



A GUIDE TO KANSAS WITHHOLDING TAX

Welcome to the Kansas employment community! As an employer or payor there are several records and forms you must maintain for your business and your employees or payees. This general guide is designed to help you understand your responsibilities for Kansas income tax withholding and to make computing and paying this tax on behalf of your employees or payees less burdensome for you.

This booklet explains the requirements for Kansas withholding, how to report and pay this tax using examples and completed returns, the information returns required, and other employer requirements. It also incorporates changes to Kansas withholding law that became effective July 1, 2000. The tables you will need to compute the amount of Kansas tax to withhold for each employee or payee begin on page 30, and apply to all wages paid on or after January 1, 1999.

It is not possible to address all aspects of the law or answer all questions within the scope of this guide. If you have questions about Kansas withholding tax or need guidance in completing the forms, please contact us.

TOPEKA ASSISTANCE CENTER

Docking State Office Building
915 SW Harrison St., 1st Floor
Topeka, KS 66625-0001

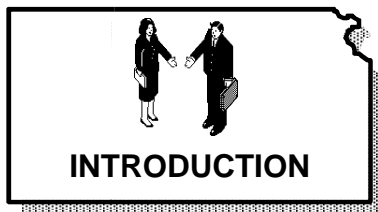
Phone: (785) 368-8222
Outside Topeka toll-free: 1-877-526-7738
Hearing Impaired TTY: (785) 296-6461
Fax: (785) 291-3614
Hours: 7:00 a.m. to 5:45 p.m.

To obtain forms, publications and other information, please visit our web site:

www.ink.org/public/kdor

TABLE OF CONTENTS

	Page		Page
INTRODUCTION	3	REPORTING KANSAS WITHHOLDING TAX	12
What is Withholding Tax?		Record Keeping	
Who Must Withhold Kansas Income Tax?		Filing Frequencies & Due Dates	
Who are Employees/Payees?		Electronic Funds Transfer (EFT)	
		Your Withholding Coupon Book	
WHAT PAYMENTS ARE SUBJECT TO KANSAS WITHHOLDING	4	WITHHOLDING TAX DEPOSIT REPORT (FORM KW-5)	14
Wages		How to Complete Form KW-5	
Supplemental Wages		Tips for Filing KW-5 Deposit Reports	
Fringe Benefits		Your Remittance	
Cafeteria, 401K, & Profit-Sharing Plans		Correcting a KW-5 Deposit Report	
Payments Other Than Wages			
Deferred Compensation Plans		YEAR-END REPORTS	17
Lottery & Gambling Winnings		Annual Withholding Tax Return (Form KW-3 or KW-3E)	
Interest & Dividends		Wage & Tax Statements (Forms W-2)	
REGISTRATION FOR KANSAS WITHHOLDING	5	Annual Information Returns (Forms 1099 & 1096)	
Who Must Register		ADDITIONAL INFORMATION	19
How & When to Register		When Returns are Late	
Your Kansas Tax Account Number		Employer/Payor and Corporate Officer Liability	
Your Registration Certificate		About Our Billing Process	
HOW TO WITHHOLD KANSAS TAX	6	Reporting Business Changes	
Withholding Certificates (Forms W-4)		Changing Your Filing Frequency	
Additional Withholding		Closing Your Withholding Account	
Exclusion from Kansas Withholding		When in Doubt ...	
Computing Kansas Withholding		OTHER EMPLOYER REQUIREMENTS	22
Sample Computation – Percentage Formula		Federal Requirements	
Sample Computation – Wage Bracket Tables		Kansas Requirements	
SPECIAL WITHHOLDING SITUATIONS	10	Special Employer Issues	
Resident Employees		Business Resource Directory	
Nonresident Employees		TABLES AND FORMS	25
Entertainers and Athletes		EF-101	25
Nonresident Aliens		CR-108.....	27
Employees of Interstate Carriers		Table of KW-5 Due Dates	29
Supplemental Wages		Tables for Percentage Method.....	30
Gambling Winnings		Wage Bracket Tables.....	32
Other Miscellaneous Payments			



WHAT IS WITHHOLDING TAX?

Kansas has a state income tax on personal income. Kansas withholding tax is the money required to be withheld from wages and other taxable payments to help pre-pay the state income tax of the recipient.

An employer or payor pays no part of this tax, but is responsible for deducting it from the wages or taxable payments made. The employer or payor holds it in trust for the state, and then sends it to the Kansas Department of Revenue on a regular basis on forms provided by the department.

WHO MUST WITHHOLD KANSAS INCOME TAX?

General Rule: Every Kansas employer or payor who is required to withhold federal income tax according to the Internal Revenue Code must also withhold Kansas income tax.

Employers

Kansas law defines an **employer** as any person, firm, partnership, limited liability company, corporation, association, trust, fiduciary or any other organization:

- who qualifies as an employer for federal income tax withholding purposes;
- maintains an office, transacts business, or derives any income from sources within the state of Kansas (whether or not the paying agency is in Kansas);
- for whom an individual performs or performed any services of whatever nature as the employee of such employer; and
- who has control of the payment of wages for such services or is the officer, agent or employee of the person having control of the payment of wages.

Payors

Effective July 1, 2000, Kansas income tax withholding is also required on "payments other than wages" that are made by "payors" to "payees." A **payor** is any person or organization, other than an employer, who makes payments that are subject to federal withholding tax. Examples of "payors" include trustees of pension funds and gambling establishments.


Even though the employer or payor itself may not be subject to Kansas income tax (such as governmental agencies or nonprofit religious, educational, or charitable institutions), the employer or payor is still required to withhold income tax from payments made to its employees or payees.

SPECIAL NOTE: The requirements for income tax withholding generally apply to both employers and payors. Throughout the remainder of this guide, we may use the term "employer" to denote either an employer or a payor.

WHO ARE EMPLOYEES/PAYEES?

For Kansas withholding purposes an **employee** is either:

- a **resident** of Kansas performing services either inside or outside of Kansas,
- or
- a **nonresident** of Kansas performing services within the state of Kansas.

 **Important:** Employers in other states are therefore required to withhold Kansas income tax when the employee is a Kansas resident OR when the wages paid are for services performed in Kansas.

Although an individual may be permitted considerable discretion and freedom of action, he is considered to be an employee as long as the employer has the legal right to control what will be done, how it will be done, and the result of the services performed. If you have questions about whether an individual is your employee or is an independent contractor, contact the Internal Revenue Service, as Kansas follows the IRS's determination.

A **payee** is a Kansas resident who receives taxable nonpayroll payments from a payor. Examples of nonpayroll payments include gambling winnings or distributions from pensions, annuities and IRAs. A list of nonpayroll payments that are subject to Kansas income tax withholding is on page 4, "Payments Other Than Wages."

If you are a **sole proprietor** or a **partner** in a partnership, you are not considered to be an employee of your business, and therefore will not withhold income tax on your compensation. Instead you will make quarterly estimated income tax payments to pre-pay your federal and state income tax liability on business profits and compensation.

To make estimated tax payments as an individual, use Form K-40ES, Kansas Individual Estimated Income Tax Voucher. For corporations, the Kansas estimated tax form is a K-120ES. For financial institutions filing a Privilege Tax return, the estimated form is K-130ES. A packet that includes the four vouchers, instructions, and a worksheet to help you calculate the amount of payment due is available from our office, forms request line (785) 296-4937, or web site.



CAUTION: Individuals and corporations who have not pre-paid enough of their federal or state income tax liability may be subject to a penalty for underpayment of estimated tax.



General Rule: If the payment is subject to federal income tax withholding and federal taxes are withheld, Kansas withholding is also required.

WAGES

Wages are all payments, whether in cash or other form, paid by an employer to an employee for services performed. Wages are subject to Kansas withholding when the:

- recipient is a resident of Kansas OR the services were performed in Kansas,
and
- payment is subject to federal income tax withholding.

Exception: Wages paid to an individual who performs services as an extra in connection with any phase of a motion picture or television production or television commercial for less than 14 days during any calendar year are not subject to Kansas withholding tax. An “extra” is an individual who pantomimes in the background, adds atmosphere to the set and performs such actions without speaking.

SUPPLEMENTAL WAGES

Supplemental wages are compensation paid to an employee in addition to the employee’s regular wage. They include, but are not limited to, bonuses, commissions, overtime pay, accumulated sick leave, severance pay, and back pay.

Kansas withholding is required on all supplemental wage payments. However, how you will calculate the Kansas withholding on supplemental wages depends on how the payments are made. The computation is explained on page 11, “Supplemental Wages.”

FRINGE BENEFITS

In general, any fringe benefit that is included in an employee’s gross income and subject to federal withholding tax is also subject to Kansas withholding tax. Fringe benefits include cars and flights on aircraft you provide, free or discounted commercial flights, vacations, discounts on goods or services, memberships in country clubs or other social clubs, and tickets to entertainment or sporting events.

CAFETERIA, 401K, & PROFIT SHARING PLANS

Kansas law requires withholding on wages. If your cafeteria, 401K, profit sharing, or other employee plan is considered to be wages by the federal government and federal income tax withholding is required, Kansas withholding is also required.

PAYMENTS OTHER THAN WAGES

Effective July 1, 2000 every employer or payor who withholds federal income tax from payments other than wages made to persons whose primary residence is in Kansas must also withhold Kansas tax. Kansas withholding tax is required on these types of payments listed in the law.

- a) Any supplemental unemployment compensating, annuity or sick pay
- b) Payments made pursuant to a voluntary withholding agreement
- c) Gambling winnings
- d) Taxable payments of Indian casino profits
- e) Payments of any vehicle fringe benefit
- f) Periodic payments of pensions, annuities and other deferred income
- g) Nonperiodic distributions of pensions, annuities and other deferred income
- h) Eligible rollover distributions of pensions, annuities and other deferred income.

DEFERRED COMPENSATION PLANS

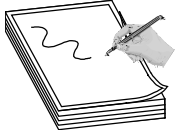
Kansas withholding on deferred compensation plans follows federal withholding rules. Contributions to a deferred compensation plan are generally not subject to withholding. However, if a taxable distribution from a deferred compensation plan is subject to federal withholding, or if a payee requests federal withholding on the payment, Kansas withholding would also apply.

LOTTERY & GAMBLING WINNINGS

Kansas income tax must be withheld from prizes paid by a Kansas-based lottery, casino or pari-mutuel wagering establishment when federal withholding is required. How to withhold Kansas tax on gambling winnings is explained on page 11, “Gambling Winnings.”

INTEREST & DIVIDENDS

Federal law requires back-up withholding on interest and dividend income in some situations. Kansas law, however, **does not** have a similar provision. Therefore there is no Kansas withholding on interest and dividend income.



REGISTRATION FOR KANSAS WITHHOLDING

WHO MUST REGISTER

If you are an employer or payor as defined on page 3, you must register with the Kansas Department of Revenue to withhold Kansas income tax from wages or other payments subject to Kansas withholding tax.

If you are an employer in another state, you must register to withhold Kansas income tax when you have employees (residents or nonresidents) working in Kansas for any period of time. Non-Kansas employers should find the information and examples in "Special Withholding Situations" on pages 10 and 11 helpful in computing Kansas withholding on wages earned by their employees in Kansas.

HOW & WHEN TO REGISTER

It is not necessary to obtain a Kansas Withholding Tax Account Number until you hire employees, have employees working in Kansas, or are required to withhold on payments that are subject to Kansas withholding tax. To register, obtain Publication KS-1216, "Kansas Business Tax Application," and complete Form CR-16. This booklet and form are available from our office, forms request line (785) 296-4937, or web site.

Mail or fax your completed application at least 4 weeks prior to making the first payment of wages or payments subject to Kansas withholding tax. This will ensure that you receive your Kansas Tax Account Number, Withholding Registration Certificate, and deposit coupon book (if applicable) before your first tax payment is due.

Note: If you owe Kansas withholding tax, penalties, or interest at the time of application, a new Withholding Registration Certificate will not be issued until that balance is paid.

Reporting Agents

If you are a reporting agent for one or more employers, you must report the Kansas income tax withholding for these employers under the Kansas Tax Account Number(s) of the individual employers, NOT under your Kansas Tax Account Number.

Common Paymasters

If your corporation is acting as a common paymaster (as defined by the Internal Revenue Service) for employees who are working for and being paid by two corporations at the same time, you will register and report your Kansas income tax withholding as a common paymaster using the Kansas Tax Account Number with the same EIN as is used to report the federal withholding as a common paymaster.

YOUR KANSAS TAX ACCOUNT NUMBER

Every employer/payor registered with the Kansas Department of Revenue is assigned a Kansas Tax Account Number after the application is processed. This is a fifteen-character number based around your federal Employer Identification Number (EIN). The parts of a Tax Account Number are:

036	481234578	F01
(Tax Type)	(EIN)	(Tax Account)

The tax type prefix for withholding tax is 036. If you are registered with the department for sales or use tax, the prefix will change to denote the different tax type.

Your Kansas Tax Account Number is unique to your business, and is printed on all reports, forms, and correspondence sent to you by the department. Use it to identify all payments and correspondence sent to the department.

If there is a change in the ownership of the business, a new Kansas Tax Account Number may be required. For information on the types of changes that require a new registration, see "Change of Business Ownership" on page 21.

YOUR REGISTRATION CERTIFICATE

After your tax account number has been assigned, a Withholding Tax Registration Certificate will be mailed to you. When you receive your certificate, check it for accuracy, and use the instructions on page 21 to report any changes or corrections. Keep your registration certificate with your permanent business records.

Your registration certificate has four information areas as illustrated in the sample certificate on the next page.

1 EMPLOYER/PAYOR NAME AND ADDRESS: Name and business name under which your account is registered and current mailing address for deposit reports and tax returns. DBA means "Doing Business As."

2 TAX ACCOUNT NUMBER: Number assigned by the Kansas Department of Revenue to record your withholding account information.

3 INCEPTION DATE: This is the starting date of your business, the date wages were first paid, or the date you began making payments subject to withholding as indicated on your Business Tax Application.


4 FILING FREQUENCY: Indicates how often you will file and pay Kansas withholding tax: Quad-monthly, Semi-monthly, Monthly, Quarterly, or Annually. Your frequency is assigned based on the size of your payroll. See also page 12, "Filing Frequencies and Due Dates."

KANSAS DEPARTMENT OF REVENUE
Division of Taxation

WITHHOLDING TAX REGISTRATION CERTIFICATE

1

DAVID A SAMPLEPERSON
 DBA NAME
 2128 CRANE RD
 WICHITA KS 67216-0100



2 Tax Account Number: 036123456789F01

3 Inception Date: 3/1/01

4 Filing Frequency: MONTHLY

SAMPLE

This Registration Certificate is valid until canceled and is not transferable.

Discontinuation of Business Section. This section is not pictured here, but is the lower portion of your certificate. Complete the information in this section to cancel your registration when you cease paying wages or have a change of ownership that requires a new EIN. See also "Change of Business Ownership," on page 21 and "Closing Your Withholding Account," on page 22.



Before you can calculate the amount of Kansas tax to withhold from a wage or payment subject to Kansas withholding tax, you must first have a completed federal Form W-4 on file for each employee or payee. The marital status and withholding allowances shown on the W-4 are used for both federal and Kansas withholding purposes.

Kansas does not have a form equivalent to the federal W-4 form.

There are several types of W-4s available from the IRS for specific withholding situations. They are:

- W-4** Employees Withholding Allowance Certificate
- W-4P** Withholding Certificate for Pension or Annuity Payments
- W-4S** Request for Federal Income Tax Withholding From Sick Pay
- W-4V** Voluntary Withholding Request

To obtain W-4 forms, use the order blank in the back of the federal employer guide, Publication 15, download them from the IRS web site at www.irs.gov, or order them from the IRS by phone 1-800-TAX-FORM (1-800-829-3676) or from your fax machine at 1-703-368-9694.

The W-4 should be completed as soon as an employee is hired or nonpayroll payments begin for a payee, and should be reviewed every year. A new W-4 should also be filed whenever there is a change in either the marital status or number of exemptions of the employee or payee. If an employee does not complete a W-4, withhold for Kansas in the same manner as prescribed by the IRS in this situation (currently at the single rate with zero exemptions).

Individuals who have a balance of more than \$200 on their Kansas Individual Income Tax Return after all withholding and credits may be subject to an underpayment penalty. A taxpayer can avoid this underpayment penalty by making estimated tax payments (discussed on page 3), reducing the number of withholding allowances claimed on the W-4, or by requesting additional Kansas withholding.

ADDITIONAL WITHHOLDING

The withholding amounts calculated using the tables in this booklet represent the minimum amount of Kansas income tax withholding on each payment. Because of their particular tax situation, individuals may request additional amounts over and above the regular Kansas withholding amount in order to have sufficient credits to avoid a balance due on their income tax return or a penalty for underpayment of estimated tax.

The employer/payor and the employee/payee may enter into a written agreement on the additional withholding, which must be a whole dollar amount. An additional withholding amount for Kansas may be agreed upon without any additional federal withholding. Although an extra amount can be withheld, the number of exemptions claimed must be the same for both state and federal withholding purposes.

Kansas does not have a specific form for an individual to request additional Kansas withholding by an employer or payor. You should develop your own form for this payroll situation following these guidelines. Your agreement for additional withholding should be:

- ♦ in writing,
- ♦ dated, and signed by both the employee/payee and the employer/payor, AND
- ♦ include the individual's name, Social Security number and specified amount of additional withholding requested.

Keep requests for additional withholding in the individual's file with the W-4 and, like the W-4, suggest that the employee/payee review it every year.

EXCLUSION FROM KANSAS WITHHOLDING

When an employee claims exemption from federal withholding, the employee is also exempt from Kansas withholding. However, if the IRS requires withholding for an individual who has previously claimed exemption from withholding, Kansas withholding tax is also required.



Important: An exemption or exclusion from Kansas withholding does not mean the employee is exempt from filing a Kansas individual income tax return and paying any income tax due.

COMPUTING KANSAS WITHHOLDING

There are two methods you may use to determine the amount of Kansas income tax to be withheld from a wage or other payment subject to Kansas income tax withholding — the **percentage formula** and the **wage bracket tables**.

Using the wage bracket tables is considered to be the easier of the two methods. This method is explained and illustrated with an example on page 9. However, if you have highly paid employees/payees or are using a computerized payroll system, you (or your software) will

use the percentage formula, illustrated on page 8. Both methods are acceptable and produce almost identical results. Choose the method that best suits your payroll situation.

Many employers use a computer software program to compute both federal and state payroll taxes. These programs make calculating the various payroll deductions less cumbersome and time consuming. However, when you begin using a computer software program to do the payroll for your business, be sure to check the Kansas withholding results against the tables in this booklet to make sure you are using the correct figures and that your program is working properly.

PERCENTAGE FORMULA

The percentage formula is a mathematical formula based on the Kansas personal income tax rates. This method uses the tables that are on pages 30 and 31. There is a different table for each payroll frequency and separate schedules within each table for single persons and married persons.

The percentage rate tables are based on the **net** wage or payment amount. To compute the net amount of the payment, you must first calculate the employee's/payee's **withholding allowance amount** and deduct it from the gross wage or payment for the period before using the percentage rate tables.

Withholding Allowance Amount

An individual's withholding allowance amount is the Kansas individual income tax personal exemption amount of \$2,250 divided by the number of payroll periods in the calendar year. Thus, an employee paid monthly is allowed a withholding allowance of \$2,250 divided by 12, or \$187.50, per pay period for each withholding allowance claimed.

The table below shows the withholding allowance amounts for each payroll frequency.

TABLE OF WITHHOLDING ALLOWANCE AMOUNTS		
Payroll Frequency	Number of Pay Periods per Year	Amount of <i>each</i> Withholding Allowance
Weekly	52	\$ 43.27
Bi-Weekly	26	86.54
Semi-Monthly	24	93.75
Monthly	12	187.50
Quarterly	4	562.50
Semi-Annual	2	1,125.00
Annual	1	2,250.00
Daily or Miscellaneous (Each day of the payroll period)	260	8.65

SAMPLE COMPUTATION — PERCENTAGE FORMULA



An individual is paid \$600 semi-monthly, is married, and claims 2 withholding allowances on the W-4 form. Follow these three steps to compute the amount of Kansas withholding using the percentage formula.

