	31.62	30.79	29.95	29.12	28.29
820	840	37.82	36.99	36.15	35.32	34.49	33.65	32.82	31.99	31.15	30.32	29.49
840	860	39.02	38.19	37.35	36.52	35.69	34.85	34.02	33.19	32.35	31.52	30.69
860	880	40.22	39.39	38.55	37.72	36.89	36.05	35.22	34.39	33.55	32.72	31.89
880	900	41.42	40.59	39.75	38.92	38.09	37.25	36.42	35.59	34.75	33.92	33.09
900	920	42.62	41.79	40.95	40.12	39.29	38.45	37.62	36.79	35.95	35.12	34.29
920	940	43.82	42.99	42.15	41.32	40.49	39.65	38.82	37.99	37.15	36.32	35.49
940	960	45.02	44.19	43.35	42.52	41.69	40.85	40.02	39.19	38.35	37.52	36.69
960	980	46.22	45.39	44.55	43.72	42.89	42.05	41.22	40.39	39.55	38.72	37.89
980	1000	47.42	46.59	45.75	44.92	44.09	43.25	42.42	41.59	40.75	39.92	39.09
1000	1020	48.62	47.79	46.95	46.12	45.29	44.45	43.62	42.79	41.95	41.12	40.29
1020	1040	49.82	48.99	48.15	47.32	46.49	45.65	44.82	43.99	43.15	42.32	41.49
1040	1060	51.02	50.19	49.35	48.52	47.69	46.85	46.02	45.19	44.35	43.52	42.69
1060	1080	52.22	51.39	50.55	49.72	48.89	48.05	47.22	46.39	45.55	44.72	43.89
1080	1100	53.42	52.59	51.75	50.92	50.09	49.25	48.42	47.59	46.75	45.92	45.09
1100	1120	54.62	53.79	52.95	52.12	51.29	50.45	49.62	48.79	47.95	47.12	46.29
1120	1140	55.82	54.99	54.15	53.32	52.49	51.65	50.82	49.99	49.15	48.32	47.49
1140	1160	57.02	56.19	55.35	54.52	53.69	52.85	52.02	51.19	50.35	49.52	48.69
1160	1180	58.22	57.39	56.55	55.72	54.89	54.05	53.22	52.39	51.55	50.72	49.89
1180	1200	59.42	58.59	57.75	56.92	56.09	55.25	54.42	53.59	52.75	51.92	51.09
1200	1220	60.62	59.79	58.95	58.12	57.29	56.45	55.62	54.79	53.95	53.12	52.29
1220	1240	61.82	60.99	60.15	59.32	58.49	57.65	56.82	55.99	55.15	54.32	53.49
1240	1260	63.02	62.19	61.35	60.52	59.69	58.85	58.02	57.19	56.35	55.52	54.69
1260	1280	64.22	63.39	62.55	61.72	60.89	60.05	59.22	58.39	57.55	56.72	55.89
1280	1300	65.42	64.59	63.75	62.92	62.09	61.25	60.42	59.59	58.75	57.92	57.09
1300	1320	66.62	65.79	64.95	64.12	63.29	62.45	61.62	60.79	59.95	59.12	58.29
1320	1340	67.82	66.99	66.15	65.32	64.49	63.65	62.82	61.99	61.15	60.32	59.49
1340	1360	69.02	68.19	67.35	66.52	65.69	64.85	64.02	63.19	62.35	61.52	60.69
1360	1380	70.22	69.39	68.55	67.72	66.89	66.05	65.22	64.39	63.55	62.72	61.89
1380	1400	71.42	70.59	69.75	68.92	68.09	67.25	66.42	65.59	64.75	63.92	63.09
1400	1420	72.62	71.79	70.95	70.12	69.29	68.45	67.62	66.79	65.95	65.12	64.29
1420	1440	73.82	72.99	72.15	71.32	70.49	69.65	68.82	67.99	67.15	66.32	65.49
1440 & Over		6% of All Over \$1440 Plus										
		73.82	72.99	72.15	71.32	70.49	69.65	68.82	67.99	67.15	66.32	65.49





