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# Kansas

## Withholding Tax

### New Withholding Rates Effective January 1, 2014

Whether you are an employer, payer, or organization, this general publication was designed by KDOR (Kansas Department of Revenue) to help you understand your responsibilities for Kansas income tax withholding so that computing and paying this tax is less burdensome for you. This publication provides specific examples and steps for completing your reports and annual returns.

The rates and tables you will need to compute the amount of Kansas tax to withhold for each employee or payee begin on page 22, and apply to all wages paid on or after January 1, 2014.

By law, businesses are required to submit their Withholding Tax returns electronically. Kansas offers several electronic file and pay solutions – see page 10. For current electronic information, visit our web site.



# IMPORTANT INFORMATION

During the 2012 Legislative Session, House Bill 2117 was passed and signed into law. Two provisions of this bill made significant changes to Kansas withholding tax. These changes began with tax year 2013 and will continue through tax year 2018.

Section 10 of the Bill amends K.S.A. 79-32,110, the statute that establishes the rates of income tax in Kansas. The tax rates were lowered at all levels and the structure went from three tiers to two tiers. **The withholding tax tables in this publication reflect the new Kansas income tax rates that take effect January 1, 2014.**

Provisions in Section 12 of the Bill added new addition and subtraction modifications to K.S.A. 79-32,117. The overall effect of these new provisions is to exempt certain categories of income from Kansas income tax. The calculation of an individual's Kansas income tax starts with federal adjusted gross income\* and if applicable certain modifications (as required by K.S.A. 79-32,117) are made to arrive at the Kansas adjusted gross income.

Because of the changes made in Section 12 of the Bill, a nonresident owner of a Kansas S corporation, a partner in a Kansas partnership, or a member of a Kansas limited liability company will not be subject to Kansas income tax on income that is properly reported on federal Schedule C, E, or F and on Form 1040. As a result, income reported on these forms will not be subject to Kansas withholding tax. Nonresident owners receiving taxable income that is not properly reported on the applicable federal forms/lines (i.e. taxable income) will be subject to nonresident owners' withholding. For more information see Notice 12-11, available on our web site.

*\*Same-sex taxpayers who are married under the laws of another state should see Notice 13-18 on our web site for additional information.*

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If there is a conflict between the law and information found in this publication, the law remains the final authority. Under no circumstances should the contents of this publication be used to set or sustain a technical legal position. A library of current policy information is also available on our web site.



## INTRODUCTION

### WHAT IS WITHHOLDING TAX?

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

An employer or payer pays no part of this tax, but is responsible for deducting it from the wages or taxable payments made to an employee or payee. The employer or payer holds the tax in trust for the state, and then remits these funds to KDOR (Kansas Department of Revenue) on a regular basis.

### WHO MUST WITHHOLD KANSAS INCOME TAX?

**GENERAL RULE:** EVERY KANSAS EMPLOYER OR PAYER 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;
- who 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.

A professional employer organization (PEO) is considered to be an employer for the purpose of withholding Kansas income tax from its assigned workers. A PEO is anyone engaged in providing, or representing itself as providing, the services of employees in accordance with one or more professional employer arrangements.

**Payers.** A payer is any person or organization, other than an employer, who makes a payment other than wages, or a payment of a pension, annuity or deferred income that is taxable under the Kansas income tax act. Kansas income tax withholding is required on *payments other than wages* (defined on page 4) that are made by *payers* to *payees*. *Payers* include trustees of pension funds and gambling establishments.

Kansas withholding may also be required on a non-resident owner's share of the Kansas taxable income (whether distributed or undistributed) of a S corporation, partnership, LLC or LLP. See page 10.



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

**NOTE:** Requirements for income tax withholding generally apply to both employers and payers. Throughout this guide, we may use the term "employer" to denote either an employer or a payer, and the term "employee" to mean either an employee, payee or nonresident owner.

### WHO ARE EMPLOYEES/PAYEES?

**Employees.** For Kansas withholding tax purposes an employee is either: 1) a *resident* of Kansas performing services either inside or outside of Kansas; *or*, 2) a *nonresident* of Kansas performing services within the state of Kansas.

**Employers in other states** are required to withhold Kansas income tax when the employee is a Kansas resident or when wages paid are for services performed in Kansas. Although an individual may be allowed considerable discretion and freedom of action, he is considered 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 performing services for you is your employee (you are responsible for the payroll taxes on the wages paid) or is an independent contractor (the individual is responsible for taxes on the income), contact the Internal Revenue Service (IRS) or the Kansas Department of Labor if you need help in determining how to classify a worker.



**Important:** Penalties may be imposed on persons who knowingly and intentionally misclassify an employee as an independent contractor and fail to report state income tax withholding or unemployment insurance contributions.

**Payees.** A payee is any person or organization who receives a payment other than wages, or payment of a pension, annuity or deferred income which is subject to Kansas withholding. Examples include: 1) Kansas residents receiving a taxable non-wage payment, or a taxable pension, annuity or other deferred income; *and*, 2) nonresident individuals or organizations receiving a management/consulting fee, or Kansas taxable income from a partnership, S corporation, or limited liability company.