STEP 1

Multiply the withholding allowance amount for your payroll frequency (from the table on page 7) by the total number of withholding allowances claimed by the individual on the W-4 form.

The Semi-Monthly withholding allowance is \$93.75; the individual is claiming 2 withholding allowances.

$$\$93.75 \times 2 = \$187.50$$

STEP 2

Subtract this amount from the individual's gross payment for the period to arrive at the net payment amount.

$$\$600 - \$187.50 = \$412.50$$

STEP 3

Using the appropriate rate table, figure the amount to be withheld.

Table 3 for Semi-Monthly payroll is illustrated below. Since the individual is married, use Table 3(b) for a married person.

The withholding rate is 3.50% of the net amount of the wage or payment that is over \$250.00.

$$\$412.50 - \$250.00 = \$162.50$$

$$\$162.50 \times 3.50\% = \$5.69$$

The Kansas withholding on this payment is **\$5.69**, which may be rounded to **\$6.00**. See "Rounding" below.

TABLE 3 - If the Payroll Period With Respect to an Employee is Semi-Monthly

(a) SINGLE person - Including Head of Household

If the amount of wages (after subtracting withholding allowances) is:		The amount of KANSAS income tax to be withheld shall be:	
Not Over	\$125	\$0	
Over--	But not over--	of excess over--	
\$125	- \$750	3.50%	\$125
\$750	- \$1,375	6.25%	\$750
\$1,375	- Over	Plus 6.45%	\$1,375

(b) MARRIED person -

If the amount of wages (after subtracting withholding allowances) is:		The amount of KANSAS income tax to be withheld shall be:	
Not Over	\$250	\$0	
Over--	But not over--	of excess over--	
\$250	- \$1,500	3.50%	\$250
\$1,500	- \$2,750	6.25%	\$1,500
\$2,750	- Over	Plus 6.45%	\$2,750



IMPORTANT: Be sure to use the correct percentage formula table for your payroll or payment frequency. Using the wrong table will result in incorrect withholding for your employee or payee.

Rounding

Kansas withholding computed using the percentage method may be rounded. Rounding to whole dollars will simplify your payroll operations and the reporting of Kansas withholding on the recipient's income tax return.

Round to the nearest whole dollar by dropping any amount under 50 cents and increasing amounts from 50 to 99 cents to the next highest dollar. For example, \$2.49 becomes \$2.00, and \$2.50 becomes \$3.00.

WAGE BRACKET TABLES

This method uses the series of tables that begin on page 32. The wage bracket tables are calculated using the percentage formula, with the results rounded and placed in convenient brackets for you. However, unlike the percentage formula method, these tables are based on the **gross** amount of the wage or payment.

There are different tables for single persons and married persons for each type of payroll period frequency (weekly, monthly, etc.). It is extremely important to use the correct table in order to arrive at an accurate amount of Kansas withholding tax.

SAMPLE COMPUTATION — WAGE BRACKET TABLES



An individual is paid \$600 semi-monthly, is married, and claims 2 withholding allowances on the W-4 form. Follow the three steps below to compute the amount of Kansas withholding using the wage bracket tables.

STEP 1

Select the table that represents your payroll frequency and the marital status of the individual. A portion of the table for “Married Persons - Semi-Monthly,” is below.

STEP 2

Find the gross amount of the payment for the period on the left side of the table, and the number of withholding allowances claimed on the W-4 across the top of the table.

Locate **\$600** on the left side (wages between \$570 and \$610), and “**2**” withholding allowances across the top of the table.

STEP 3

Locate where the wage row and withholding allowance column meet within the table. This is the amount of Kansas withholding for that individual for the payment period

The wage bracket of **\$570 - \$610** and the column for “**2**” withholding allowances intersect at **\$7**.

This is the amount of Kansas tax to withhold on this payment.

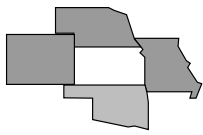
Married Persons - Semi-Monthly Payroll Period

And the wages are-		And the number of withholding allowances claimed is-											
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	
The amount of income tax to be withheld shall be-													
0	130	0	0	0	0	0	0	0	0	0	0	0	
130	170	0	0	0	0	0	0	0	0	0	0	0	
170	210	0	0	0	0	0	0	0	0	0	0	0	
210	250	0	0	0	0	0	0	0	0	0	0	0	
250	290	2	0	0	0	0	0	0	0	0	0	0	
290	330	4	0	0	0	0	0	0	0	0	0	0	
330	370	5	2	0	0	0	0	0	0	0	0	0	
370	410	6	3	0	0	0	0	0	0	0	0	0	
410	450	8	4	1	0	0	0	0	0	0	0	0	
450	490	9	6	3	0	0	0	0	0	0	0	0	
490	530	11	7	4	0	0	0	0	0	0	0	0	
530	570	12	9	5	2	0	0	0	0	0	0	0	
570	610	13	10	7	4	0	0	0	0	0	0	0	
610	650	15	11	8	5	2	0	0	0	0	0	0	
650	690	16	13	10	6	3	1	0	0	0	0	0	

NOTE: The column headings for the wage brackets are “At Least... But Less Than.” If the gross payment falls on a break, use the next wage bracket or line down. For example, if the payment is **\$570**, you would use the **\$570 - \$610** wage bracket, NOT the \$530 - \$570 wage bracket.



IMPORTANT: If the payment for the period exceeds the amount shown in the last bracket or line of a wage bracket table, you must use the percentage formula to calculate the amount of Kansas tax to withhold on that payment.



SPECIAL WITHHOLDING SITUATIONS

RESIDENT EMPLOYEES

A Kansas resident is any individual who:

- has established a permanent residence in Kansas for any period of time during the year,
- or
- has spent a total of more than 6 months in Kansas during the year.

Resident Working Full Time In Kansas

If your employee is a Kansas resident performing services entirely in Kansas, Kansas withholding tax is due on the total earnings.

Resident Working Outside Kansas

When you employ or pay a Kansas resident for services performed outside Kansas (either full time or part time), withhold from that employee's total wages the amount of withholding tax due Kansas, less the amount of withholding tax required by the other state(s).



example Jane lives in Leawood, Kansas but works in Kansas City, Missouri. The Kansas withholding due on Jane's total wages is \$250 and the Missouri withholding is \$130. The difference of \$120 will be withheld from Jane's paycheck and sent to Kansas.

Note: If the other state's withholding amount is more than the Kansas withholding amount, no Kansas withholding is due.

NONRESIDENT EMPLOYEES

A nonresident individual is any individual other than a resident individual.

Nonresident Working Full Time In Kansas

If a nonresident works full time in Kansas, the employer must withhold Kansas income tax from the employee's total wages as if the employee were a Kansas resident.

Nonresident Working Inside And Outside Of Kansas

The computation of Kansas withholding tax for a nonresident employee who performs services for an employer both inside and outside of Kansas is a two-step process. **First**, the employer computes the Kansas withholding tax amount on the total wages paid during the period. **Second**, the resulting amount of Kansas withholding is then multiplied by a nonresident percentage factor.

$$\text{Kansas Withholding on Total Wages} \\ \times \text{Nonresident Percentage} \\ \text{Nonresident Kansas Withholding}$$

The nonresident percentage is obtained by dividing the employee's services performed in Kansas by the total services performed.

$$\text{Nonresident Percentage} = \frac{\text{Kansas Services}}{\text{Total Services}}$$

COMPUTING A NONRESIDENT PERCENTAGE

The numerator (Kansas services) and denominator (total services) of the nonresident percentage are usually determined by how the employee is paid: hourly, salary, commission, etc. The following examples illustrate the percentage computation for these types of wage payments. However, any logical method that accurately and fairly reflects the percentage of income earned in Kansas may be used.

Hourly Employee:

$$\frac{\text{Hours worked in Kansas}}{\text{Total hours worked}} = \text{Percentage of income applicable to Kansas}$$



example James lives in Kansas City, Missouri. He works in Kansas City, Missouri and Overland Park, Kansas for the same employer and is paid by the hour. The Kansas withholding on his total wage is \$34, and he worked 33 of 80 hours in Kansas.

To determine his nonresident percentage, divide the number of hours he worked in Kansas during the period (33) by his total hours worked in the pay period (80).

$$\frac{33}{80} = 41\%$$

Since his Kansas earnings are 41% of the total, his nonresident Kansas withholding is $.41 \times \$34 = \13.94 , which may be rounded to \$14.

Salaried Employee:

$$\frac{\text{Days worked in Kansas}}{\text{Total days worked}} = \text{Percentage of income applicable to Kansas}$$



example Susan lives in Lincoln, Nebraska. She works in Nebraska and Kansas and is paid a salary. During a two-week pay period, she worked 7 of the 10 days in Kansas. The Kansas withholding on her total salary for the period is \$50.

To determine her nonresident percentage, divide the number of days she worked in Kansas (7) by the total number of days worked in the pay period (10).

$$\frac{7}{10} = 70\%$$

Her nonresident Kansas withholding is therefore 70% of the Kansas withholding on her total salary.

$$\$50 \times .70 = \$35$$

Commission Sales Associate:

Commissions earned in Kansas = Percentage of income
Total commissions earned applicable to Kansas



John lives in Limon, Colorado and is a commission salesman in several states, including Kansas. His Kansas commissions for the period were \$523. The Kansas withholding on his total commissions of \$2,612 is \$116.

His nonresident percentage is determined by dividing his Kansas commissions by his total commissions.

$$\frac{\$523}{\$2,612} = 20\%$$

His nonresident Kansas withholding is $.20 \times \$116 = \23.20 , which may be rounded down to \$23.



ENTERTAINERS AND ATHLETES

Individuals working in the entertainment field and athletes often have income in more than one state. Like others working in Kansas, these individuals are subject to the Kansas personal income tax on earnings for services provided or performed in Kansas. Therefore, Kansas income tax withholding is required on their Kansas earnings if the Internal Revenue Service considers them your employees. (Kansas withholding is NOT required if the individual is considered to be an independent contractor. Independent contractors with Kansas earnings would make estimated tax payments.)

If the individual employee is a nonresident of Kansas, the nonresident percentage may be calculated as the ratio of the number of hours, number of games or number of performances in Kansas to the total number of hours, games or performances for the pay period.



Jack is a resident of Iowa and plays semi-pro baseball. During a pay period he played in 7 games, 2 of which were in Kansas. The Kansas withholding on his total wage is \$150.

His nonresident percentage is the number of games played in Kansas (2) divided by the total games in the pay period (7).

$$\frac{2}{7} = 28\%$$

Since his Kansas earnings are 28% of the total, his nonresident Kansas withholding is $.28 \times \$150 = \42 .



Jane is a resident of Texas and an actor in summer stock. Jane is paid a weekly salary for her work. The touring company spent a total of 36 days in Kansas. For the weekly pay periods when all performances are in Kansas, Kansas withholding is due on the total weekly wage.

For the weekly pay periods when only part of the performances are in Kansas, her employer would apply a nonresident percentage (the ratio of Kansas performances to the total) to the Kansas withholding on her total earnings.

NONRESIDENT ALIENS

Citizens of other countries working in Kansas may be subject to Kansas withholding and Kansas personal income tax on their earnings. If the wages paid to a nonresident alien for services performed in Kansas are subject to federal income tax withholding, Kansas income tax withholding is also required.

EMPLOYEES OF INTERSTATE CARRIERS

Employees in interstate commerce (railroads, motor carriers, air carriers, etc.) often perform their regularly assigned duties in more than one state. Kansas withholding rules for employees of interstate carriers are governed by federal law – Public Law 91-569. Wages paid to these employees are subject only to the income tax laws of their state of residence. Interstate carriers are required to file information returns (Form W-2 or 1099) with the state of the employee's residence.

SUPPLEMENTAL WAGES

Kansas withholding on supplemental wages is computed by the same method used at the federal level. If you are adding the regular and supplemental wage together and are computing federal withholding on the total using the federal tables, use the same process to compute the Kansas income tax withholding.



You are paying an employee a \$1,000 bonus in addition to her regular wage of \$1,000. Since you are not separating the payment, you calculate federal and state withholding using a gross wage amount of \$2,000 for the period.

However, if you state the supplemental wage separately and are computing federal withholding as a percentage of the payment (usually 28%), then compute Kansas withholding at **5% of the gross payment**. For example, the Kansas withholding on a \$1,000 bonus paid in this manner would be \$50 ($\$1,000 \times 5\%$).



GAMBLING WINNINGS

Kansas withholding on gambling proceeds is not computed using the wage bracket or percentage formula tables, but is instead **5% of the proceeds paid**. To figure the Kansas withholding on gambling winnings, multiply the proceeds paid (the amount won less the amount of the bet) by 5%. Enter the Kansas information in boxes 13 and 14 of the W-2G.

OTHER MISCELLANEOUS PAYMENTS

You will use the percentage formula or wage bracket tables to figure Kansas withholding on most payments. However, when you are making a payment subject to Kansas withholding not discussed here, and the federal withholding is a percentage (20%, 28%, etc.), the Kansas withholding rate is 5% of the payment.



REPORTING KANSAS WITHHOLDING TAX

RECORD KEEPING

Like any part of your business operation, current, complete and accurate records must be kept for each employee/payee. For Kansas withholding purposes your employment records should contain the following information and documents.

- Name, current address, and Social Security number of each employee/payee
- Period(s) of employment
- All compensation amounts paid by pay period
- Date and amount of all tax withheld
- Copies of returns filed with the department (KW-5, KW-3, W-2, or 1096 and 1099s)
- Federal Form W-4 (W-4P, W-4S W-4V) for each employee/payee and any written requests for additional withholding

Keep these records for at least 3 years after the date the withholding tax was due, or the date paid, whichever is later. Additional records may be required for federal withholding tax purposes. Consult IRS Publication 15 for the federal record keeping requirements.

FILING FREQUENCIES & DUE DATES

How often you file and pay Kansas withholding tax depends on your **annual** amount of Kansas withholding. The larger your payroll and therefore the larger the Kansas withholding, the more frequently you will report and pay withholding tax. Kansas has five filing frequencies — annual, quarterly, monthly, semi-monthly, and quad-monthly. Your initial filing frequency is established at the time you register based on the estimate given in Part 6 of the business tax application. Your filing frequency is shown on your Withholding Registration Certificate, illustrated on page 6.

Each filing frequency has a different set of due dates. The chart on page 29 shows the due dates for each filing frequency. The due date is also printed on each paper KW-5 deposit report. If the due date of the report falls on a Saturday, Sunday or Legal Holiday, use the next business day. If you are a quad-monthly filer, you will receive a special calendar of EFT due dates.

Private Delivery Service. The Kansas Department of Revenue accepts as timely filed a return or payment mailed by the due date using a private delivery service approved by the Internal Revenue Service.



ELECTRONIC FUNDS TRANSFER (EFT)

All Kansas employers and payors are encouraged to deposit their Kansas income tax withholding using **Electronic Funds Transfer (EFT)**. This paperless filing and payment system is available to all employers or payors regardless of filing frequency. For those accounts on a quad-monthly filing frequency (annual Kansas withholding of \$100,000 or more), EFT is mandated.

The advantages to EFT are:

- ♦ **Paperless deposit of taxes.** You do not complete the KW-5, Withholding Tax Deposit Report, or write checks and mail them to the department. You simply use your touch-tone telephone to complete the entire transaction.
- ♦ **Confirmation of information** – no more worries about whether the deposit has been received or timely paid.
- ♦ **System available 24/7** and it's a toll-free call.
- ♦ **"Warehousing" payment option** (file now, pay by the due date) available with ACH debit. See "Payment Options with ACH Debit" on page 13.
- ♦ **Its fast and secure**, giving you more time to concentrate on other aspects of your business. The average call takes approximately 2-3 minutes.

The Kansas EFT program offers electronic payment using the Automated Clearing House (ACH) system. The ACH system is a nationwide network designed to electronically transfer payments and is the preferred transaction method for many financial institutions and corporations. The clearing facilities, delivery methods and settlement services operated by the Federal Reserve system are used within this network in order to maintain security and increase the efficiency of transactions.

Kansas offers two options using the ACH system: **ACH Debit** and **ACH Credit**. The basic difference between the two options is who initiates the transfer of funds between the bank accounts.

WHAT IS ACH DEBIT?

Under the **ACH Debit** option, you authorize the State of Kansas to electronically transfer the tax payment from your account into the State's account. The transaction starts when you make the toll-free call to the department's EFT payment system. When the call is completed and the information is verified, the tax amount you have authorized to be paid by the phone call will be debited from your account. The cost of an ACH debit transaction is charged to the State.

Payment Options with ACH Debit

You will generally have two options for when the tax payment authorized by an ACH debit phone call will be paid or debited from your account: the **next day option** or the **“warehouse”** option.

If you choose the **next day option**, the tax amount authorized will automatically be debited from your bank account the following day and transferred electronically into the Kansas Treasury account. If the “next day” is a Saturday, Sunday or Legal Holiday, the next business day is used. This option is automatic when the due date is the next federal banking day.

If you choose to **“warehouse”** your payment, the tax amount authorized is “warehoused” or stored in our system and not debited from your account until the actual due date of the return. (If you have automatic bill paying for other bills, this system is very similar.)



example Your filing frequency is monthly, and you are using ACH debit for EFT filing. On May 2 you finish your payroll records for April. On May 3 you phone in your April deposit using EFT, and do not select the next day option. Your payment for April will therefore be automatically debited on the due date of May 15. Had you selected the “next-day” option, your account would have been debited on May 4 (or the next banking day if the “next day” is a weekend or holiday).

“Warehousing” means that you may initiate your withholding tax payment on any day prior to the due date, but the funds are not withdrawn from your bank account until the actual due date. You have the option to **warehouse your EFT payment up to 60 days prior** to the due date.

WHAT IS ACH CREDIT?

With the **ACH Credit** option, you instruct your bank to transfer funds from your account to the State's account. The ACH credit must be originated with your bank to guarantee settlement on the tax due date (usually one or two days prior to the due date). Before choosing the ACH credit option, verify that your bank can originate ACH credit transactions using the NACHA CCD+ application. All ACH credit transactions are “next day” settlements; “warehousing” or delaying payment is not available using ACH credit. You will pay the cost of an ACH credit transaction.

HOW DO I APPLY TO USE EFT?

To participate in the EFT program for filing and payment of withholding tax, simply complete, sign and return the “Authorization for Electronic Funds Transfer,” Form EF-101 on page 25 to our EFT unit. Please include a voided check with the EF-101 to verify your ABA and bank account information.

Once approved, you will receive a letter indicating your implementation date into the program and a schedule of the EFT payment due dates, as well as the Federal banking holidays that impact those due dates. We also provide detailed instructions on how to access and use the ACH Debit system for those who choose that option.



Important: In order to make a timely deposit, you must place your toll-free call at least one Federal banking day prior to the due date of the tax deposit.

If you have any questions about EFT, please call our toll-free Kansas EFT Information line at 1-800-525-3901, or in Topeka dial 296-6993.



YOUR WITHHOLDING COUPON BOOK

If you are not using the EFT option, approximately two weeks after your Kansas Tax Account Number has been assigned and a registration certificate issued, you will receive your withholding coupon book. This booklet contains all the Kansas withholding tax forms you will need for the entire calendar year. If you register after the beginning of a calendar year, the coupon book will just have the coupons for the remainder of that year. The department issues a new coupon book for each calendar year to every registered employer not using our paperless EFT system for tax filing and payments.

Each reporting form in the coupon book is imprinted with your business name, Tax Account Number, federal Employer's Identification Number, the filing period and due date of the deposit or return. The forms included in the coupon book are:

- withholding tax deposit reports (Form KW-5) for each filing period;
- two blank KW-5s;
- your annual withholding tax return (Form KW-3);
- a change of address form (KW-15); and
- a change of corporate officers or directors form (KW-16).

Mailing labels and instructions for each are also included.



Important: You may not receive your coupon book by the time your first withholding deposit is due. If this should happen, use a blank KW-5 for your first deposit. Blank forms are available from our office, forms request line (785) 296-4937, or web site. Instructions for using them are on page 15, “Using a Blank KW-5.”

Withholding deposits are due in a timely manner even though a coupon book has not been issued.