# KENTUCKY WITHHOLDING TAX TABLE

## MONTHLY PAYROLL PERIOD

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or More
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
0	140											
140	160	0.37										
160	200	1.17										
200	240	1.97	0.30									
240	280	2.77	1.10									
280	320	3.57	1.90	0.24								
320	360	4.37	2.70	1.04								
360	400	5.25	3.58	1.92	0.25							
400	440	6.45	4.78	3.12	1.45							
440	480	7.70	6.03	4.37	2.70	1.03						
480	520	9.30	7.63	5.97	4.30	2.63	0.97					
520	560	10.92	9.25	7.59	5.92	4.25	2.59	0.92				
560	600	12.92	11.25	9.59	7.92	6.25	4.59	2.92	1.25			
600	640	14.92	13.25	11.59	9.92	8.25	6.59	4.92	3.25	1.59		
640	680	16.92	15.25	13.59	11.92	10.25	8.59	6.92	5.25	3.59	1.92	0.25
680	720	18.92	17.25	15.59	13.92	12.25	10.59	8.92	7.25	5.59	3.92	2.25
720	760	20.92	19.25	17.59	15.92	14.25	12.59	10.92	9.25	7.59	5.92	4.25
760	800	22.92	21.25	19.59	17.92	16.25	14.59	12.92	11.25	9.59	7.92	6.25
800	840	25.23	23.56	21.90	20.23	18.56	16.90	15.23	13.56	11.90	10.23	8.56
840	880	27.63	25.96	24.30	22.63	20.96	19.30	17.63	15.96	14.30	12.63	10.96
880	920	30.03	28.36	26.70	25.03	23.36	21.70	20.03	18.36	16.70	15.03	13.36
920	960	32.43	30.76	29.10	27.43	25.76	24.10	22.43	20.76	19.10	17.43	15.76
960	1000	34.83	33.16	31.50	29.83	28.16	26.50	24.83	23.16	21.50	19.83	18.16
1000	1040	37.23	35.56	33.90	32.23	30.56	28.90	27.23	25.56	23.90	22.23	20.56
1040	1080	39.63	37.96	36.30	34.63	32.96	31.30	29.63	27.96	26.30	24.63	22.96
1080	1120	42.03	40.36	38.70	37.03	35.36	33.70	32.03	30.36	28.70	27.03	25.36
1120	1160	44.43	42.76	41.10	39.43	37.76	36.10	34.43	32.76	31.10	29.43	27.76
1160	1200	46.83	45.16	43.50	41.83	40.16	38.50	36.83	35.16	33.50	31.83	30.16
1200	1240	49.23	47.56	45.90	44.23	42.56	40.90	39.23	37.56	35.90	34.23	32.56
1240	1280	51.63	49.96	48.30	46.63	44.96	43.30	41.63	39.96	38.30	36.63	34.96
1280	1330	54.63	52.96	51.30	49.63	47.96	46.30	44.63	42.96	41.30	39.63	37.96
1330	1380	57.63	55.96	54.30	52.63	50.96	49.30	47.63	45.96	44.30	42.63	40.96
1380	1430	60.63	58.96	57.30	55.63	53.96	52.30	50.63	48.96	47.30	45.63	43.96
1430	1480	63.63	61.96	60.30	58.63	56.96	55.30	53.63	51.96	50.30	48.63	46.96
1480	1530	66.63	64.96	63.30	61.63	59.96	58.30	56.63	54.96	53.30	51.63	49.96