CAUTION: Don't throw your coupon book away until you have filed your annual return, Form KW-3, for the calendar year.

WITHHOLDING TAX DEPOSIT REPORT (FORM KW-5)

If you are not using EFT, you will use Form KW-5, Withholding Tax Deposit Report, to report and pay the Kansas tax you have withheld to the Kansas Department of Revenue.

Important: You must file a KW-5 deposit report for **EACH** reporting period even when no Kansas tax was withheld.

When you have no withholding tax to report, enter "0" on lines 1, 3, and 6 of the KW-5, sign and mail the return. Failure to file a KW-5 deposit report will result in a non-filer bill from the department and additional work for you.

HOW TO COMPLETE FORM KW-5



David Sampleperson pays his employees on a weekly basis. His filing frequency for Kansas withholding tax is monthly. Using the payroll record for the month (a portion of which is illustrated below), follow these steps to report and pay the Kansas income tax withholding for the period.

STEP 1 Add the total Kansas income tax withholding for all your employees for the month together (4 pay periods). The monthly total for July is **\$52**.

PAY PERIOD END-NO	NAME	TOTAL REGULAR HOURS	EARNINGS			DEDUCTIONS					NET PAY	CHK NO.				
			REG RATE	TOTAL		SS	MEDICARE	FED WSH	STATE WSH							
7/4/01	Chloe Mitchell	20		6 75	1 35 00		8 37		1 96		1 30 00		4 00		1 0 7 67	3402
	Conner Frye	20		6 75	1 35 00		8 37		1 96		7 00		4 00		1 13 67	3403
	Susan Wills	15		6 75	1 01 25		8 37		1 47		8 00		2 00		8 3 50	3403
	Gene Baldwin	20		6 75	2 02 50		1 2 56		2 34		1 0 00		3 00		1 7 4 00	3404
7/4/01	Chloe Mitchell	20		6 75	1 35 00		8 37		1 96		1 30 00		4 00		1 0 7 67	3435
	Conner Frye	20		6 75	1 35 00		8 37		1 96		7 00		4 00		1 13 67	3436
	Susan Wills	15		6 75	1 01 25		8 37		1 47		8 00		2 00		8 3 50	3437
	Gene Baldwin	20		6 75	2 02 50		1 2 56		2 34		1 0 00		3 00		1 7 4 00	3438
	Conner Frye	20		6 75	1 35 00		8 37		1 96		7 00		4 00		1 13 67	3522
	Susan Wills	15		6 75	1 01 25		8 37		1 47		8 00		2 00		8 3 50	3523
	Gene Baldwin	20		6 75	2 02 50		1 2 56		2 94		1 0 00		3 00		1 7 4 00	3524
MONTHLY TOTALS					2 29 5 00		1 4 2 32		3 3 32		1 5 2 00		5 2 00		1 9 1 5 36	

KW-5 KANSAS
(Rev. 7/00)

**WITHHOLDING TAX
DEPOSIT REPORT**

FOR OFFICE USE ONLY
☐ ☐ ☐ ☐ ☐ ☐

EMPLOYER ACCOUNT NUMBER
036123456789F01

FEDERAL EMPLOYER'S NUMBER
123456789

FILING FREQUENCY
MONTHLY

PAY DATES FALLING ON AND BETWEEN
JUL 01-31 2001

DUE DATE
08/15/01

EMPLOYER'S/PAYOR'S NAME
DAVID A. SAMPLEPERSON

Sign or address change
☐ If filed in, please complete Form 100-15

Date Business Closed ☐

Amended Return ☐

Additional Return ☐

PLEASE SIGN THE BACK OF THE RETURN
500201

1. State Tax Withheld 5200

2. Credit Applied From Date

3. Net Amount 5200

4. Penalty

5. Interest

6. TOTAL \$ 5200

STEP 2

Enter the total Kansas tax withheld for the filing period on line 1 of the KW-5 form.

Enter the amount again on lines 3 and 6 if the report is being filed on time and you do not have a credit from a prior period. Credit memos are discussed on page 16.

STEP 3 Sign and date the report on the back, include your daytime telephone number, and mail it with your remittance (check or money order) for the tax due to the department.

TIPS FOR FILING KW-5 DEPOSIT REPORTS

The Kansas Department of Revenue uses imaging and scanning machines to process KW-5 deposit reports. Help us to accurately process your deposit by following these guidelines:

Complete a Clean Form

When completing Form KW-5:

- Use only black ink.
- Send an **original KW-5 with red boxes** – do not send a photocopy.
- Keep your numbers within the red boxes, and print only one number in each box.
- Do not use correction tape or fluid, or make any changes to the pre-printed information.
- Do not use dollar signs, lines, dashes, or other symbols in the boxes or in writing your numbers.

Use the Proper Coupon

Each pre-printed KW-5 deposit coupon is encoded for machine processing purposes. Do not use a coupon for another period, former owner or change any of the printed information on the KW-5 (our machine will not read the changes). To report business changes, follow the guidelines on page 21. If you do not have the pre-printed coupon for the filing period you are reporting, use a blank coupon.

Using a Blank KW-5

Blank KW-5s are in your withholding coupon book, or are available from our office, forms request line, (785) 296-4937 or web site. If you have to use a blank form,

be sure to complete all the information that is normally pre-printed — your name, Kansas Tax Account Number, federal EIN, period and due date.

File Your Deposits On The Filing Frequency Established

Do not file your Kansas withholding tax either more or less frequently than your current established filing frequency. If you believe a change in filing frequency is needed (monthly to quarterly, etc.), follow the instructions on page 21, "Changing Your Filing Frequency."

YOUR REMITTANCE

To help ensure proper credit to your withholding account, use this checklist before mailing your KW-5 and payment to the department.

- ☒ Make your check or money order payable to "Kansas Withholding Tax." Do Not Send Cash.
- ☒ Write your Kansas Tax Account Number, tax type, and the deposit period on your payment.
- ☒ Include the completed KW-5 with your payment. DO NOT staple them together. Do not send a payment by itself.
- ☒ Use the mailing label in your coupon book to mail the payment and deposit report.

If you do not have a mailing label, mail your KW-5 and tax payment to: Withholding Tax, Kansas Department of Revenue, 915 SW Harrison Street, Topeka, KS 66625-1000.

CORRECTING A KW-5 DEPOSIT REPORT

Use these guidelines to accurately correct a previously filed KW-5 deposit report.

UNDERPAYMENTS. If you have paid **less** than the actual taxes withheld in a period, you will need to file an additional KW-5 for that period. Use a blank KW-5, complete all the information that is normally pre-printed, and place a "X" in the box marked "Additional Return" on the KW-5. Enter the additional amount of tax on line 1.




David Sampleperson failed to include the withholding tax for two new employees in his July deposit, reporting Kansas withholding of \$52, instead of \$82. Using a blank KW-5 from his coupon book, David completed another July KW-5 in September for the additional tax due of \$30 plus penalty as shown below.

KW-5 KANSAS WITHHOLDING TAX DEPOSIT REPORT (Rev. 100)		FOR OFFICE USE ONLY	
KANSAS TAX ACCOUNT NUMBER 836123456789E01		FEDERAL EMPLOYER'S NUMBER 123456789	
FILING FREQUENCY MONTHLY	PAY DAYS FALLING ON AND BETWEEN JUL 01-31 2001	DUE DATE 08/15/01	
EMPLOYER'S/OFFICE NAME DAVID A. SAMPLEPERSON		Name in address change If filed in, please complete Form 1042	
Date Business Closed	Amended Return	Additional Return <input checked="" type="checkbox"/>	
PLEASE SIGN THE BACK OF THE RETURN			
500201			
1. State Tax Withheld		30.00	
2. Credit Applied From Prior			
3. Total Amount		30.00	
4. Penalty		4.50	
5. Interest			
6. TOTAL \$		34.50	

Note: An additional KW-5 deposit filed after the original due date is subject to a penalty (and interest when applicable) on the additional amount of tax. Since David Sampleperson did not discover the error in his July report until September, he included the 15% penalty due of \$4.50 on line 4. For more information about late charges, see pages 19 and 20.

OVERPAYMENTS

Credit to Next Period(s). If you have paid **more** than the actual taxes withheld in a period, the amount of credit may be applied to the tax due for subsequent withholding period(s) within the same calendar year. Use line 2 on the KW-5 to use a credit from a prior deposit period in the same calendar year.

 **example** While completing the KW-5 for August, David discovered that he had transposed his figures for June, paying \$96, instead of the correct \$69. The August withholding taxes are \$92.00. He enters the \$27 credit from June on line 2, which reduces his current payment for August to \$65.

KW-5 KANSAS WITHHOLDING TAX DEPOSIT REPORT (Rev. 7/00)		FOR OFFICE USE ONLY	
EMPLOYER ACCOUNT NUMBER 036123456789r01		FEDERAL EMPLOYER'S NUMBER 123456789	
PAYMENT FREQUENCY MONTHLY	PAY DAYS FALLING ON AND BETWEEN AUG 01-31 2001	DUE DATE 09/15/01	
EMPLOYER'S NAME DAVID A. SAMPLEPERSON		PLACE OR ADD NEW CHANGE (initials & date) (attach Form 1041-15)	
Date Deposited 08/15/01	Approved Return	Additional Return	
PLEASE SIGN THE BACK OF THE RETURN			
500201			
1. State Tax Withheld		92.00	
2. Credit Applied From Date Prior Period		27.00	
3. Net Amount		65.00	
4. Penalty			
5. Interest			
6. TOTAL \$		65.00	

Amended KW-5s. When an overpayment cannot be recaptured or used in subsequent withholding periods within the same calendar year, the overpayment will generally be reflected on your KW-3/KW-3E Annual Withholding Tax Return, and resolved the following calendar year (See "Credit Memo" below). However, for those situations where a refund of the overpayment is requested during that calendar year, you will need to file an **amended** KW-5 for each affected period. Using blank KW-5(s), complete all the information on the form and place a "X" in the box marked "Amended Return." Enter the correct amount of tax for each reporting period on line 1 of the amended KW-5(s). To speed processing, it is helpful if you include a letter explaining the error that caused the overpayment.

CREDIT MEMO

When overpayment(s) during a calendar year cannot be recaptured during that same calendar year, or when an audit of the KW-3/KW-3E Annual Withholding Tax Return and W-2 and/or W-2c forms results in an overpayment, the department will issue a Credit Memo. A Credit Memo is a letter that explains the source of the credit, the amount of the credit and instructions for its use.



Important: A copy of the credit memo letter must accompany **each** of the KW-5 deposit reports using the credit. A credit from a prior year cannot be deducted on line 2 of a KW-5 deposit report without a credit memo.



example You have a \$400 credit from calendar year 2001, and received a credit memo from the department in March of 2002. The tax withheld for March is \$260. The credit memo is applied to the March tax, and since the credit is greater than the March tax, no payment is necessary with the March return. The remainder of the credit (\$140) is available to be used on the April return.

March	April
1. State Tax Withheld 260.00	1. State Tax Withheld 300.00
2. Credit Applied From Date Prior Period 260.00	2. Credit Applied From Date Prior Period 140.00
3. Net Amount 0.00	3. Net Amount 160.00
4. Penalty	4. Penalty
5. Interest	5. Interest
6. TOTAL \$ 0.00	6. TOTAL \$ 160.00



Important: If you are unsure about how to best resolve an overpayment or credit situation, contact the department toll-free at 1-877-526-7738 for advice and instructions.



YEAR-END REPORTS

As an employer/payor, you have additional forms to complete after the close of the calendar year for your employees, payees, state and federal government.

ANNUAL WITHHOLDING TAX RETURN (FORM KW-3 OR KW-3E)

Form KW-3 (or KW-3E for EFT filers) is your annual Kansas withholding tax return for the calendar year. This form serves two important purposes. First, it summarizes your withholding deposits for the entire calendar year, allowing us to match your deposit record with ours. Second, it is the transmittal document for sending the "State" copy of the Wage and Tax Statements (Forms W-2), and/or 1099 forms that have Kansas withholding to the Kansas Department of Revenue.



Illustrated below is the completed KW-3 annual return for David A. Sampleperson, a monthly filer who began business in Kansas in March. David Sampleperson has entered each monthly withholding amount in the spaces provided on the back of the form, transferred the total to the front, and completed lines A – D and H. Since the total deposits equal the total Kansas withholding shown on the W-2 forms, lines C, and E – G are blank.

A KW-3 is included in each withholding coupon book. The KW-3E for EFT filers is mailed to each EFT account at the end of the calendar year. The annual return and W-2/1099 forms are due to the department by **the last day of February** of the following calendar year.

Partial Year Reporting

If you begin business or begin withholding during a calendar year, file the KW-3 and W-2s for the portion of the year wages were paid or Kansas income tax was withheld.



Important: If you close or sell the business, or discontinue withholding during a calendar year, your final reports are due within **thirty (30)** days after the close of the business or the last date wages were paid. File the annual withholding tax return (Form KW-3), wage and tax statements (Forms W-2) and information returns (Forms 1099/W-2G) with the department, along with notification of business closure or change or ownership. See "Closing Your Withholding Account," on page 22.

KW-3 KANSAS (Rev. 7/00) EMPLOYER'S/PAYOR'S ANNUAL WITHHOLDING TAX RETURN		FOR OFFICE USE ONLY	
TAXPAYER ACCOUNT NUMBER 036123456789P01		FEDERAL EMPLOYER ID 123456789	
SIGN HERE X David A. Sampleperson EMPLOYER'S/PAYOR'S NAME	YEAR ENDING 12/31/01	DUE DATE 2/28/02	
DAVID A. SAMPLEPERSON		Name or address change (If filled in, please complete Form 1041-15)	
Date business closed: [] [] [] [] [] []	Amended Return <input type="checkbox"/>	Additional Return <input type="checkbox"/>	
530101		Total number of W-2s and/or 1099s Form 37	
A. Total Kansas tax withheld on W-2/1099		[] [] [] [] [] [] [] [] [] []	
B. Total Payments (from Schedule on reverse)		[] [] [] [] [] [] [] [] [] []	
C. Overpayment (if any)		[] [] [] [] [] [] [] [] [] []	
D. Total Withholding Payments/Credits		[] [] [] [] [] [] [] [] [] []	
E. Net Amount		[] [] [] [] [] [] [] [] [] []	
F. Penalty (See instructions)		[] [] [] [] [] [] [] [] [] []	
G. Interest (See instructions)		[] [] [] [] [] [] [] [] [] []	
H. TOTAL \$		[] [] [] [] [] [] [] [] [] []	

WITHHOLDING PAYMENTS BY FILING PERIODS			
SEMI-MONTHLY: Enter on lines 1 through 24 the amount paid for Kansas withholding tax for each Semi-Monthly filing period.			
(1) Jan. 1 - 15	[] [] [] [] [] []	(7) Apr. 1 - 15	[] [] [] [] [] []
(2) Jan. 16 - 31	[] [] [] [] [] []	(8) Apr. 16 - 30	[] [] [] [] [] []
(3) Feb. 1 - 15	[] [] [] [] [] []	(9) May 1 - 15	[] [] [] [] [] []
(4) Feb. 16 - 28	[] [] [] [] [] []	(10) May 16 - 31	[] [] [] [] [] []
(5) Mar. 1 - 15	[] [] [] [] [] []	(11) Jun. 1 - 15	[] [] [] [] [] []
(6) Mar. 16 - 31	[] [] [] [] [] []	(12) Jun. 16 - 30	[] [] [] [] [] []
(13) Jul. 1 - 15	[] [] [] [] [] []	(19) Oct. 1 - 15	[] [] [] [] [] []
(14) Jul. 16 - 31	[] [] [] [] [] []	(20) Oct. 16 - 31	[] [] [] [] [] []
(15) Aug. 1 - 15	[] [] [] [] [] []	(21) Nov. 1 - 15	[] [] [] [] [] []
(16) Aug. 16 - 31	[] [] [] [] [] []	(22) Nov. 16 - 30	[] [] [] [] [] []
(17) Sep. 1 - 15	[] [] [] [] [] []	(23) Dec. 1 - 15	[] [] [] [] [] []
(18) Sep. 16 - 30	[] [] [] [] [] []	(24) Dec. 16 - 31	[] [] [] [] [] []
TOTAL PAYMENTS: (Add lines 1 through 24 and enter this total on line B, front of KW-3)			
[] [] [] [] [] [] [] [] [] []			
MONTHLY: Enter on lines 1 through 12 the amount paid for Kansas withholding tax for each Monthly filing period.			
(1) January	[] [] [] [] [] []	(4) April	50.00
(2) February	40.00	(5) May	50.00
(3) March	[] [] [] [] [] []	(6) June	69.00
(7) July	82.00	(10) October	96.00
(8) August	92.00	(11) November	253.00
(9) September	105.00	(12) December	496.00
TOTAL PAYMENTS: (Add lines 1 through 12 and enter this total on line B, front of KW-3)			
1,333.00			
QUARTERLY: Enter on lines 1 through 4 the amount paid for Kansas withholding tax for each Quarterly filing period.			
(1) January 1 - March 31	[] [] [] [] [] []	(3) July 1 - Sept 30	[] [] [] [] [] []
(2) April 1 - June 30	[] [] [] [] [] []	(4) October 1 - Dec 31	[] [] [] [] [] []
TOTAL PAYMENTS: (Add lines 1 through 4 and enter this total on line B, front of KW-3)			
[] [] [] [] [] [] [] [] [] []			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

WAGE & TAX STATEMENTS (FORMS W-2)

Employers must give each employee **three** copies of the Wage and Tax Statement, Form W-2, by **January 31** of the following year, *even if no Kansas tax was withheld*. Payors must also provide each recipient (for whom Kansas tax has been withheld) with three copies of the appropriate Wage and Tax Statement (W-2, W-2G, W-2P, etc.) by **January 31** of the following year.

If an employee/payee leaves during the year, you may either furnish the appropriate W-2 with the last payment, or wait until the end of the year.

Keep any W-2 forms returned by the postal service with your other payroll records as proof of attempted delivery.

Mail the W-2 copy marked "For State, City, or Local Tax Department" (Copy 1) to the Kansas Department of Revenue in either Social Security Number or alphabetical order, together with the Annual Withholding Tax Return (Form KW-3 or KW-3E).

You may obtain 6-part W-2 forms (enough copies for federal, state, employer/payor and employee/payee) from the Internal Revenue Service. An order blank is in the back of federal Publication 15 (Circular E). W-2s are also available from office supply retailers or may be printed using payroll software.

a. Control number		OMB No. 1545-0046				
b. Employer identification number 12-3456789		1 Wages, tips, other compensation 34,700.00		2 Federal income tax withheld 3,384.00		
c. Employer's name, address, and ZIP code David A Sampleperson DBA Name 2128 Crane Rd Wichita, KS 67216		3 Social security wages 34,700.00		4 Social security tax withheld 4,302.80		
		5 Medicare wages and tips 34,700.00		6 Medicare tax withheld 1,006.30		
		7 Social security tips		8 Allocated tips		
d. Employee's social security number 997-98-9798		9 Advance EIC payment		10 Dependent care benefits		
e. Employee's name, address, and ZIP code John Employee 412 N Oak Anytown KS 67771		11 Nonqualified plans		12 Benefits included in box 1		
		13		14 Other		
		15 Statutory employee <input type="checkbox"/>		16 Deceased <input type="checkbox"/>		
		17 Pension plan <input type="checkbox"/>		18 Legal rep. <input type="checkbox"/>		
		19 Deceased <input type="checkbox"/>		20 Deceased <input type="checkbox"/>		
16 State	Employee's state I.D. no. KS 036-123456789F-01	17 State wages, tips, etc. 34,700.00	18 State income tax 864.00	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

W-2 Wage and Tax Statement 2000

Department of the Treasury - Internal Revenue Service

Copy 1 For State, City, or Local Tax Department

Completing the W-2

Report Kansas wages and withholding in the state information boxes of the W-2. If you are completing a W-2 for an employee for whom you have withheld taxes for more than one state (such as in the nonresident employee examples on pages 10 and 11), enter in the Kansas boxes only the wages and withholding applicable to Kansas.

If your Kansas Tax Account Number is too long for the state ID# box on the W-2, enter your federal EIN again in the state ID# box.

Be sure that the figures and information are legible on all copies. If they are not, you may need to reissue the W-2.

Reissuing a W-2

If an individual's W-2 form has been lost, destroyed, or is illegible, you may reissue the W-2. Complete another W-2 for that tax year and clearly mark it "Reissued by Employer." Do not send copies of reissued W-2 forms to the department.

Correcting a W-2

To correct the information on a W-2, use federal Form W-2c, "Statement of Corrected Income and Tax Amounts." Furnish three copies of the W-2c to the employee, and submit a copy to the Kansas Department of Revenue **only when the correction affects the Kansas information**.

If the error is found before mailing the KW-3 and W-2s to the department (due the last day of February), include only the W-2c for that employee with the other W-2 forms and your KW-3 or KW-3E.

If the error is not discovered until after the KW-3 and W-2s have been submitted, mail the state copy of the W-2c to the department with an Amended KW-3/KW-3E (when applicable) and a short letter of explanation.



Important: The deadline for submitting a corrected W-2 form is **December 31** of the year following the tax year. In other words, corrected W-2 forms for tax year 2000 will only be accepted through December 31, 2001.

Sending Large Quantities of W-2 Forms

Large quantities of W-2 forms should be mailed to the Kansas Department of Revenue in multiple packages of a convenient size. Identify each package with your Kansas Tax Account Number, and number them in consecutive order (Package 1 of 3, 2 of 3, etc.). Include your KW-3 in Package 1, and write the total number of packages in the upper left-hand corner of the KW-3.

Sending W-2s by Magnetic Media

The Kansas Department of Revenue accepts tapes or diskettes containing records (applicable to Kansas only) for reporting wage information instead of printed W-2 forms. Two reporting methods are acceptable.

One method uses the format provided by the Social Security Administration (SSA); format information is available from their web site: **www.ssa.gov**. The SSA method allows you to submit a single tape file or diskette to the SSA once a year containing FICA data for the SSA and W-2 information for the IRS. Using the same format, with some additional information for the state, employers can submit a tape or diskette to the Department of Revenue containing W-2 information for Kansas.

The other method is a format prescribed by the Kansas Department of Revenue. You may either download the magnetic tape and diskette specifications from our web site, or request K-99mt and K-2mt (for magnetic tape) or K-2d (for diskette) from our forms request line at (785) 296-4937.



Important: We cannot accept tapes or diskettes that do not conform to the defined specifications.

ANNUAL INFORMATION RETURNS (FORMS 1099 & 1096)

In addition to W-2 forms, you may be required to file information returns on payments you have made that are subject to taxation. Information returns include federal forms 1098, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, 1099-S, 5498 and W-2G. If you are required to file an information return with the Internal Revenue Service, a copy must also be filed with the Kansas Department of Revenue by **the last day of February** following the end of the calendar year.

Like the W-2 forms, a transmittal document must accompany the state's copy of the information return. Use the chart below to send the appropriate transmittal form with your Kansas information returns.

When transmitting 1099/W-2Gs:

Use transmittal form:

that have Kansas withholding KW-3 or KW-3E
as paper documents copy of federal 1096
electronically federal 1096

Mail paper returns to: Kansas Withholding Tax,
Kansas Department of Revenue, 915 SW Harrison St.,
Topeka, KS 66625-1000.

Combined Federal/State Filing Program

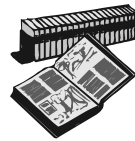
A separate filing of information returns to Kansas is not necessary if you participate in the Internal Revenue Service's Combined Federal/State Filing Program. Established to simplify filing, employers/payors in this

program send their 1099s and 1096 transmittal to the IRS only. The IRS then forwards the information to the Kansas Department of Revenue. Information returns that may be filed using this program include: 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, and 5498.



CAUTION: The information returns that cannot be filed under this program include: 1098, 1099-A, 1099-B, 1099-C, 1099-S, and W-2G, as well as any information return which has Kansas withholding. **You must use a KW-3 to transmit any information return that has Kansas withholding.**

To request approval to participate in the Combined Federal/State Filing Program, an application and test file coded for this program are submitted to the IRS. Upon acceptance of the test file, an approval letter and consent form is mailed to the employer/payor. For more information on this program, obtain IRS Publication 1220, or contact the Internal Revenue Service's Martinsburg Computing Center at (304) 263-8700.



ADDITIONAL INFORMATION



WHEN RETURNS ARE LATE

As with all taxes, there are penalties for late filing or late payment of Kansas withholding deposit reports and returns. All late charges are computed as a percentage of the tax due, and are automatically billed by the department when you do not calculate and pay them with a late deposit or return.



Important: You may be subject to non-filer penalties when KW-5 deposits, KW-3 returns, or W-2 forms are not filed. If you have a Kansas withholding tax registration, you must file these returns and documents with the department even if no Kansas tax was withheld.

Penalty – KW-5 Deposit Report

Penalty rates increase over time. Reports filed on time without payment of the tax due have the same penalties as those not filed. Use the schedule below to compute the penalty amount to be entered on line 4 of any late or unpaid KW-5 deposit report.

15% penalty - KW-5 filed or paid after the due date, but prior to March 1 of the following calendar year.

25% penalty - KW-5 filed or paid between March 1 and August 31 of the following calendar year.

40% penalty - KW-5 filed or paid after September 1 of the following calendar year.

Penalty – KW-3 Return

In addition to the KW-5 penalty, a penalty is also assessed on any underpayment of tax due on line E of a KW-3 or KW-3E that is filed or paid after the last day of February of the following year.

10% penalty - KW-3 filed or paid on or after March 1 but prior to August 31 of the following year.

25% penalty - KW-3 filed or paid after August 31 of the following year.

50% penalty is assessed when an employer fails to submit a delinquent return within 20 days following written notice from the Director of Taxation. This penalty is in addition to the total underpayment penalty of 40% on the KW-5/KW-3.

Interest

There is no interest charged if the tax due on a KW-5 deposit report or KW-3 annual return is filed and paid *prior to* March 1 of the following year (the due date of the annual return for that year). Returns filed on or after March 1 of the following year are charged interest. The interest is a percentage of the tax due computed from that March 1 to the date the return is filed and the tax paid.

The Kansas interest rate is based on the federal underpayment rate in effect on July 1 of the prior year. It is, therefore, subject to change each year. For 1999 and 2000, the rate was 9% per year, or .75% per month. For 2001, the rate is 10% per year, or .833% per month.



EXAMPLES OF PENALTY AND INTEREST

Situation 1: Monthly KW-5 for February, 2001, filed and paid April 30, 2001 - Penalty is 15%. No interest is due.

Situation 2: Monthly KW-5 for February, 2000, filed and paid on April 30, 2001 - Penalty is 25%, Interest is 1.67% (2 months X .833%).

Situation 3: Monthly KW-5 for February, 2000, filed and paid on September 15, 2001 - Penalty is 40%, Interest is 5% (6 months X .833%).

KW-3 penalty calculation to change in 2002

For tax years ending after December 31, 2001, the penalty on any KW-3 underpayment will be calculated at 1% of the tax due for each month or fraction thereof until the tax is paid or the penalty reaches 24%, rather than the current 10% or 25% rates explained above.



March 2002 withholding of \$500 is due April 15, 2002, but is not paid until June 5, 2003. The KW-5 penalty is **15%**. The additional KW-3 penalty is **3%** (calculated for each month or fraction thereof from March 1, 2003 to the date the tax is paid).

Waiver of Penalty

If your deposit is late due to an event beyond your control, you may request a waiver of the penalty. Simply write a letter or contact us with the specific circumstances(s) that caused the delinquency and request that the penalty be eliminated. Be sure to include in your letter your EIN, the filing period and a telephone number where you may be reached during normal business hours. Send your request with the billing that you received for the late charges.



Important: If there is any interest due, it must be paid before a request for waiver of penalty may be considered or approved. Interest may not be waived, however the rate may be reduced.

OTHER PENALTIES

Returned check fee: In addition to any other penalty or interest, an additional fee of \$30 is charged on returned checks.

Form W-2: An employer/payor who willfully fails to furnish an employee/payee with a W-2 by January 31 of the following year may be subject to a fine up to \$100 for each occurrence. An employer/payor who fails to file the "State" copy of the W-2 (Copy 1) with the Kansas Department of Revenue by the last day of February may be subject to a penalty of \$50 for each W-2 not submitted.

Bond: Any employer/payor who fails to pay withholding taxes for more than one withholding period may be required to post a sum of money as a bond to secure against non-payment of the tax. The amount of the bond is set by the department, and may be up to a maximum of an estimate of 6 months withholding tax liability.

Fraud: The law imposes fines up to \$1,000, imprisonment, and penalties on any employer/payor who with fraudulent intent fails to file or pay withholding tax, or who signs a fraudulent return.

EMPLOYER/PAYOR AND CORPORATE OFFICER LIABILITY

Every employer/payor is liable to the state for payment of the income tax deducted and withheld from wages and other payments subject to Kansas income tax withholding. Officers and directors of a corporation, like sole proprietors and partners, are personally liable for all Kansas withholding tax, penalties or interest due during the period they hold office. Thus, for example, if a corporation fails to remit the withholding taxes, each officer, director, or other responsible party having control of the payment thereof will be personally liable for this corporate debt.

ABOUT OUR BILLING PROCESS

The majority of the billing functions of the Kansas Department of Revenue are computerized. A bill is automatically generated when our system detects a deficiency on your account. A deficiency may either be a balance due or a missing return.

It is most important that you immediately respond to any bill or correspondence from the department. Follow the instructions on the bill. Return the payment voucher (Form KCV) with any non-filed return(s) along with payment of the balance due in the envelope provided. If you have already paid the balance or filed the missing periods, contact us with this information so we may correct our records.

If you have questions about your billing, call the toll-free number at the top of the bill. Our customer relations personnel will also assist you in understanding and responding to a bill or other correspondence from the department.



REPORTING BUSINESS CHANGES

When changes occur in your business, promptly notify the Kansas Department of Revenue. Include your Kansas Tax Account Number, contact name and daytime telephone number on any form or letter reporting changes. You may also report changes to our office by phone 1-877-526-7738 or fax (785) 296-3614.

Mail business change correspondence to:

Customer Relations
Kansas Department of Revenue
915 SW Harrison Street
Topeka, KS 66625-9000

Name or Address Change

If you change the name, location, or mailing address of your business, complete and return Form KW-15 from the front of your Kansas withholding coupon book. You may also mail or fax us a letter listing the former information, the new name and/or address, and the effective date of the change.

Change of Corporate Officers or Directors

When there is a change in your corporate officers or directors, complete and return Form KW-16 from the back of your Kansas withholding coupon book. If you prefer you may mail or fax us a letter showing the name, title, home address, and Social Security Number of each new corporate officer or director, and the effective date of the change. Also provide the name(s) and title(s) of the resigning officer(s) or director(s).

Change of Partners

If your business is a partnership, and less than 50% of the partnership is changed, follow the previous instructions for corporate officer changes to report the new information on each partner.

However, if 50% or more of the partners in a partnership change, a new Kansas Tax Account Number is required. Follow the instructions for change of business ownership to cancel your existing number and apply for a new number.

Change of Business Ownership

When the ownership of the business changes, a new registration is required. Examples of ownership changes that require a new registration include:

- an individual ownership to a partnership,
- a partnership to a corporation,
- one corporation to another corporation, or
- any change in corporate structure that requires a new charter, certificate of authority or a new federal EIN.

To apply for a new Kansas Tax Account Number, obtain Publication KS-1216, "Kansas Business Tax Application," and complete Form CR-16.

You must also cancel your existing registration as of the effective date of the ownership change. To do this, follow the instructions for "Closing Your Withholding Account," on page 22.

CHANGING YOUR FILING FREQUENCY

Once a filing frequency has been established for a calendar year and a coupon book issued, you should not increase or decrease the frequency of your KW-5 deposit reports. Coupons are furnished only for the filing frequency established; filing less frequently will cause you to receive non-filer bills for the missing periods.

The Kansas Department of Revenue periodically reviews the deposit history of each Kansas withholding account to insure the filing frequency is in accordance with the guidelines mandated by law (illustrated by the chart on page 29). This is usually done late in a calendar year, so that any change necessary will take effect January 1 of the upcoming year. A notice of change is usually mailed to the affected accounts in November.

However, we realize errors can occur in assigning a filing frequency to new businesses, or a business can change extensively over a calendar year, causing the withholding filing frequency to either be too often or not often enough. If you believe your filing frequency is out of line with the chart on page 29, call us toll-free at 1-877-526-7738 for instructions.

CLOSING YOUR WITHHOLDING ACCOUNT

When you sell or change the ownership of the business, close your business, or are no longer making payments subject to Kansas withholding, you must cancel your Kansas Tax Account Number. There are three ways to cancel your registration. You may:

- ◆ Complete Form CR-108, "Notice of Discontinuation of Business," and forward it to the department by mail or fax. This form is on page 27. **OR**
- ◆ Complete the "Discontinuation of Business" portion of your Withholding Registration Certificate and mail or fax it to us. **OR**
- ◆ An owner or officer may report the sale or ownership change by calling our toll-free tax assistance number, 1-877-526-7738.



Important: When completing your final KW-5 and KW-3 for this ownership, be sure you also enter the date of the change (as mm/dd/yy) in the "Business Discontinued Effective" boxes on the KW-5 and KW-3 or KW-3E.

When you close your withholding account, all of the required forms (KW-5s, KW-3, W-2s, etc.) must be filed within 30 days after the end of the month in which the business closed or payment of wages ceased, regardless of the usual reporting period due date.

WHEN IN DOUBT ...

Kansas withholding tax law is generally in conformity with the federal law. Therefore, if you have questions about whether a payment is subject to withholding, or whether a worker is your employee or is an independent contractor, contact the Internal Revenue Service. See "Assistance for Federal Taxes" on page 23.

When you have a Kansas withholding tax question or situation that is not addressed in this publication, contact the department for assistance. Although our customer service personnel are able to answer most questions, there are situations that may require an interpretation or clarification based upon the law, regulations and specific facts. When this happens, document the problem or question in writing and request a written opinion from the department. Address your request to:

Office of Policy & Research
Kansas Department of Revenue
915 SW Harrison St.
Topeka, KS 66625-0001

You will receive a written response within 30 days after your request (and any additional information necessary for the ruling) is received. However this type of ruling is limited only to the requesting taxpayer and that taxpayer's specific factual situation. It cannot be relied upon or cited by any other person.

Web Site – www.ink.org/public/kdor

Perhaps one of the most useful resources available to our customers is our web site. Some of the items that may be found there are:

- ◆ Tax forms and instructions
- ◆ Informational publications
- ◆ Electronic filing information
- ◆ Economic development incentives
- ◆ Links to other business resources and the IRS
- ◆ Policy Information Library

Policy Information Library

As a service to taxpayers, a library of policy information for all taxes administered by the department is a part of our web site. This policy library contains the Kansas Statutes and Regulations, Revenue Notices, Revenue Rulings and other written advice issued by the department. Opinion Letters and Private Letter Rulings are also included. However, these letters have been "scrubbed" to protect the privacy of the taxpayer—any information that would identify the taxpayer, such as name, address, product, etc., is blanked out. For ease in locating information, you may search the library by tax type and topic.

Key Statutes and Regulations

Use this book only as a general guide. Only the law (Kansas Statutes Annotated - K.S.A.) and regulations (Kansas Administrative Regulations – K.A.R.) should be used to support a technical legal position. The statutes that were used as the basis for this guide are K.S.A. 79-3228, K.S.A. 79-3294 *et seq.*, and K.S.A. 79-32,107. The regulations governing withholding tax are found in K.A.R. 92-11-1 *et seq.*



OTHER EMPLOYER REQUIREMENTS

Income tax withholding is just one of the responsibilities of an employer. This section summarizes and provides resource information on some of the other federal and state obligations you have as an employer.

FEDERAL REQUIREMENTS

Federal Employers Identification Number (EIN)

If you pay wages to one or more employees, or if your business structure is a partnership, corporation, trust, estate, or nonprofit organization, you must have a federal Employer's Identification Number (EIN). This is a nine-digit number (00-0000000) issued by the Internal Revenue Service. It is used to identify the tax accounts of employers, payors and others for federal tax purposes.



KANSAS REQUIREMENTS

To apply for a number, obtain federal Form SS-4, "Application for Employer Identification Number." This form is available from any Social Security Administration or Internal Revenue Service office. It may also be obtained using the IRS resources in "Assistance for Federal Taxes" on this page.

Once the SS-4 is completed, an owner or officer may obtain an EIN by contacting the IRS Service Center for your region. In Kansas, contact the Austin Service Center of the IRS at (512) 460-7843 or fax (512) 460-8000.

Social Security (FICA) and Medicare Taxes

The Federal Insurance Contributions Act (FICA) provides for a federal system of old age, survivors, disability and hospital insurance. The old age, survivors, and disability insurance part is financed by the **Social Security** tax. The hospital insurance part is financed by the **Medicare** tax. Each tax is reported separately.

Both the employer and the employee pay Social Security and Medicare taxes equally. There is a yearly ceiling on the amount of wages subject to the Social Security tax, but no wage limit on the Medicare portion. The current employee and employer tax rate for Social Security is 6.2%, (12.4% total). The current rate for Medicare tax is 1.45% paid by the employee and 1.45% paid by the employer, for a total of 2.9%.

Federal Unemployment Tax (FUTA)

An employer liable for withholding taxes is usually liable for Federal unemployment taxes as well. The Federal Unemployment Tax Act (FUTA) provides for cooperation between the states and federal government in establishing and administering the unemployment insurance program.

Assistance for Federal Taxes

For information about federal income tax withholding, Social Security and Medicare withholding or federal unemployment tax, contact the IRS. The federal tax guides for employers, Publication 15 (also called a Circular E) and Publication 15-A, are invaluable resources. Tax forms and other federal publications are available from IRS by:

- ◆ Phone 1-800-TAX-FORM (1-800-829-3676)
- ◆ Computer **www.irs.gov**
- ◆ FTP **[ftp.irs.gov](ftp://ftp.irs.gov)**
- ◆ Fax 1-703-368-9694

Immigration and Naturalization Service (INS)

The Federal Immigration Reform and Control Act of 1986 requires all employers to verify the employment eligibility of new employees. The law obligates an employer to process Employment Eligibility Verification Form I-9. For information and live assistance for this process, contact the INS Employer Hotline at (800) 357-1099. For forms, call the INS Forms Hotline at (800) 870-3676, or your local INS office.

Kansas Unemployment Tax

The Kansas Employment Security Law was enacted to provide some income during limited unemployment for those who are out of work due to conditions in the economy and through no fault of their own. All Kansas employers are required to file a report with the Kansas Department of Human Resources, Division of Employment Security to determine their unemployment tax status. Although all employers doing business in Kansas are subject to the provisions of the Employment Security Law, not all employers are subject to the taxing provisions of the law.

Employers who begin business operations in Kansas are required to file Form K-CNS 010, "Status Determination Report," within 15 days of the date wages were first paid for employment. Upon receipt of the completed form, a determination of employer liability will be made and the employer will be notified if liability is established.

For additional information about your responsibilities under the Kansas Employment Security Law or to obtain the Status Report, contact:

Division of Employment Security
Kansas Department of Human Resources
401 SW Topeka Blvd.
Topeka, KS 66603-3182
(785) 296-7082
www.hr.state.ks.us

This agency also has offices and field agents statewide – consult the government pages of your phone book for the agent or office nearest you.

Kansas Workers Compensation

Workers compensation is a private insurance plan where the benefits are not paid by the State of Kansas but rather by the employer, generally through an insurance carrier. Kansas law requires all employers in the state who have, or expect to have, a gross annual payroll of \$20,000 in a calendar year, to insure payment of workers compensation benefits for employees injured on the job. The law exempts agricultural pursuits and also wages paid to the employer and family members in determining the \$20,000 threshold.

For more information about your responsibilities for Workers Compensation, contact:

Division of Workers Compensation
Kansas Department of Human Resources
800 SW Jackson, Suite 600
Topeka, KS 66612-1227
Phone: (785) 296-3441
FAX 296-0839
www.hr.state.ks.us

SPECIAL EMPLOYER ISSUES

Safety and Health

All businesses with employees are required to comply with state and federal regulations regarding the protection of employees. The Occupational Safety and Health Administration (OSHA) outlines specific health and safety standards adopted by the U.S. Department of Labor. For more information, contact OSHA at 1-800-362-2896.