# KENTUCKY WITHHOLDING TAX TABLE

## MONTHLY PAYROLL PERIOD

IF THE WAGES  
ARE-

AND THE NUMBER OF EXEMPTIONS CLAIMED IS-

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or More
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
1530	1580	69.63	67.96	66.30	64.63	62.96	61.30	59.63	57.96	56.30	54.63	52.96
1580	1630	72.63	70.96	69.30	67.63	65.96	64.30	62.63	60.96	59.30	57.63	55.96
1630	1680	75.63	73.96	72.30	70.63	68.96	67.30	65.63	63.96	62.30	60.63	58.96
1680	1730	78.63	76.96	75.30	73.63	71.96	70.30	68.63	66.96	65.30	63.63	61.96
1730	1780	81.63	79.96	78.30	76.63	74.96	73.30	71.63	69.96	68.30	66.63	64.96
1780	1830	84.63	82.96	81.30	79.63	77.96	76.30	74.63	72.96	71.30	69.63	67.96
1830	1880	87.63	85.96	84.30	82.63	80.96	79.30	77.63	75.96	74.30	72.63	70.96
1880	1930	90.63	88.96	87.30	85.63	83.96	82.30	80.63	78.96	77.30	75.63	73.96
1930	1980	93.63	91.96	90.30	88.63	86.96	85.30	83.63	81.96	80.30	78.63	76.96
1980	2030	96.63	94.96	93.30	91.63	89.96	88.30	86.63	84.96	83.30	81.63	79.96
2030	2080	99.63	97.96	96.30	94.63	92.96	91.30	89.63	87.96	86.30	84.63	82.96
2080	2130	102.63	100.96	99.30	97.63	95.96	94.30	92.63	90.96	89.30	87.63	85.96
2130	2180	105.63	103.96	102.30	100.63	98.96	97.30	95.63	93.96	92.30	90.63	88.96
2180	2230	108.63	106.96	105.30	103.63	101.96	100.30	98.63	96.96	95.30	93.63	91.96
2230	2280	111.63	109.96	108.30	106.63	104.96	103.30	101.63	99.96	98.30	96.63	94.96
2280	2330	114.63	112.96	111.30	109.63	107.96	106.30	104.63	102.96	101.30	99.63	97.96
2330	2380	117.63	115.96	114.30	112.63	110.96	109.30	107.63	105.96	104.30	102.63	100.96
2380	2430	120.63	118.96	117.30	115.63	113.96	112.30	110.63	108.96	107.30	105.63	103.96
2430	2480	123.63	121.96	120.30	118.63	116.96	115.30	113.63	111.96	110.30	108.63	106.96
2480	2530	126.63	124.96	123.30	121.63	119.96	118.30	116.63	114.96	113.30	111.63	109.96
2530	2580	129.63	127.96	126.30	124.63	122.96	121.30	119.63	117.96	116.30	114.63	112.96
2580	2630	132.63	130.96	129.30	127.63	125.96	124.30	122.63	120.96	119.30	117.63	115.96
2630	2680	135.63	133.96	132.30	130.63	128.96	127.30	125.63	123.96	122.30	120.63	118.96
2680	2730	138.63	136.96	135.30	133.63	131.96	130.30	128.63	126.96	125.30	123.63	121.96
2730	2780	141.63	139.96	138.30	136.63	134.96	133.30	131.63	129.96	128.30	126.63	124.96
2780	2830	144.63	142.96	141.30	139.63	137.96	136.30	134.63	132.96	131.30	129.63	127.96
2830	2880	147.63	145.96	144.30	142.63	140.96	139.30	137.63	135.96	134.30	132.63	130.96
2880	2930	150.63	148.96	147.30	145.63	143.96	142.30	140.63	138.96	137.30	135.63	133.96
2930	2980	153.63	151.96	150.30	148.63	146.96	145.30	143.63	141.96	140.30	138.63	136.96
2980	3030	156.63	154.96	153.30	151.63	149.96	148.30	146.63	144.96	143.30	141.63	139.96
3030	3080	159.63	157.96	156.30	154.63	152.96	151.30	149.63	147.96	146.30	144.63	142.96
3080	3130	162.63	160.96	159.30	157.63	155.96	154.30	152.63	150.96	149.30	147.63	145.96
3130	3180	165.63	163.96	162.30	160.63	158.96	157.30	155.63	153.96	152.30	150.63	148.96
3180	3230	168.63	166.96	165.30	163.63	161.96	160.30	158.63	156.96	155.30	153.63	151.96
3230	3280	171.63	169.96	168.30	166.63	164.96	163.30	161.63	159.96	158.30	156.63	154.96
3280 & Over		6% of All Over \$3280 Plus										
		171.63	169.96	168.30	166.63	164.96	163.30	161.63	159.96	158.30	156.63	154.96