The Industrial Safety and Health Division of the Kansas Department of Human Resources (KDHR) offers the On-Site Safety and Health Consultation Services program. This program, partially funded by the federal government, is designed to help employers meet safety obligations voluntarily by the recognition, evaluation and control of work place hazards, without citations or penalties. Technical assistance and training may also be provided in addition to over-all evaluation of safety and health issues. For additional information, contact:

Industrial Safety and Health Section
Kansas Department of Human Resources
512 SW 6th Topeka, 66603-3175
(785) 296-4386
Fax (785) 296-1775
www.hr.state.ks.us

Kansas Department of Health and Environment

Contact this agency with questions or issues of an environmental nature.

Division of Environment – Public Advocate
Building 283 Forbes Field
Topeka, KS 66620
1-800-357-6087
Fax (785) 291-3266
www.kdhe.state.ks.us

U. S. Department of Labor

The Fair Labor Standards Act (FLSA) is the Federal law that sets minimum wage, overtime, record keeping and child labor standards. The FLSA is enforced by the Wage and Hour Division of the U.S. Department of Labor. Employers must display an official poster outlining the provisions of the Act. The Department of Labor also administers the Family and Medical Leave Act (FMLA), which provides certain employees with up to 12 workweeks of unpaid, job-protected leave each year in certain situations.

Information or posters are available from the web site below, your local Wage & Hour office (consult the government pages of your phone book for the office nearest you,) or by contacting:

U. S. Department of Labor — Wage & Hour Division
111 S. 18th Plaza, Suite 2238
Omaha, NE 68102-1321
(316) 269-7166
www.dol.gov/dol/esa/welcome.html

Americans with Disabilities Act (ADA)

The Americans with Disabilities Act prohibits discrimination on the basis of disability, providing coverage for employment, public services, government, telecommunications and transportation. Reasonable accommodations must be provided for known disabilities of applicants for employment and employees. For information about your responsibilities under this act, contact the State's ADA coordinator at (785) 296-1389.



BUSINESS RESOURCE DIRECTORY

Consult these agencies for assistance with your business needs.

Kansas Department of Commerce and Housing

This agency provides a wealth of resource and referral information for businesses.

Kansas Department of Commerce and Housing
700 SW Harrison, Suite 1300
Topeka, KS 66603-3712
First Stop Clearinghouse: (785) 296-5298
Minority Business: (785) 296-3805
Business Development: (785) 296-5298
www.kansascommerce.com

Kansas Secretary of State

To register a corporation in Kansas, or to obtain corporate annual reports, contact:

Secretary of State
Memorial Hall, 1st Floor, 120 SW 10th
Topeka, KS 66612-1594
(785) 296-4564
www.ksos.org

Small Business Administration (SBA)

The U.S. Small Business Administration is the only federal agency solely dedicated to serving the needs of America's small businesses. Assistance is provided in the areas of business development, loans, exporting and procurement programs. There are two district offices for Kansas.

271 W. 3 rd , Suite 2500	323 W. 8 th , Suite 501
Wichita, KS 67202-1212	Kansas City, MO 64105
(316) 269-6273	(816) 374-6729
www.sba.gov	

Small Business Development Centers (SBDCs)

These campus-based centers specialize in providing direct one-on-one counseling on small business issues. There are ten regional centers in Kansas.

KSBDC State Office
214 SW 6th St., Suite 301
Topeka, KS 66603-3719
(785) 296-6514 or
Toll-free 1-877-62K-SBDC (1-877-625-7232)
Fax (785) 291-3261
www.fhsu.edu/ksbdc

DEPARTMENT OF REVENUE

Electronic Funds Transfer Unit
 915 SW Harrison St.
 Topeka KS 66612-1588
 Internet Address: www.webtax.org

**STATE OF KANSAS**

Toll Free: 1-800-525-3901
 Topeka Area Phone: (785) 296-6993
 FAX: (785) 296-0153
 Hearing Impaired TTY: (785) 296-6461

AUTHORIZED FORM FOR ELECTRONIC FUNDS TRANSFER

(Complete, sign, and mail or fax this form to the Department of Revenue.)

Request is:

- ☐ New
☐ Changed Information
☐ Effective Date _____

Tax Type(s):

- ☐ Withholding
☐ Retail Sales
☐ Retail Compensating
☐ Mineral Tax
☐ Consumer Compensating
☐ Motor Fuel

Taxpayer Information (Please type or print):

Name _____	Withholding Tax Acct. No.: <u>036 -</u>
Address _____	Retail Sales Tax Acct. No.: <u>004 -</u>
City, State, Zip _____	Retail Comp. Tax Acct. No.: <u>005 -</u>
Phone Number _____	Consumer Comp. Tax Acct No.: <u>006 -</u>
EFT Contact _____	Motor Fuel or Mineral Tax No.: _____

(Complete this section if ACH Debit option is chosen)☐ **ACH Debit Option**

If ACH Debit is chosen, the information you provide the Kansas Department of Revenue gives us the authorization to debit your bank for the tax(es) identified above. Only you can initiate a debit by calling the state's system and indicating the amount of tax to be paid by electronic funds transfer.

Select a Method: ☐ Touch-Tone ☐ PC-File **Account Type:** (check one) ☐ Checking ☐ Savings

Bank Name: _____ Bank Contact: _____

Phone Number: _____ Transit/ABA# ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

Account # ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

NOTE: PLEASE ENCLOSE A VOIDED CHECK FOR VERIFICATION

☐ **ACH Credit Option**

If ACH credit is chosen, you will be responsible for contacting your bank, indicating the amount you want sent and having the transaction completed timely for funds to be received by the Kansas department of revenue on or before the EFT due date. I hereby request the Kansas department of revenue to grant authority for the above named taxpayer to initiate ACH credit transactions to the state treasurer's bank account. I understand these must be in the NACHA CCD+ format using the TXP convention.

Payroll/Tax Services:

If you contract with a payroll/tax service or if you are with a service preparing this form for a taxpayer, please provide the name of the service and the contact person.

Service Name: _____ Contact Person: _____

Contact Phone Number: _____

Authorized Signature:

Name: _____ Date: _____

Print Name: _____ Title: _____

THIS PAGE BLANK

KANSAS DEPARTMENT OF REVENUE

Customer Relations

Topeka, Kansas 66625-9000

In Topeka: (785) 368-8222

Outside Topeka: 1-877-526-7738

FOR OFFICE USE ONLY

Inactive: _____
Date/Initial

Audited: _____
Date/Initial

Deleted: _____
Date/Initial

NOTICE OF DISCONTINUATION OF BUSINESS

1. _____ 2. _____ 3. _____
Kansas Taxpayer Consolidated ID No. Federal Employer's ID No. Business Phone No.

4. _____ 5. _____
Business Name Business Address

6. _____ 7. _____ 8. _____
Owner's/Officer's Name Current Address Telephone Number

9. On _____, _____ this business was discontinued and I wish to cancel my registration for the following tax(es).
Check each box that applies and enter the **specific account number** for that tax.

- | | |
|--|---|
| <input type="checkbox"/> Retailers' Sales _____ | <input type="checkbox"/> Bingo Enforcement _____ |
| <input type="checkbox"/> Retailers' Compensating _____ | <input type="checkbox"/> Dry Cleaning Surcharge _____ |
| <input type="checkbox"/> Liquor Enforcement _____ | <input type="checkbox"/> Withholding _____ |
| <input type="checkbox"/> Liquor Excise _____ | <input type="checkbox"/> Transient Guest Tax _____ |
| <input type="checkbox"/> Consumer's Use _____ | <input type="checkbox"/> Vehicle Rental Tax _____ |
| <input type="checkbox"/> Tire Excise _____ | <input type="checkbox"/> Water Protection Fee _____ |

10. Does this business currently have employees? ☐ Yes ☐ No If no, enter effective date: _____

11. Has there been a **transfer** or a **change** in ownership? ☐ No ☐ Yes If yes, complete lines a, b and c:

a. Trade name of new business _____

b. New owner's name _____

c. Starting date of new business _____ Taxpayer ID No. _____

12. This business has ☐ a cash bond ☐ an escrow bond ☐ a surety bond ☐ no bond ☐ unknown

13. Have all applicable forms for the taxes checked above been filed up to date of closing? ☐ Yes ☐ No If no, all must be filed with this form.

14. If this is a consolidated registration, are all locations being closed? ☐ Yes ☐ No If no, list the specific locations to be closed under "Remarks" on line 15.

15. Remarks and final settlement or arrangement for settlement: _____

**SIGN
HERE** ➡

Signature of Retailer/Employer

Title

Date

Signature of Preparer

FOR OFFICE USE ONLY

Was the date that the business was discontinued estimated? ☐ No ☐ Yes If yes, give source of information: _____

Accounts receivable remain to be collected: ☐ No ☐ Yes If yes, tax type: _____

Mailing address: _____

A Jeopardy Assessment is recommended. ☐ No ☐ Yes If yes, tax type: _____

A warrant is recommended. ☐ No ☐ Yes If yes, tax type: _____

Comments: _____

Prepared by: _____ Date: _____

THIS PAGE BLANK

DUE DATES FOR WITHHOLDING TAX DEPOSIT REPORTS (FORM KW-5)

QUAD-MONTHLY - \$		SEMI-MONTHLY - S		MONTHLY - M		QUARTERLY - Q		ANNUAL - A	
ANNUAL WITHHOLDING \$100,000.01 AND ABOVE		ANNUAL WITHHOLDING \$8,000.01 TO \$100,000.00		ANNUAL WITHHOLDING \$1,200.01 TO \$8,000.00		ANNUAL WITHHOLDING \$200.01 TO \$1,200.00		ANNUAL WITHHOLDING \$.00 TO \$200.00	
REPORTING PERIOD	DUE DATE	REPORTING PERIOD	DUE DATE	REPORTING PERIOD	DUE DATE	REPORTING PERIOD	DUE DATE	REPORTING PERIOD	DUE DATE
<p>Reports are due within three banking days of the 7th, 15th, 21st, & the last day of the month.</p> <p>For a calendar of Electronic Funds Transfer (EFT) due dates, contact:</p> <p style="text-align: center;">EFT Section Kansas Department of Revenue 915 SW Harrison St. Topeka, Kansas 66625-0001</p> <p style="text-align: center;">or call</p> <p style="text-align: center;">(785) 296-6993 or (800) 525-3901</p>		Jan 1-15	Jan-25	Jan	Feb-15	Jan, Feb, Mar	Apr-25	Jan-Dec	Jan-25
		Jan 16-31	Feb-10	Feb	Mar-15				
		Feb 1-15	Feb-25	Mar	Apr-15	Apr, May, Jun	July-25		
		Feb 16-28	Mar-10	Apr	May-15				
		Mar 1-15	Mar-25	May	Jun-15	Jul, Aug, Sep	Oct-25		
		Mar 16-31	Apr-10	Jun	Jul-15	Oct, Nov, Dec	Jan-25		
		Apr 1-15	Apr-25	Jul	Aug-15				
		Apr 16-30	May-10	Aug	Sep-15				
		May 1-15	May-25	Sep	Oct-15				
		May 16-31	Jun-10	Oct	Nov-15				
		Jun 1-15	Jun-25	Nov	Dec-15				
		Jun 16-30	Jul-10	Dec	Jan-15				
		Jul 1-15	Jul-25						
		Jul 16-31	Aug-10						
		Aug 1-15	Aug-25						
		Aug 16-31	Sep-10						
		Sep 1-15	Sep-25						
		Sep 16-30	Oct-10						
		Oct 1-15	Oct-25						
		Oct 16-31	Nov-10						
		Nov 1-15	Nov-25						
		Nov 16-30	Dec-10						
		Dec 1-15	Dec-25						
		Dec 16-31	Jan-10						

Due Dates. When the due date of a report falls on a Saturday, Sunday or Legal Holiday, use the next business day. If you are a quad-monthly filer, you will receive a special calendar of EFT due dates.

Private Delivery Service. The Kansas Department of Revenue accepts as timely filed a return or payment mailed by the due date using a private delivery service approved by the Internal Revenue Service.

The annual withholding amounts and filing frequencies are prescribed by Kansas law K.S.A. 79-3298(a). If the director has cause to believe that money withheld by an employer or payor may be converted, diverted, lost, or otherwise not timely paid, the director may at any time require returns and payment more frequent than prescribed by this chart (K.S.A. 79-3298(f)).

Tables for Percentage Method of Kansas Withholding

(For Wages Paid After January 1, 1999)

Remember: The wage amounts are after withholding allowances have been subtracted.

TABLE 1 - If the Payroll Period With Respect to an Employee is Weekly

(a) SINGLE person - Including Head of Household

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$58	\$0			
Over—	But not over—	of excess over—			
\$58	-	\$346		3.50%	\$58
\$346	-	\$635	\$10.10	6.25%	\$346
\$635	-	Over	\$28.13	Plus 6.45%	\$635

(b) MARRIED person -

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$115	\$0			
Over—	But not over—	of excess over—			
\$115	-	\$692		3.50%	\$115
\$692	-	\$1,269	\$20.19	6.25%	\$692
\$1,269	-	Over	\$56.25	Plus 6.45%	\$1,269

TABLE 2 - If the Payroll Period With Respect to an Employee is Bi-Weekly

(a) SINGLE person - Including Head of Household

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$115	\$0			
Over—	But not over—	of excess over—			
\$115	-	\$692		3.50%	\$115
\$692	-	\$1,269	\$20.19	6.25%	\$692
\$1,269	-	Over	\$56.25	Plus 6.45%	\$1,269

(b) MARRIED person -

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$231	0			
Over—	But not over—	of excess over—			
\$231	-	\$1,385		3.50%	\$231
\$1,385	-	\$2,538	\$40.38	6.25%	\$1,385
\$2,538	-	Over	\$112.50	Plus 6.45%	\$2,538

TABLE 3 - If the Payroll Period With Respect to an Employee is Semi-Monthly

(a) SINGLE person - Including Head of Household

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$125	\$0			
Over—	But not over—	of excess over—			
\$125	-	\$750		3.50%	\$125
\$750	-	\$1,375	\$21.88	6.25%	\$750
\$1,375	-	Over	\$60.94	Plus 6.45%	\$1,375

(b) MARRIED person -

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$250	\$0			
Over—	But not over—	of excess over—			
\$250	-	\$1,500		3.50%	\$250
\$1,500	-	\$2,750	\$43.75	6.25%	\$1,500
\$2,750	-	Over	\$121.88	Plus 6.45%	\$2,750

TABLE 4 - If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person - Including Head of Household

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$250	\$0			
Over—	But not over—	of excess over—			
\$250	-	\$1,500		3.50%	\$250
\$1,500	-	\$2,750	\$43.75	6.25%	\$1,500
\$2,750	-	Over	\$121.88	Plus 6.45%	\$2,750

(b) MARRIED person -

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$500	\$0			
Over—	But not over—	of excess over—			
\$500	-	\$3,000		3.50%	\$500
\$3,000	-	\$5,500	\$87.50	6.25%	\$3,000
\$5,500	-	Over	\$243.75	Plus 6.45%	\$5,500

Tables for Percentage Method of Kansas Withholding

(For Wages Paid After January 1, 1999)

Remember: The wage amounts are after withholding allowances have been subtracted.

TABLE 5 - If the Payroll Period With Respect to an Employee is Quarterly

(a) SINGLE person - Including Head of Household

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$750	\$0			
Over—	But not over—	of excess over—			
\$750	-	\$4,500	\$0.00	3.50%	\$750
\$4,500	-	\$8,250	\$131.25	6.25%	\$4,500
\$8,250	-	Over	\$365.63	Plus 6.45%	\$8,250

(b) MARRIED person -

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$1,500	\$0			
Over—	But not over—	of excess over—			
\$1,500	-	\$9,000		3.50%	\$1,500
\$9,000	-	\$16,500	\$262.50	6.25%	\$9,000
\$16,500	-	Over	\$731.25	Plus 6.45%	\$16,500

TABLE 6- If the Payroll Period With Respect to an Employee is Semi-Annual

(a) SINGLE person - Including Head of Household

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$1,500	\$0			
Over—	But not over—	of excess over—			
\$1,500	-	\$9,000	\$0.00	3.50%	\$1,500
\$9,000	-	\$16,500	\$262.50	6.25%	\$9,000
\$16,500	-	Over	\$731.25	Plus 6.45%	\$16,500

(b) MARRIED person -

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$3,000	\$0			
Over—	But not over—	of excess over—			
\$3,000	-	\$18,000		3.50%	\$3,000
\$18,000	-	\$33,000	\$525.00	6.25%	\$18,000
\$33,000	-	Over	\$1,462.50	Plus 6.45%	\$33,000

TABLE 7 - If the Payroll Period With Respect to an Employee is Annual

(a) SINGLE person - Including Head of Household

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$3,000	\$0			
Over—	But not over—	of excess over—			
\$3,000	-	\$18,000		3.50%	\$3,000
\$18,000	-	\$33,000	\$525.00	Plus 6.25%	\$18,000
\$33,000	-	Over	\$1,462.50	Plus 6.45%	\$33,000

(b) MARRIED person -

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$6,000	\$0			
Over—	But not over—	of excess over—			
\$6,000	-	\$36,000		3.50%	\$6,000
\$36,000	-	\$66,000	\$1,050.00	Plus 6.25%	\$36,000
\$66,000	-	Over	\$2,925.00	Plus 6.45%	\$66,000

**TABLE 8 - If the Payroll Period With Respect to an Employee is a Daily Payroll Period
or a Miscellaneous Payroll Period**

(a) SINGLE person - Including Head of Household

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$12	\$0			
Over—	But not over—	of excess over—			
\$12	-	\$69		3.50%	\$12
\$69	-	\$127	\$2.02	6.25%	\$69
\$127	-	Over	\$5.63	Plus 6.45%	\$127

(b) MARRIED person -

If the amount of wages (after subtracting with- holding allowances) is:		The amount of KANSAS income tax to be withheld shall be:			
Not Over	\$23	\$0			
Over—	But not over—	of excess over—			
\$23	-	\$138		3.50%	\$23
\$138	-	\$254	\$4.04	6.25%	\$138
\$254	-	Over	\$11.25	Plus 6.45%	\$254

SINGLE Persons - DAILY or MISCELLANEOUS Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
0	25	0	0	0	0	0	0	0	0	0	0	0
25	30	1	0	0	0	0	0	0	0	0	0	0
30	35	1	0	0	0	0	0	0	0	0	0	0
35	40	1	1	0	0	0	0	0	0	0	0	0
40	45	1	1	0	0	0	0	0	0	0	0	0
45	50	1	1	1	0	0	0	0	0	0	0	0
50	55	1	1	1	1	0	0	0	0	0	0	0
55	60	2	1	1	1	0	0	0	0	0	0	0
60	65	2	1	1	1	1	0	0	0	0	0	0
65	70	2	2	1	1	1	0	0	0	0	0	0
70	75	2	2	2	1	1	1	0	0	0	0	0
75	80	3	2	2	1	1	1	0	0	0	0	0
80	85	3	2	2	2	1	1	1	0	0	0	0
85	90	3	3	2	2	1	1	1	1	0	0	0
90	95	3	3	2	2	2	1	1	1	0	0	0
95	100	4	3	3	2	2	1	1	1	1	0	0
100	105	4	4	3	2	2	2	1	1	1	0	0
105	110	4	4	3	3	2	2	2	1	1	1	0
110	115	5	4	4	3	3	2	2	1	1	1	1
115	120	5	5	4	3	3	2	2	2	1	1	1
120	125	5	5	4	4	3	3	2	2	1	1	1
125	130	6	5	5	4	4	3	2	2	2	1	1
130	135	6	5	5	4	4	3	3	2	2	2	1
135	140	6	6	5	5	4	4	3	3	2	2	1
140	145	7	6	6	5	4	4	3	3	2	2	2
145	150	7	6	6	5	5	4	4	3	3	2	2
150	155	7	7	6	6	5	5	4	3	3	2	2
155	160	8	7	6	6	5	5	4	4	3	3	2
160	165	8	7	7	6	6	5	5	4	4	3	2
165	170	8	8	7	7	6	5	5	4	4	3	3
170	175	9	8	7	7	6	6	5	5	4	4	3
175	180	9	8	8	7	7	6	6	5	4	4	3
180	185	9	9	8	8	7	6	6	5	5	4	4
185	190	10	9	8	8	7	7	6	6	5	5	4
190	195	10	9	9	8	8	7	7	6	5	5	4
195	200	10	10	9	9	8	7	7	6	6	5	5
200	205	10	10	9	9	8	8	7	7	6	5	5
205	210	11	10	10	9	9	8	7	7	6	6	5
210	215	11	11	10	9	9	8	8	7	7	6	6
215	220	11	11	10	10	9	9	8	8	7	6	6
220	225	12	11	11	10	10	9	8	8	7	7	6
225	230	12	12	11	10	10	9	9	8	8	7	7
230	235	12	12	11	11	10	10	9	9	8	7	7
235	240	13	12	12	11	11	10	9	9	8	8	7
240	245	13	13	12	11	11	10	10	9	9	8	7
245	250	13	13	12	12	11	11	10	9	9	8	8
250	255	14	13	13	12	11	11	10	10	9	9	8
255	260	14	13	13	12	12	11	11	10	10	9	8
260	265	14	14	13	13	12	12	11	10	10	9	9
265	270	15	14	14	13	12	12	11	11	10	10	9
270	275	15	14	14	13	13	12	12	11	11	10	9
275	280	15	15	14	14	13	13	12	11	11	10	10
280	285	16	15	15	14	13	13	12	12	11	11	10
285	290	16	15	15	14	14	13	13	12	12	11	10
290	295	16	16	15	15	14	14	13	12	12	11	11

Continued on next page

SINGLE Persons - DAILY or MISCELLANEOUS Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
295	300	17	16	16	15	14	14	13	13	12	12	11
300	305	17	16	16	15	15	14	14	13	12	12	11
305	310	17	17	16	16	15	14	14	13	13	12	12
310	315	18	17	16	16	15	15	14	14	13	13	12
315	320	18	17	17	16	16	15	15	14	13	13	12
320	325	18	18	17	17	16	15	15	14	14	13	13
325	330	19	18	17	17	16	16	15	15	14	14	13
330	335	19	18	18	17	17	16	16	15	14	14	13
335	340	19	19	18	18	17	16	16	15	15	14	14
340	345	20	19	18	18	17	17	16	16	15	15	14
345	350	20	19	19	18	18	17	17	16	15	15	14
350	355	20	20	19	19	18	17	17	16	16	15	15
355	360	20	20	19	19	18	18	17	17	16	15	15
360	365	21	20	20	19	19	18	17	17	16	16	15
365	370	21	21	20	19	19	18	18	17	17	16	16
370	375	21	21	20	20	19	19	18	18	17	16	16
375	380	22	21	21	20	20	19	18	18	17	17	16
380	385	22	22	21	20	20	19	19	18	18	17	17
385	390	22	22	21	21	20	20	19	19	18	17	17
390	395	23	22	22	21	21	20	19	19	18	18	17
395	400	23	23	22	21	21	20	20	19	19	18	17
400	405	23	23	22	22	21	21	20	19	19	18	18
405	410	24	23	23	22	21	21	20	20	19	19	18
410	415	24	23	23	22	22	21	21	20	20	19	18
415	420	24	24	23	23	22	22	21	20	20	19	19
420	425	25	24	24	23	22	22	21	21	20	20	19
425	430	25	24	24	23	23	22	22	21	21	20	19
430	435	25	25	24	24	23	23	22	21	21	20	20
435	440	26	25	25	24	23	23	22	22	21	21	20
440	445	26	25	25	24	24	23	23	22	22	21	20
445	450	26	26	25	25	24	24	23	22	22	21	21
450	455	27	26	26	25	24	24	23	23	22	22	21
455	460	27	26	26	25	25	24	24	23	22	22	21
\$460 and over		Use Table 8(a) for Single person										

MARRIED Persons - DAILY or MISCELLANEOUS Payroll Period

And the wages are-		And the number of withholding allowances claimed is-											
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld shall be-											
0	25	0	0	0	0	0	0	0	0	0	0	0	
25	30	0	0	0	0	0	0	0	0	0	0	0	
30	35	0	0	0	0	0	0	0	0	0	0	0	
35	40	1	0	0	0	0	0	0	0	0	0	0	
40	45	1	1	0	0	0	0	0	0	0	0	0	
45	50	1	1	0	0	0	0	0	0	0	0	0	
50	55	1	1	1	0	0	0	0	0	0	0	0	
55	60	1	1	1	0	0	0	0	0	0	0	0	
60	65	2	1	1	1	0	0	0	0	0	0	0	
65	70	2	1	1	1	0	0	0	0	0	0	0	
70	75	2	2	1	1	1	0	0	0	0	0	0	
75	80	2	2	1	1	1	1	0	0	0	0	0	
80	85	2	2	2	1	1	1	0	0	0	0	0	
85	90	2	2	2	1	1	1	1	0	0	0	0	
90	95	3	2	2	2	1	1	1	0	0	0	0	
95	100	3	2	2	2	2	1	1	1	0	0	0	
100	105	3	3	2	2	2	1	1	1	0	0	0	
105	110	3	3	2	2	2	2	1	1	1	0	0	
110	115	3	3	3	2	2	2	1	1	1	1	0	
115	120	3	3	3	3	2	2	2	1	1	1	0	
120	125	4	3	3	3	2	2	2	1	1	1	1	
125	130	4	3	3	3	3	2	2	2	1	1	1	
130	135	4	4	3	3	3	2	2	2	2	1	1	
135	140	4	4	4	3	3	3	2	2	2	1	1	
140	145	5	4	4	3	3	3	2	2	2	2	1	
145	150	5	4	4	4	3	3	3	2	2	2	1	
150	155	5	5	4	4	3	3	3	3	2	2	2	
155	160	5	5	4	4	4	3	3	3	2	2	2	
160	165	6	5	5	4	4	4	3	3	3	2	2	
165	170	6	6	5	4	4	4	3	3	3	2	2	
170	175	6	6	5	5	4	4	4	3	3	3	2	
175	180	7	6	6	5	5	4	4	3	3	3	3	
180	185	7	6	6	5	5	4	4	4	3	3	3	
185	190	7	7	6	6	5	5	4	4	3	3	3	
190	195	8	7	7	6	5	5	4	4	4	3	3	
195	200	8	7	7	6	6	5	5	4	4	4	3	
200	205	8	8	7	7	6	6	5	4	4	4	3	
205	210	9	8	8	7	6	6	5	5	4	4	4	
210	215	9	8	8	7	7	6	6	5	5	4	4	
215	220	9	9	8	8	7	7	6	5	5	4	4	
220	225	10	9	8	8	7	7	6	6	5	5	4	
225	230	10	9	9	8	8	7	7	6	6	5	4	
230	235	10	10	9	9	8	7	7	6	6	5	5	
235	240	10	10	9	9	8	8	7	7	6	6	5	
240	245	11	10	10	9	9	8	8	7	6	6	5	
245	250	11	11	10	9	9	8	8	7	7	6	6	
250	255	11	11	10	10	9	9	8	8	7	7	6	
255	260	12	11	11	10	10	9	8	8	7	7	6	
260	265	12	11	11	10	10	9	9	8	8	7	7	
265	270	12	12	11	11	10	10	9	9	8	7	7	
270	275	13	12	12	11	10	10	9	9	8	8	7	
275	280	13	12	12	11	11	10	10	9	9	8	8	
280	285	13	13	12	12	11	11	10	9	9	8	8	
285	290	14	13	13	12	11	11	10	10	9	9	8	
290	295	14	13	13	12	12	11	11	10	10	9	8	

Continued on next page

MARRIED Persons - DAILY or MISCELLANEOUS Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
295	300	14	14	13	13	12	12	11	10	10	9	9
300	305	15	14	14	13	12	12	11	11	10	10	9
305	310	15	14	14	13	13	12	12	11	11	10	9
310	315	15	15	14	14	13	12	12	11	11	10	10
315	320	16	15	14	14	13	13	12	12	11	11	10
320	325	16	15	15	14	14	13	13	12	11	11	10
325	330	16	16	15	15	14	13	13	12	12	11	11
330	335	17	16	15	15	14	14	13	13	12	12	11
335	340	17	16	16	15	15	14	14	13	12	12	11
340	345	17	17	16	16	15	14	14	13	13	12	12
345	350	18	17	16	16	15	15	14	14	13	13	12
350	355	18	17	17	16	16	15	15	14	13	13	12
355	360	18	18	17	17	16	15	15	14	14	13	13
360	365	19	18	17	17	16	16	15	15	14	13	13
365	370	19	18	18	17	17	16	15	15	14	14	13
370	375	19	19	18	17	17	16	16	15	15	14	14
375	380	19	19	18	18	17	17	16	16	15	14	14
380	385	20	19	19	18	18	17	16	16	15	15	14
385	390	20	20	19	18	18	17	17	16	16	15	15
390	395	20	20	19	19	18	18	17	17	16	15	15
395	400	21	20	20	19	19	18	17	17	16	16	15
400	405	21	21	20	19	19	18	18	17	17	16	16
405	410	21	21	20	20	19	19	18	18	17	16	16
410	415	22	21	21	20	19	19	18	18	17	17	16
415	420	22	21	21	20	20	19	19	18	18	17	16
420	425	22	22	21	21	20	20	19	18	18	17	17
425	430	23	22	22	21	20	20	19	19	18	18	17
430	435	23	22	22	21	21	20	20	19	19	18	17
435	440	23	23	22	22	21	21	20	19	19	18	18
440	445	24	23	23	22	21	21	20	20	19	19	18
445	450	24	23	23	22	22	21	21	20	20	19	18
450	455	24	24	23	23	22	22	21	20	20	19	19
455	460	25	24	24	23	22	22	21	21	20	20	19
\$460 and over		Use Table 8(b) for Married person										

SINGLE Persons - WEEKLY Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
0	65	0	0	0	0	0	0	0	0	0	0	0
65	75	0	0	0	0	0	0	0	0	0	0	0
75	85	1	0	0	0	0	0	0	0	0	0	0
85	95	1	0	0	0	0	0	0	0	0	0	0
95	105	1	0	0	0	0	0	0	0	0	0	0
105	115	2	0	0	0	0	0	0	0	0	0	0
115	125	2	1	0	0	0	0	0	0	0	0	0
125	135	3	1	0	0	0	0	0	0	0	0	0
135	145	3	1	0	0	0	0	0	0	0	0	0
145	155	3	2	0	0	0	0	0	0	0	0	0
155	165	4	2	1	0	0	0	0	0	0	0	0
165	175	4	2	1	0	0	0	0	0	0	0	0
175	185	4	3	1	0	0	0	0	0	0	0	0
185	195	5	3	2	0	0	0	0	0	0	0	0
195	205	5	3	2	0	0	0	0	0	0	0	0
205	215	5	4	2	1	0	0	0	0	0	0	0
215	225	6	4	3	1	0	0	0	0	0	0	0
225	235	6	5	3	1	0	0	0	0	0	0	0
235	245	6	5	3	2	0	0	0	0	0	0	0
245	255	7	5	4	2	1	0	0	0	0	0	0
255	265	7	6	4	3	1	0	0	0	0	0	0
265	275	7	6	4	3	1	0	0	0	0	0	0
275	285	8	6	5	3	2	0	0	0	0	0	0
285	295	8	7	5	4	2	1	0	0	0	0	0
295	305	8	7	5	4	2	1	0	0	0	0	0
305	315	9	7	6	4	3	1	0	0	0	0	0
315	325	9	8	6	5	3	2	0	0	0	0	0
325	335	10	8	7	5	3	2	0	0	0	0	0
335	345	10	8	7	5	4	2	1	0	0	0	0
345	355	10	9	7	6	4	3	1	0	0	0	0
355	365	11	9	8	6	5	3	1	0	0	0	0
365	375	12	9	8	6	5	3	2	0	0	0	0
375	385	12	10	8	7	5	4	2	1	0	0	0
385	395	13	10	9	7	6	4	3	1	0	0	0
395	405	13	11	9	7	6	4	3	1	0	0	0
405	415	14	11	9	8	6	5	3	2	0	0	0
415	425	15	12	10	8	7	5	4	2	1	0	0
425	435	15	13	10	8	7	5	4	2	1	0	0
435	445	16	13	11	9	7	6	4	3	1	0	0
445	455	17	14	11	9	8	6	5	3	2	0	0
455	465	17	15	12	10	8	7	5	3	2	0	0
465	475	18	15	12	10	8	7	5	4	2	1	0
475	485	18	16	13	10	9	7	6	4	3	1	0
485	495	19	16	14	11	9	8	6	5	3	2	0
495	505	20	17	14	12	9	8	6	5	3	2	0
505	515	20	18	15	12	10	8	7	5	4	2	1
515	525	21	18	16	13	10	9	7	6	4	3	1
525	535	22	19	16	13	11	9	7	6	4	3	1
535	545	22	20	17	14	11	9	8	6	5	3	2
545	555	23	20	17	15	12	10	8	7	5	4	2
555	565	23	21	18	15	13	10	8	7	5	4	2
565	575	24	21	19	16	13	11	9	7	6	4	3
575	585	25	22	19	17	14	11	9	8	6	5	3
585	595	25	23	20	17	15	12	10	8	7	5	3
595	605	26	23	21	18	15	12	10	8	7	5	4
605	615	27	24	21	18	16	13	10	9	7	6	4

Continued on next page

SINGLE Persons - WEEKLY Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At	But Less	0	1	2	3	4	5	6	7	8	9	10
Least	Than	The amount of income tax to be withheld shall be-										
615	625	27	25	22	19	16	14	11	9	8	6	5
625	635	28	25	22	20	17	14	12	9	8	6	5
635	645	28	26	23	20	18	15	12	10	8	7	5
645	655	29	26	24	21	18	16	13	10	9	7	6
655	665	30	27	24	22	19	16	13	11	9	7	6
665	675	30	28	25	22	20	17	14	11	9	8	6
675	685	31	28	26	23	20	17	15	12	10	8	7
685	695	32	29	26	23	21	18	15	13	10	9	7
695	705	32	30	27	24	21	19	16	13	11	9	7
705	715	33	30	27	25	22	19	17	14	11	9	8
715	725	34	31	28	25	23	20	17	15	12	10	8
725	735	34	31	29	26	23	21	18	15	12	10	8
735	745	35	32	29	27	24	21	18	16	13	10	9
745	755	36	33	30	27	25	22	19	16	14	11	9
755	765	36	33	31	28	25	22	20	17	14	12	9
765	775	37	34	31	28	26	23	20	18	15	12	10
775	785	38	35	32	29	26	24	21	18	16	13	10
785	795	38	35	33	30	27	24	22	19	16	14	11
795	805	39	36	33	30	28	25	22	20	17	14	11
805	815	39	37	34	31	28	26	23	20	17	15	12
815	825	40	37	35	32	29	26	23	21	18	15	13
825	835	41	38	35	32	30	27	24	21	19	16	13
835	845	41	39	36	33	30	27	25	22	19	17	14
845	855	42	39	36	34	31	28	25	23	20	17	15
855	865	43	40	37	34	32	29	26	23	21	18	15
865	875	43	41	38	35	32	29	27	24	21	19	16
875	885	44	41	38	36	33	30	27	25	22	19	16
885	895	45	42	39	36	33	31	28	25	22	20	17
\$895 and over		Use Table 1(a) for Single person										

Married Persons - Weekly Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
0	60	0	0	0	0	0	0	0	0	0	0	0
60	80	0	0	0	0	0	0	0	0	0	0	0
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	1	0	0	0	0	0	0	0	0	0	0
140	160	2	0	0	0	0	0	0	0	0	0	0
160	180	3	1	0	0	0	0	0	0	0	0	0
180	200	3	2	0	0	0	0	0	0	0	0	0
200	220	4	2	1	0	0	0	0	0	0	0	0
220	240	5	3	2	0	0	0	0	0	0	0	0
240	260	5	4	2	1	0	0	0	0	0	0	0
260	280	6	5	3	2	0	0	0	0	0	0	0
280	300	7	5	4	2	1	0	0	0	0	0	0
300	320	7	6	4	3	1	0	0	0	0	0	0
320	340	8	7	5	4	2	1	0	0	0	0	0
340	360	9	7	6	4	3	1	0	0	0	0	0
360	380	10	8	7	5	4	2	0	0	0	0	0
380	400	10	9	7	6	4	3	1	0	0	0	0
400	420	11	9	8	6	5	3	2	0	0	0	0
420	440	12	10	9	7	6	4	3	1	0	0	0
440	460	12	11	9	8	6	5	3	2	0	0	0
460	480	13	12	10	9	7	6	4	2	1	0	0
480	500	14	12	11	9	8	6	5	3	2	0	0
500	520	14	13	11	10	8	7	5	4	2	1	0
520	540	15	14	12	11	9	8	6	5	3	2	0
540	560	16	14	13	11	10	8	7	5	4	2	1
560	580	17	15	14	12	11	9	7	6	4	3	1
580	600	17	16	14	13	11	10	8	7	5	4	2
600	620	18	16	15	13	12	10	9	7	6	4	3
620	640	19	17	16	14	13	11	10	8	7	5	4
640	660	19	18	16	15	13	12	10	9	7	6	4
660	680	20	19	17	16	14	13	11	9	8	6	5
680	700	21	19	18	16	15	13	12	10	9	7	6
700	720	23	20	18	17	15	14	12	11	9	8	6
720	740	24	21	19	18	16	15	13	12	10	9	7
740	760	25	22	20	18	17	15	14	12	11	9	8
760	780	26	24	21	19	18	16	14	13	11	10	8
780	800	28	25	22	20	18	17	15	14	12	11	9
800	820	29	26	23	21	19	17	16	14	13	11	10
820	840	30	27	25	22	20	18	17	15	14	12	11
840	860	31	29	26	23	20	19	17	16	14	13	11
860	880	33	30	27	24	22	20	18	16	15	13	12
880	900	34	31	28	26	23	20	19	17	16	14	13
900	920	35	32	30	27	24	21	19	18	16	15	13
920	940	36	34	31	28	25	23	20	19	17	16	14
940	960	38	35	32	29	27	24	21	19	18	16	15
960	980	39	36	33	31	28	25	23	20	18	17	15
980	1,000	40	37	35	32	29	26	24	21	19	18	16
1,000	1,020	41	39	36	33	30	28	25	22	20	18	17
1,020	1,040	43	40	37	34	32	29	26	24	21	19	18
1,040	1,060	44	41	38	36	33	30	28	25	22	20	18
1,060	1,080	45	42	40	37	34	31	29	26	23	21	19
1,080	1,100	46	44	41	38	35	33	30	27	25	22	20
1,100	1,120	48	45	42	39	37	34	31	29	26	23	20
1,120	1,140	49	46	43	41	38	35	33	30	27	24	22

Continued on next page

Married Persons - Weekly Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At	But Less	0	1	2	3	4	5	6	7	8	9	10
Least	Than	The amount of income tax to be withheld shall be-										
1,140	1,160	50	47	45	42	39	36	34	31	28	26	23
1,160	1,180	51	49	46	43	40	38	35	32	30	27	24
1,180	1,200	53	50	47	44	42	39	36	34	31	28	25
1,200	1,220	54	51	48	46	43	40	38	35	32	29	27
1,220	1,240	55	52	50	47	44	41	39	36	33	31	28
1,240	1,260	56	54	51	48	45	43	40	37	35	32	29
1,260	1,280	58	55	52	49	47	44	41	39	36	33	30
1,280	1,300	59	56	53	51	48	45	43	40	37	34	32
1,300	1,320	60	57	55	52	49	46	44	41	38	36	33
1,320	1,340	61	59	56	53	50	48	45	42	40	37	34
1,340	1,360	63	60	57	54	52	49	46	44	41	38	35
1,360	1,380	64	61	58	56	53	50	48	45	42	39	37
1,380	1,400	65	62	60	57	54	51	49	46	43	41	38
1,400	1,420	67	64	61	58	55	53	50	47	45	42	39
1,420	1,440	68	65	62	59	57	54	51	49	46	43	40
1,440	1,460	69	66	64	61	58	55	53	50	47	44	42
1,460	1,480	70	68	65	62	59	56	54	51	48	46	43
1,480	1,500	72	69	66	63	61	58	55	52	50	47	44
1,500	1,520	73	70	67	65	62	59	56	54	51	48	45
1,520	1,540	74	72	69	66	63	60	58	55	52	49	47
1,540	1,560	76	73	70	67	64	62	59	56	53	51	48
1,560	1,580	77	74	71	69	66	63	60	57	55	52	49
1,580	1,600	78	75	73	70	67	64	61	59	56	53	50
1,600	1,620	79	77	74	71	68	66	63	60	57	54	52
1,620	1,640	81	78	75	72	70	67	64	61	58	56	53
1,640	1,660	82	79	76	74	71	68	65	63	60	57	54
1,660	1,680	83	81	78	75	72	69	67	64	61	58	55
1,680	1,700	85	82	79	76	73	71	68	65	62	60	57
1,700	1,720	86	83	80	78	75	72	69	66	64	61	58
1,720	1,740	87	84	82	79	76	73	70	68	65	62	59
1,740	1,760	89	86	83	80	77	75	72	69	66	63	61
1,760	1,780	90	87	84	81	79	76	73	70	67	65	62
1,780	1,800	91	88	85	83	80	77	74	72	69	66	63
\$1,800 and over		Use Table 1(b) for Married person										

Single Persons - Bi-Weekly Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
0	125	0	0	0	0	0	0	0	0	0	0	0
125	145	1	0	0	0	0	0	0	0	0	0	0
145	165	1	0	0	0	0	0	0	0	0	0	0
165	185	2	0	0	0	0	0	0	0	0	0	0
185	205	3	0	0	0	0	0	0	0	0	0	0
205	225	3	0	0	0	0	0	0	0	0	0	0
225	245	4	1	0	0	0	0	0	0	0	0	0
245	265	5	2	0	0	0	0	0	0	0	0	0
265	285	6	3	0	0	0	0	0	0	0	0	0
285	305	6	3	0	0	0	0	0	0	0	0	0
305	325	7	4	1	0	0	0	0	0	0	0	0
325	345	8	5	2	0	0	0	0	0	0	0	0
345	365	8	5	2	0	0	0	0	0	0	0	0
365	385	9	6	3	0	0	0	0	0	0	0	0
385	405	10	7	4	1	0	0	0	0	0	0	0
405	425	10	7	4	1	0	0	0	0	0	0	0
425	445	11	8	5	2	0	0	0	0	0	0	0
445	465	12	9	6	3	0	0	0	0	0	0	0
465	485	13	10	7	4	0	0	0	0	0	0	0
485	505	13	10	7	4	1	0	0	0	0	0	0
505	525	14	11	8	5	2	0	0	0	0	0	0
525	545	15	12	9	6	3	0	0	0	0	0	0
545	565	15	12	9	6	3	0	0	0	0	0	0
565	585	16	13	10	7	4	1	0	0	0	0	0
585	605	17	14	11	8	5	2	0	0	0	0	0
605	625	17	14	11	8	5	2	0	0	0	0	0
625	645	18	15	12	9	6	3	0	0	0	0	0
645	665	19	16	13	10	7	4	1	0	0	0	0
665	685	20	17	14	11	7	4	1	0	0	0	0
685	705	20	17	14	11	8	5	2	0	0	0	0
705	725	22	18	15	12	9	6	3	0	0	0	0
725	745	23	19	16	13	10	7	4	0	0	0	0
745	765	24	19	16	13	10	7	4	1	0	0	0
765	785	25	20	17	14	11	8	5	2	0	0	0
785	805	27	21	18	15	12	9	6	3	-0	0	0
805	825	28	22	18	15	12	9	6	3	0	0	0
825	845	29	24	19	16	13	10	7	4	1	0	0
845	865	30	25	20	17	14	11	8	5	2	0	0
865	885	32	26	21	18	14	11	8	5	2	0	0
885	905	33	27	22	18	15	12	9	6	3	0	0
905	925	34	29	23	19	16	13	10	7	4	1	0
925	945	35	30	25	20	17	14	11	7	4	1	0
945	965	37	31	26	20	17	14	11	8	5	2	0
965	985	38	32	27	22	18	15	12	9	6	3	0
985	1,005	39	34	28	23	19	16	13	10	7	4	0
1,005	1,025	40	35	30	24	19	16	13	10	7	4	1
1,025	1,045	42	36	31	25	20	17	14	11	8	5	2
1,045	1,065	43	37	32	27	21	18	15	12	9	6	3
1,065	1,085	44	39	33	28	22	18	15	12	9	6	3
1,085	1,105	45	40	35	29	24	19	16	13	10	7	4
1,105	1,125	47	41	36	30	25	20	17	14	11	8	5
1,125	1,145	48	42	37	32	26	21	18	14	11	8	5
1,145	1,165	49	44	38	33	27	22	18	15	12	9	6
1,165	1,185	50	45	40	34	29	23	19	16	13	10	7
1,185	1,205	52	46	41	35	30	25	20	17	14	11	7
1,205	1,225	53	47	42	37	31	26	20	17	14	11	8

Continued on next page

Single Persons - Bi-Weekly Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
1,225	1,245	54	49	43	38	32	27	22	18	15	12	9
1,245	1,265	55	50	45	39	34	28	23	19	16	13	10
1,265	1,285	57	51	46	40	35	30	24	19	16	13	10
1,285	1,305	58	52	47	42	36	31	25	20	17	14	11
1,305	1,325	59	54	48	43	37	32	27	21	18	15	12
1,325	1,345	61	55	50	44	39	33	28	23	18	15	12
1,345	1,365	62	56	51	45	40	35	29	24	19	16	13
1,365	1,385	63	58	52	47	41	36	30	25	20	17	14
1,385	1,405	64	59	53	48	42	37	32	26	21	18	14
1,405	1,425	66	60	55	49	44	38	33	28	22	18	15
1,425	1,445	67	61	56	50	45	40	34	29	23	19	16
1,445	1,465	68	63	57	52	46	41	35	30	25	20	17
1,465	1,485	70	64	58	53	47	42	37	31	26	20	17
1,485	1,505	71	65	60	54	49	43	38	33	27	22	18
1,505	1,525	72	67	61	55	50	45	39	34	28	23	19
1,525	1,545	73	68	62	57	51	46	40	35	30	24	19
1,545	1,565	75	69	64	58	52	47	42	36	31	25	20
1,565	1,585	76	70	65	59	54	48	43	38	32	27	21
1,585	1,605	77	72	66	61	55	50	44	39	33	28	23
1,605	1,625	79	73	67	62	56	51	45	40	35	29	24
1,625	1,645	80	74	69	63	58	52	47	41	36	30	25
1,645	1,665	81	76	70	64	59	53	48	43	37	32	26
1,665	1,685	82	77	71	66	60	55	49	44	38	33	28
1,685	1,705	84	78	73	67	61	56	50	45	40	34	29
1,705	1,725	85	79	74	68	63	57	52	46	41	35	30
1,725	1,745	86	81	75	70	64	58	53	48	42	37	31
1,745	1,765	88	82	76	71	65	60	54	49	43	38	33
1,765	1,785	89	83	78	72	67	61	55	50	45	39	34
\$1,785 and over		Use Table 2(a) for Single person										

MARRIED Persons - BI-WEEKLY Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
0	130	0	0	0	0	0	0	0	0	0	0	0
130	170	0	0	0	0	0	0	0	0	0	0	0
170	210	0	0	0	0	0	0	0	0	0	0	0
210	250	1	0	0	0	0	0	0	0	0	0	0
250	290	3	0	0	0	0	0	0	0	0	0	0
290	330	4	1	0	0	0	0	0	0	0	0	0
330	370	6	2	0	0	0	0	0	0	0	0	0
370	410	7	4	1	0	0	0	0	0	0	0	0
410	450	8	5	2	0	0	0	0	0	0	0	0
450	490	10	7	4	0	0	0	0	0	0	0	0
490	530	11	8	5	2	0	0	0	0	0	0	0
530	570	13	9	6	3	0	0	0	0	0	0	0
570	610	14	11	8	5	2	0	0	0	0	0	0
610	650	15	12	9	6	3	0	0	0	0	0	0
650	690	17	14	11	8	5	2	0	0	0	0	0
690	730	18	15	12	9	6	3	0	0	0	0	0
730	770	20	16	13	10	7	4	1	0	0	0	0
770	810	21	18	15	12	9	6	3	0	0	0	0
810	850	22	19	16	13	10	7	4	1	0	0	0
850	890	24	21	18	15	12	9	6	3	0	0	0
890	930	25	22	19	16	13	10	7	4	1	0	0
930	970	27	23	20	17	14	11	8	5	2	0	0
970	1,010	28	25	22	19	16	13	10	7	4	0	0
1,010	1,050	29	26	23	20	17	14	11	8	5	2	0
1,050	1,090	31	28	25	22	19	16	13	10	6	3	0
1,090	1,130	32	29	26	23	20	17	14	11	8	5	2
1,130	1,170	34	30	27	24	21	18	15	12	9	6	3
1,170	1,210	35	32	29	26	23	20	17	14	11	8	5
1,210	1,250	36	33	30	27	24	21	18	15	12	9	6
1,250	1,290	38	35	32	29	26	23	20	17	13	10	7
1,290	1,330	39	36	33	30	27	24	21	18	15	12	9
1,330	1,370	41	37	34	31	28	25	22	19	16	13	10
1,370	1,410	43	39	36	33	30	27	24	21	18	15	12
1,410	1,450	46	40	37	34	31	28	25	22	19	16	13
1,450	1,490	48	43	39	36	33	30	27	24	20	17	14
1,490	1,530	51	45	40	37	34	31	28	25	22	19	16
1,530	1,570	53	48	42	38	35	32	29	26	23	20	17
1,570	1,610	56	50	45	40	37	34	31	28	25	22	19
1,610	1,650	58	53	47	42	38	35	32	29	26	23	20
1,650	1,690	61	55	50	44	40	37	34	31	27	24	21
1,690	1,730	63	58	52	47	41	38	35	32	29	26	23
1,730	1,770	66	60	55	49	44	39	36	33	30	27	24
1,770	1,810	68	63	57	52	46	41	38	35	32	29	26
1,810	1,850	71	65	60	54	49	44	39	36	33	30	27
1,850	1,890	73	68	62	57	51	46	41	38	34	31	28
1,890	1,930	76	70	65	59	54	49	43	39	36	33	30
1,930	1,970	78	73	67	62	56	51	46	40	37	34	31
1,970	2,010	81	75	70	64	59	54	48	43	39	36	33
2,010	2,050	83	78	72	67	61	56	51	45	40	37	34
2,050	2,090	86	80	75	69	64	59	53	48	42	38	35
2,090	2,130	88	83	77	72	66	61	56	50	45	40	37
2,130	2,170	91	85	80	74	69	64	58	53	47	42	38
2,170	2,210	93	88	82	77	71	66	61	55	50	44	40
2,210	2,250	96	90	85	79	74	69	63	58	52	47	42
2,250	2,290	98	93	87	82	76	71	66	60	55	49	44

Continued on next page

MARRIED Persons - BI-WEEKLY Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
2,290	2,330	101	95	90	84	79	74	68	63	57	52	47
2,330	2,370	103	98	92	87	81	76	71	65	60	54	49
2,370	2,410	106	100	95	89	84	79	73	68	62	57	52
2,410	2,450	108	103	97	92	86	81	76	70	65	59	54
2,450	2,490	111	105	100	94	89	84	78	73	67	62	57
2,490	2,530	113	108	102	97	91	86	81	75	70	64	59
2,530	2,570	116	110	105	99	94	89	83	78	72	67	62
2,570	2,610	118	113	107	102	96	91	86	80	75	69	64
2,610	2,650	121	115	110	104	99	94	88	83	77	72	67
2,650	2,690	123	118	112	107	101	96	91	85	80	74	69
2,690	2,730	126	120	115	109	104	99	93	88	82	77	72
2,730	2,770	129	123	117	112	106	101	96	90	85	79	74
2,770	2,810	131	126	120	114	109	104	98	93	87	82	77
2,810	2,850	134	128	123	117	111	106	101	95	90	84	79
2,850	2,890	136	131	125	120	114	109	103	98	92	87	82
2,890	2,930	139	133	128	122	117	111	106	100	95	89	84
2,930	2,970	142	136	130	125	119	114	108	103	97	92	87
2,970	3,010	144	139	133	127	122	116	111	105	100	94	89
3,010	3,050	147	141	136	130	124	119	113	108	102	97	92
3,050	3,090	149	144	138	133	127	121	116	110	105	99	94
3,090	3,130	152	146	141	135	130	124	118	113	107	102	97
3,130	3,170	154	149	143	138	132	127	121	115	110	104	99
3,170	3,210	157	151	146	140	135	129	124	118	112	107	102
3,210	3,250	160	154	148	143	137	132	126	121	115	109	104
3,250	3,290	162	157	151	145	140	134	129	123	118	112	107
3,290	3,330	165	159	154	148	142	137	131	126	120	115	109
3,330	3,370	167	162	156	151	145	139	134	128	123	117	112
3,370	3,410	170	164	159	153	148	142	136	131	125	120	114
3,410	3,450	172	167	161	156	150	145	139	133	128	122	117
3,450	3,490	175	169	164	158	153	147	142	136	130	125	119
3,490	3,530	178	172	166	161	155	150	144	139	133	127	122
3,530	3,570	180	175	169	163	158	152	147	141	136	130	124
3,570	3,610	183	177	172	166	160	155	149	144	138	133	127
\$3,610 and over		Use Table 2(b) for Married person										

Single Persons - Semi-Monthly Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
0	145	0	0	0	0	0	0	0	0	0	0	0
145	165	1	0	0	0	0	0	0	0	0	0	0
165	185	2	0	0	0	0	0	0	0	0	0	0
185	205	2	0	0	0	0	0	0	0	0	0	0
205	225	3	0	0	0	0	0	0	0	0	0	0
225	245	4	1	0	0	0	0	0	0	0	0	0
245	265	5	2	0	0	0	0	0	0	0	0	0
265	285	5	2	0	0	0	0	0	0	0	0	0
285	305	6	3	0	0	0	0	0	0	0	0	0
305	325	7	4	1	0	0	0	0	0	0	0	0
325	345	7	4	2	0	0	0	0	0	0	0	0
345	365	8	5	2	0	0	0	0	0	0	0	0
365	385	9	6	3	0	0	0	0	0	0	0	0
385	405	9	7	4	1	0	0	0	0	0	0	0
405	425	10	7	4	1	0	0	0	0	0	0	0
425	445	11	8	5	2	0	0	0	0	0	0	0
445	465	12	9	6	3	-0	0	0	0	0	0	0
465	485	12	9	6	4	1	0	0	0	0	0	0
485	505	13	10	7	4	1	0	0	0	0	0	0
505	525	14	11	8	5	2	0	0	0	0	0	0
525	545	14	11	9	6	3	0	0	0	0	0	0
545	565	15	12	9	6	3	0	0	0	0	0	0
565	585	16	13	10	7	4	1	0	0	0	0	0
585	605	16	14	11	8	5	2	0	0	0	0	0
605	625	17	14	11	8	5	3	0	0	0	0	0
625	645	18	15	12	9	6	3	0	0	0	0	0
645	665	19	16	13	10	7	4	1	0	0	0	0
665	685	19	16	13	11	8	5	2	0	0	0	0
685	705	20	17	14	11	8	5	2	0	0	0	0
705	725	21	18	15	12	9	6	3	0	0	0	0
725	745	21	18	16	13	10	7	4	1	0	0	0
745	765	22	19	16	13	10	7	5	2	0	0	0
765	785	23	20	17	14	11	8	5	2	0	0	0
785	805	25	21	18	15	12	9	6	3	0	0	0
805	825	26	21	18	15	12	10	7	4	1	0	0
825	845	27	22	19	16	13	10	7	4	2	0	0
845	865	28	23	20	17	14	11	8	5	2	0	0
865	885	30	24	20	18	15	12	9	6	3	0	0
885	905	31	26	21	18	15	12	9	7	4	1	0
905	925	32	27	22	19	16	13	10	7	4	1	0
925	945	33	28	23	20	17	14	11	8	5	2	0
945	965	35	29	24	20	17	14	12	9	6	3	0
965	985	36	31	26	21	18	15	12	9	6	4	1
985	1,005	37	32	27	22	19	16	13	10	7	4	1
1,005	1,025	38	33	28	23	19	17	14	11	8	5	2
1,025	1,045	40	34	29	24	20	17	14	11	9	6	3
1,045	1,065	41	36	31	25	21	18	15	12	9	6	3
1,065	1,085	42	37	32	27	22	19	16	13	10	7	4
1,085	1,105	43	38	33	28	23	19	16	14	11	8	5
1,105	1,125	45	39	34	29	24	20	17	14	11	8	5
1,125	1,145	46	41	36	30	25	21	18	15	12	9	6
1,145	1,165	47	42	37	32	26	21	19	16	13	10	7
1,165	1,185	48	43	38	33	28	22	19	16	13	11	8
1,185	1,205	50	44	39	34	29	24	20	17	14	11	8
1,205	1,225	51	46	41	35	30	25	21	18	15	12	9

Continued on next page

Single Persons - Semi-Monthly Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
1,225	1,245	52	47	42	37	31	26	21	18	16	13	10
1,245	1,265	53	48	43	38	33	27	22	19	16	13	10
1,265	1,285	55	49	44	39	34	29	23	20	17	14	11
1,285	1,305	56	51	46	40	35	30	25	21	18	15	12
1,305	1,325	57	52	47	42	36	31	26	21	18	15	12
1,325	1,345	58	53	48	43	38	32	27	22	19	16	13
1,345	1,365	60	54	49	44	39	34	28	23	20	17	14
1,365	1,385	61	56	51	45	40	35	30	24	20	18	15
1,385	1,405	62	57	52	47	41	36	31	26	21	18	15
1,405	1,425	64	58	53	48	43	37	32	27	22	19	16
1,425	1,445	65	59	54	49	44	39	33	28	23	20	17
1,445	1,465	66	61	56	50	45	40	35	29	24	20	17
1,465	1,485	67	62	57	52	46	41	36	31	26	21	18
1,485	1,505	69	63	58	53	48	42	37	32	27	22	19
1,505	1,525	70	65	59	54	49	44	38	33	28	23	19
1,525	1,545	71	66	61	55	50	45	40	34	29	24	20
1,545	1,565	73	67	62	57	51	46	41	36	31	25	21
1,565	1,585	74	68	63	58	53	47	42	37	32	27	22
1,585	1,605	75	70	64	59	54	49	43	38	33	28	23
1,605	1,625	76	71	66	60	55	50	45	39	34	29	24
1,625	1,645	78	72	67	62	56	51	46	41	36	30	25
1,645	1,665	79	74	68	63	58	52	47	42	37	32	26
1,665	1,685	80	75	70	64	59	54	48	43	38	33	28
1,685	1,705	82	76	71	65	60	55	50	44	39	34	29
1,705	1,725	83	77	72	67	61	56	51	46	41	35	30
1,725	1,745	84	79	73	68	63	57	52	47	42	37	31
1,745	1,765	85	80	75	69	64	59	53	48	43	38	33
1,765	1,785	87	81	76	71	65	60	55	49	44	39	34
\$1,785 and over		Use Table 3(a) for Single person										

MARRIED Persons - SEMI-MONTHLY Payroll Period

And the wages are-		And the number of withholding allowances claimed is-											
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld shall be-											
0	130	0	0	0	0	0	0	0	0	0	0	0	
130	170	0	0	0	0	0	0	0	0	0	0	0	
170	210	0	0	0	0	0	0	0	0	0	0	0	
210	250	0	0	0	0	0	0	0	0	0	0	0	
250	290	2	0	0	0	0	0	0	0	0	0	0	
290	330	4	0	0	0	0	0	0	0	0	0	0	
330	370	5	2	0	0	0	0	0	0	0	0	0	
370	410	6	3	0	0	0	0	0	0	0	0	0	
410	450	8	4	1	0	0	0	0	0	0	0	0	
450	490	9	6	3	0	0	0	0	0	0	0	0	
490	530	11	7	4	0	0	0	0	0	0	0	0	
530	570	12	9	5	2	0	0	0	0	0	0	0	
570	610	13	10	7	4	0	0	0	0	0	0	0	
610	650	15	11	8	5	2	0	0	0	0	0	0	
650	690	16	13	10	6	3	0	0	0	0	0	0	
690	730	18	14	11	8	4	1	0	0	0	0	0	
730	770	19	16	12	9	6	3	0	0	0	0	0	
770	810	20	17	14	11	7	4	0	0	0	0	0	
810	850	22	18	15	12	9	5	2	0	0	0	0	
850	890	23	20	17	13	10	7	3	0	0	0	0	
890	930	25	21	18	15	11	8	5	2	0	0	0	
930	970	26	23	19	16	13	10	6	3	0	0	0	
970	1,010	27	24	21	18	14	11	8	4	1	0	0	
1,010	1,050	29	25	22	19	16	12	9	6	3	0	0	
1,050	1,090	30	27	24	20	17	14	10	7	4	0	0	
1,090	1,130	32	28	25	22	18	15	12	9	5	2	0	
1,130	1,170	33	30	26	23	20	17	13	10	7	3	0	
1,170	1,210	34	31	28	25	21	18	15	11	8	5	2	
1,210	1,250	36	32	29	26	23	19	16	13	10	6	3	
1,250	1,290	37	34	31	27	24	21	17	14	11	8	4	
1,290	1,330	39	35	32	29	25	22	19	16	12	9	6	
1,330	1,370	40	37	33	30	27	24	20	17	14	10	7	
1,370	1,410	41	38	35	32	28	25	22	18	15	12	9	
1,410	1,450	43	39	36	33	30	26	23	20	17	13	10	
1,450	1,490	44	41	38	34	31	28	24	21	18	15	11	
1,490	1,530	47	42	39	36	32	29	26	23	19	16	13	
1,530	1,570	49	44	40	37	34	31	27	24	21	17	14	
1,570	1,610	52	46	42	39	35	32	29	25	22	19	16	
1,610	1,650	54	49	43	40	37	33	30	27	24	20	17	
1,650	1,690	57	51	45	41	38	35	31	28	25	22	18	
1,690	1,730	59	54	48	43	39	36	33	30	26	23	20	
1,730	1,770	62	56	50	44	41	38	34	31	28	24	21	
1,770	1,810	64	59	53	47	42	39	36	32	29	26	23	
1,810	1,850	67	61	55	49	44	40	37	34	31	27	24	
1,850	1,890	69	64	58	52	46	42	38	35	32	29	25	
1,890	1,930	72	66	60	54	49	43	40	37	33	30	27	
1,930	1,970	74	69	63	57	51	45	41	38	35	31	28	
1,970	2,010	77	71	65	59	54	48	43	39	36	33	30	
2,010	2,050	79	74	68	62	56	50	44	41	38	34	31	
2,050	2,090	82	76	70	64	59	53	47	42	39	36	32	
2,090	2,130	84	79	73	67	61	55	49	44	40	37	34	
2,130	2,170	87	81	75	69	64	58	52	46	42	38	35	
2,170	2,210	89	84	78	72	66	60	54	48	43	40	37	
2,210	2,250	92	86	80	74	69	63	57	51	45	41	38	
2,250	2,290	94	89	83	77	71	65	59	53	48	43	39	

Continued on next page

MARRIED Persons - SEMI-MONTHLY Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
2,290	2,330	97	91	85	79	74	68	62	56	50	44	41
2,330	2,370	99	94	88	82	76	70	64	58	53	47	42
2,370	2,410	102	96	90	84	79	73	67	61	55	49	44
2,410	2,450	104	99	93	87	81	75	69	63	58	52	46
2,450	2,490	107	101	95	89	84	78	72	66	60	54	48
2,490	2,530	109	104	98	92	86	80	74	68	63	57	51
2,530	2,570	112	106	100	94	89	83	77	71	65	59	53
2,570	2,610	114	109	103	97	91	85	79	73	68	62	56
2,610	2,650	117	111	105	99	94	88	82	76	70	64	58
2,650	2,690	119	114	108	102	96	90	84	78	73	67	61
2,690	2,730	122	116	110	104	99	93	87	81	75	69	63
2,730	2,770	125	119	113	107	101	95	89	83	78	72	66
2,770	2,810	127	121	115	109	104	98	92	86	80	74	68
2,810	2,850	130	124	118	112	106	100	94	88	83	77	71
2,850	2,890	132	126	120	114	109	103	97	91	85	79	73
2,890	2,930	135	129	123	117	111	105	99	93	88	82	76
2,930	2,970	137	131	125	119	114	108	102	96	90	84	78
2,970	3,010	140	134	128	122	116	110	104	98	93	87	81
3,010	3,050	143	137	131	125	119	113	107	101	95	89	83
3,050	3,090	145	139	133	127	121	115	109	103	98	92	86
3,090	3,130	148	142	136	130	124	118	112	106	100	94	88
3,130	3,170	150	144	138	132	126	120	114	108	103	97	91
3,170	3,210	153	147	141	135	129	123	117	111	105	99	93
3,210	3,250	156	150	143	137	131	125	119	113	108	102	96
3,250	3,290	158	152	146	140	134	128	122	116	110	104	98
3,290	3,330	161	155	149	143	137	130	124	118	113	107	101
3,330	3,370	163	157	151	145	139	133	127	121	115	109	103
3,370	3,410	166	160	154	148	142	136	130	124	118	112	106
3,410	3,450	168	162	156	150	144	138	132	126	120	114	108
3,450	3,490	171	165	159	153	147	141	135	129	123	117	111
3,490	3,530	174	168	162	155	149	143	137	131	125	119	113
3,530	3,570	176	170	164	158	152	146	140	134	128	122	116
3,570	3,610	179	173	167	161	155	149	142	136	130	124	118
\$3,610 and over		Use Table 3(b) for Married person										

Single Persons - Monthly Payroll Period

And the wages are-		And the number of withholding allowances claimed is-											
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld shall be-											
0	270	0	0	0	0	0	0	0	0	0	0	0	
270	330	2	0	0	0	0	0	0	0	0	0	0	
330	390	4	0	0	0	0	0	0	0	0	0	0	
390	450	6	0	0	0	0	0	0	0	0	0	0	
450	510	8	1	0	0	0	0	0	0	0	0	0	
510	570	10	4	0	0	0	0	0	0	0	0	0	
570	630	12	6	0	0	0	0	0	0	0	0	0	
630	690	14	8	1	0	0	0	0	0	0	0	0	
690	750	16	10	3	0	0	0	0	0	0	0	0	
750	810	19	12	5	0	0	0	0	0	0	0	0	
810	870	21	14	8	1	0	0	0	0	0	0	0	
870	930	23	16	10	3	0	0	0	0	0	0	0	
930	990	25	18	12	5	0	0	0	0	0	0	0	
990	1,050	27	20	14	7	1	0	0	0	0	0	0	
1,050	1,110	29	22	16	9	3	0	0	0	0	0	0	
1,110	1,170	31	25	18	11	5	0	0	0	0	0	0	
1,170	1,230	33	27	20	14	7	0	0	0	0	0	0	
1,230	1,290	35	29	22	16	9	3	0	0	0	0	0	
1,290	1,350	37	31	24	18	11	5	0	0	0	0	0	
1,350	1,410	40	33	26	20	13	7	0	0	0	0	0	
1,410	1,470	42	35	29	22	15	9	2	0	0	0	0	
1,470	1,530	44	37	31	24	18	11	4	0	0	0	0	
1,530	1,590	48	39	33	26	20	13	6	0	0	0	0	
1,590	1,650	51	41	35	28	22	15	9	2	0	0	0	
1,650	1,710	55	43	37	30	24	17	11	4	0	0	0	
1,710	1,770	59	47	39	32	26	19	13	6	0	0	0	
1,770	1,830	63	51	41	35	28	21	15	8	2	0	0	
1,830	1,890	66	55	43	37	30	24	17	10	4	0	0	
1,890	1,950	70	58	47	39	32	26	19	13	6	0	0	
1,950	2,010	74	62	50	41	34	28	21	15	8	1	0	
2,010	2,070	78	66	54	43	36	30	23	17	10	4	0	
2,070	2,130	81	70	58	46	39	32	25	19	12	6	0	
2,130	2,190	85	73	62	50	41	34	27	21	14	8	1	
2,190	2,250	89	77	65	54	43	36	30	23	16	10	3	
2,250	2,310	93	81	69	57	46	38	32	25	19	12	5	
2,310	2,370	96	85	73	61	49	40	34	27	21	14	8	
2,370	2,430	100	88	77	65	53	42	36	29	23	16	10	
2,430	2,490	104	92	80	69	57	45	38	31	25	18	12	
2,490	2,550	108	96	84	72	61	49	40	34	27	20	14	
2,550	2,610	111	100	88	76	64	53	42	36	29	22	16	
2,610	2,670	115	103	92	80	68	56	45	38	31	25	18	
2,670	2,730	119	107	95	84	72	60	48	40	33	27	20	
2,730	2,790	123	111	99	87	76	64	52	42	35	29	22	
2,790	2,850	126	115	103	91	79	68	56	44	37	31	24	
2,850	2,910	130	118	107	95	83	71	60	48	40	33	26	
2,910	2,970	134	122	110	99	87	75	63	52	42	35	29	
2,970	3,030	138	126	114	102	91	79	67	55	44	37	31	
3,030	3,090	142	130	118	106	94	83	71	59	48	39	33	
3,090	3,150	146	134	122	110	98	86	75	63	51	41	35	
3,150	3,210	150	138	125	114	102	90	78	67	55	43	37	
3,210	3,270	153	141	129	117	106	94	82	70	59	47	39	
3,270	3,330	157	145	133	121	109	98	86	74	63	51	41	
3,330	3,390	161	149	137	125	113	101	90	78	66	55	43	
3,390	3,450	165	153	141	129	117	105	93	82	70	58	47	
3,450	3,510	169	157	145	133	121	109	97	85	74	62	50	
3,510	3,570	173	161	149	137	124	113	101	89	78	66	54	
3,570	3,630	177	165	153	140	128	116	105	93	81	70	58	

Continued on next page

Single Persons - Monthly Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
3,630	3,690	181	168	156	144	132	120	108	97	85	73	62
3,690	3,750	184	172	160	148	136	124	112	100	89	77	65
3,750	3,810	188	176	164	152	140	128	116	104	93	81	69
3,810	3,870	192	180	168	156	144	132	120	108	96	85	73
3,870	3,930	196	184	172	160	148	136	123	112	100	88	77
3,930	3,990	200	188	176	164	152	139	127	115	104	92	80
3,990	4,050	204	192	180	168	155	143	131	119	108	96	84
4,050	4,110	208	196	183	171	159	147	135	123	111	100	88
4,110	4,170	212	199	187	175	163	151	139	127	115	103	92
4,170	4,230	215	203	191	179	167	155	143	131	119	107	95
4,230	4,290	219	207	195	183	171	159	147	135	123	111	99
4,290	4,350	223	211	199	187	175	163	151	138	126	115	103
4,350	4,410	227	215	203	191	179	167	154	142	130	118	107
4,410	4,470	231	219	207	195	183	170	158	146	134	122	110
4,470	4,530	235	223	211	198	186	174	162	150	138	126	114
4,530	4,590	239	227	214	202	190	178	166	154	142	130	118
4,590	4,650	242	230	218	206	194	182	170	158	146	134	122
4,650	4,710	246	234	222	210	198	186	174	162	150	138	125
4,710	4,770	250	238	226	214	202	190	178	166	153	141	129
4,770	4,830	254	242	230	218	206	194	182	169	157	145	133
4,830	4,890	258	246	234	222	210	198	185	173	161	149	137
4,890	4,950	262	250	238	226	213	201	189	177	165	153	141
4,950	5,010	266	254	242	229	217	205	193	181	169	157	145
5,010	5,070	270	257	245	233	221	209	197	185	173	161	149
5,070	5,130	273	261	249	237	225	213	201	189	177	165	153
5,130	5,190	277	265	253	241	229	217	205	193	181	168	156
5,190	5,250	281	269	257	245	233	221	209	197	184	172	160
5,250	5,310	285	273	261	249	237	225	212	200	188	176	164
\$5,310 and over		Use Table 4(a) for Single person										

MARRIED Persons - MONTHLY Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
0	260	0	0	0	0	0	0	0	0	0	0	0
260	340	0	0	0	0	0	0	0	0	0	0	0
340	420	0	0	0	0	0	0	0	0	0	0	0
420	500	0	0	0	0	0	0	0	0	0	0	0
500	580	4	0	0	0	0	0	0	0	0	0	0
580	660	7	0	0	0	0	0	0	0	0	0	0
660	740	10	3	0	0	0	0	0	0	0	0	0
740	820	13	6	0	0	0	0	0	0	0	0	0
820	900	16	9	0	0	0	0	0	0	0	0	0
900	980	18	12	5	0	0	0	0	0	0	0	0
980	1,060	21	15	8	0	0	0	0	0	0	0	0
1,060	1,140	24	17	11	4	0	0	0	0	0	0	0
1,140	1,220	27	20	14	7	0	0	0	0	0	0	0
1,220	1,300	30	23	16	10	3	0	0	0	0	0	0
1,300	1,380	32	26	19	13	6	0	0	0	0	0	0
1,380	1,460	35	29	22	15	9	0	0	0	0	0	0
1,460	1,540	38	31	25	18	12	5	0	0	0	0	0
1,540	1,620	41	34	28	21	14	8	0	0	0	0	0
1,620	1,700	44	37	30	24	17	11	4	0	0	0	0
1,700	1,780	46	40	33	27	20	14	7	0	0	0	0
1,780	1,860	49	43	36	29	23	16	10	3	0	0	0
1,860	1,940	52	45	39	32	26	19	13	6	0	0	0
1,940	2,020	55	48	42	35	28	22	15	9	0	0	0
2,020	2,100	58	51	44	38	31	25	18	12	5	0	0
2,100	2,180	60	54	47	41	34	28	21	14	8	0	0
2,180	2,260	63	57	50	43	37	30	24	17	11	4	0
2,260	2,340	66	59	53	46	40	33	27	20	13	7	0
2,340	2,420	69	62	56	49	42	36	29	23	16	10	0
2,420	2,500	72	65	58	52	45	39	32	26	19	12	6
2,500	2,580	74	68	61	55	48	42	35	28	22	15	9
2,580	2,660	77	71	64	57	51	44	38	31	25	18	11
2,660	2,740	80	73	67	60	54	47	41	34	27	21	14
2,740	2,820	83	76	70	63	56	50	43	37	30	24	17
2,820	2,900	86	79	72	66	59	53	46	40	33	26	20
2,900	2,980	89	82	75	69	62	56	49	42	36	29	23
2,980	3,060	94	85	78	71	65	58	52	45	39	32	25
3,060	3,140	99	87	81	74	68	61	55	48	41	35	28
3,140	3,220	104	92	84	77	70	64	57	51	44	38	31
3,220	3,300	109	97	86	80	73	67	60	54	47	40	34
3,300	3,380	114	102	91	83	76	70	63	56	50	43	37
3,380	3,460	119	107	96	85	79	72	66	59	53	46	39
3,460	3,540	124	112	101	89	82	75	69	62	55	49	42
3,540	3,620	129	117	106	94	84	78	71	65	58	52	45
3,620	3,700	134	122	111	99	87	81	74	68	61	54	48
3,700	3,780	139	127	116	104	92	84	77	70	64	57	51
3,780	3,860	144	132	121	109	97	86	80	73	67	60	53
3,860	3,940	149	137	126	114	102	90	83	76	69	63	56
3,940	4,020	154	142	131	119	107	95	85	79	72	66	59
4,020	4,100	159	147	136	124	112	100	89	82	75	68	62
4,100	4,180	164	152	141	129	117	105	94	84	78	71	65
4,180	4,260	169	157	146	134	122	110	99	87	81	74	67
4,260	4,340	174	162	151	139	127	115	104	92	83	77	70
4,340	4,420	179	167	156	144	132	120	109	97	86	80	73
4,420	4,500	184	172	161	149	137	125	114	102	90	82	76
4,500	4,580	189	177	166	154	142	130	119	107	95	85	79

Continued on next page

MARRIED Persons - MONTHLY Payroll Period

And the wages are-		And the number of withholding allowances claimed is-										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be-										
4,580	4,660	194	182	171	159	147	135	124	112	100	88	81
4,660	4,740	199	187	176	164	152	140	129	117	105	93	84
4,740	4,820	204	192	181	169	157	145	134	122	110	98	87
4,820	4,900	209	197	186	174	162	150	139	127	115	103	92
4,900	4,980	214	202	191	179	167	155	144	132	120	108	97
4,980	5,060	219	207	196	184	172	160	149	137	125	113	102
5,060	5,140	224	212	201	189	177	165	154	142	130	118	107
5,140	5,220	229	217	206	194	182	170	159	147	135	123	112
5,220	5,300	234	222	211	199	187	175	164	152	140	128	117
5,300	5,380	239	227	216	204	192	180	169	157	145	133	122
5,380	5,460	244	232	221	209	197	185	174	162	150	138	127
5,460	5,540	249	237	226	214	202	190	179	167	155	143	132
5,540	5,620	254	242	231	219	207	195	184	172	160	148	137
5,620	5,700	259	247	236	224	212	200	189	177	165	153	142
5,700	5,780	265	252	241	229	217	205	194	182	170	158	147
5,780	5,860	270	258	246	234	222	210	199	187	175	163	152
5,860	5,940	275	263	251	239	227	215	204	192	180	168	157
5,940	6,020	280	268	256	244	232	220	209	197	185	173	162
6,100	6,100	285	273	261	249	237	225	214	202	190	178	167
6,100	6,180	290	278	266	254	242	230	219	207	195	183	172
6,180	6,260	296	283	271	259	247	235	224	212	200	188	177
6,260	6,340	301	289	277	264	252	240	229	217	205	193	182
6,340	6,420	306	294	282	270	257	245	234	222	210	198	187
6,420	6,500	311	299	287	275	263	251	239	227	215	203	192
6,500	6,580	316	304	292	280	268	256	244	232	220	208	197
6,580	6,660	321	309	297	285	273	261	249	237	225	213	202
6,660	6,740	327	314	302	290	278	266	254	242	230	218	207
6,740	6,820	332	320	307	295	283	271	259	247	235	223	212
6,820	6,900	337	325	313	301	288	276	264	252	240	228	217
6,900	6,980	342	330	318	306	294	282	269	257	245	233	222
6,980	7,060	347	335	323	311	299	287	275	262	250	238	227
7,060	7,140	352	340	328	316	304	292	280	268	256	243	232
7,140	7,220	357	345	333	321	309	297	285	273	261	248	237
\$7,220 and over		Use Table 4(b) for Married person										



State of Kansas
Department of Revenue
Docking State Office Building
915 SW Harrison St.
Topeka, KS 66612-1588

PRSRT STD
U.S. POSTAGE
PAID
KANSAS DEPT.
OF REVENUE

[

]

OTHER PUBLICATIONS

These Kansas Department of Revenue publications are available from our office or web site.

- Pub. KS-1216, Kansas Business Tax Application
- Pub. KS-1510, Kansas Sales and Compensating Use Tax
- Pub. KS-1515, Kansas Tax Calendar of Due Dates
- Pub. KS-1520, Kansas Exemption Certificates
- Pub. KS-1525, Sales and Use Tax for Contractors, Subcontractors, and Repairmen
- Pub. KS-1527, Sales and Use Tax for Kansas Political Subdivisions
- Pub. KS-1530, Kansas Tire Excise Tax



Your suggestions and comments on this publication are important to us. Please address them to: Customer Education Unit, Kansas

Department of Revenue, 915 SW Harrison St., Topeka, KS 66625-0001, or call (785) 296-2481.



This publication and many others can be found on the Kansas Department of Revenue homepage via the World Wide Web at:

www.ink.org/public/kdor