See *Payments Subject to Kansas Withholding* that follows for the types of payments subject to withholding tax. For examples of how to calculate Kansas withholding on taxable payments, see pages 8 through 10.

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## SOLE PROPRIETORS AND PARTNERS

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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 prepay your state income tax liability on taxable income. Visit our web site for more information about these payments.



**GENERAL RULE:** IF FEDERAL INCOME TAX WITHHOLDING IS REQUIRED ON THE PAYMENT, KANSAS WITHHOLDING IS ALSO REQUIRED. IF FEDERAL WITHHOLDING IS VOLUNTARY, KANSAS WITHHOLDING IS ALSO USUALLY VOLUNTARY.

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## WAGES

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Wages are all payments, whether in cash or other form, paid by an employer to an employee for services performed. If the payment is a *wage* as defined by section 3401(a) of the federal internal revenue code, it is subject to Kansas income tax withholding when 1) **the recipient** is a resident of Kansas OR the services were performed in Kansas; and 2) **the 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 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 and performs such actions without speaking.*

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## SUPPLEMENTAL WAGES

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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. How you calculate the Kansas withholding depends on how the payment is made; see page 10, *Supplemental Wages*.

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## FRINGE BENEFITS

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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.

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## CAFETERIA, 401K, AND PROFIT SHARING PLANS

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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.

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## PAYMENTS OTHER THAN WAGES

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Kansas withholding is required on these taxable *payments other than wages* when federal withholding is required [K.S.A. 79-3295]. Any determination by the IRS that relieves a payer from withholding on these payments also will apply for Kansas income tax withholding purposes.

- Any supplemental unemployment compensation, annuity or sick pay
- Payments made pursuant to a voluntary withholding agreement
- Gambling winnings
- Taxable payments of Indian casino profits
- Payments of any vehicle fringe benefit

**Management and Consulting Fees.** Kansas requires withholding on management and consulting fees paid in the ordinary course of a trade, business or other for profit venture to a nonresident of Kansas performing these services in Kansas (i.e., earning taxable Kansas source income). The requirement to withhold Kansas tax on these fees does not apply to individuals, governmental or nonprofit entities, since they are not *for-profit ventures*. See sample calculation on page 9.

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## PENSIONS, ANNUITIES & OTHER DEFERRED INCOME

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Kansas withholding may also apply to pensions, annuities or deferred income paid to a Kansas resident. To be subject to withholding, the payment must be taxable under the Kansas income tax act and be: 1) periodic payments of pensions, annuities and other deferred income or 2) nonperiodic distributions of pensions, annuities and other deferred income; or, eligible rollover distributions of pensions, annuities and other deferred income.

**NOTE:** Kansas withholding is required only when federal withholding is required. If federal withholding is voluntary on these payments, Kansas withholding is also voluntary.



You are a payer of a taxable pension on which federal withholding is not required but the Kansas resident payee elects to have federal withholding deducted from that pension. Since the federal withholding is voluntary, Kansas withholding is also voluntary.

Kansas withholding on deferred compensation plans follows federal withholding rules. Contributions to a deferred compensation plan are generally not subject to withholding. However, if federal withholding is required on a taxable distribution from a deferred compensation plan, Kansas withholding is also required.

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## INTEREST AND DIVIDENDS

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

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## LOTTERY AND GAMBLING WINNINGS

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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 9, *Gambling Winnings*.



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## WHO MUST REGISTER

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If you are an employer or payer as defined on pages 3 and 4, you must register with KDOR to withhold Kansas income tax from wages and other taxable payments subject to Kansas withholding tax. If you are an employer in another state, you must register and withhold Kansas income tax when you have employees working in Kansas for any period of time.

**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.

**Reporting Agents.** If you are a reporting agent for one or more employers, you must report 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.

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## HOW AND WHEN TO REGISTER

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You do not need to apply for a Kansas Withholding Tax Account Number until you have employees working in Kansas, or are required to withhold on payments that are subject to Kansas withholding tax.

To apply for a tax number, visit the *Business Tax* section of our web site (ksrevenue.org). You will be linked to the Kansas Business Center to complete the application, receive your account number and print your registration certificate. For complete instructions about the application process, obtain Pub. KS-1216, Kansas Business Tax Application, from our web site.

If you prefer, you may apply in person or by mail. An owner, partner, or a principal officer may bring the completed application to our assistance center. We will process your application, assign a registration number, and issue a Certificate of Registration if you have no outstanding tax liability. You may, instead, mail or fax your completed application to our office 3-4 weeks before you begin making withholding tax payments.

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## YOUR KANSAS TAX ACCOUNT NUMBER

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Your Kansas account number for withholding tax is a fifteen-character number based on your federal Employer Identification Number (EIN) as illustrated here.

<b>036</b>	<b>481234578</b>	<b>F01</b>
(Tax Type)	(EIN)	(Tax Account)

The tax type prefix for withholding tax on wages and taxable non-wage payments is 036; for nonresident owner withholding it is 037. If you are registered with KDOR for sales or use tax, the prefix will change to denote those tax types. Include your tax account number on any correspondence mailed to KDOR.

If there is a change in the ownership of the business, a new Kansas Tax Account Number may be required. See *Change of Business Ownership* on page 17.

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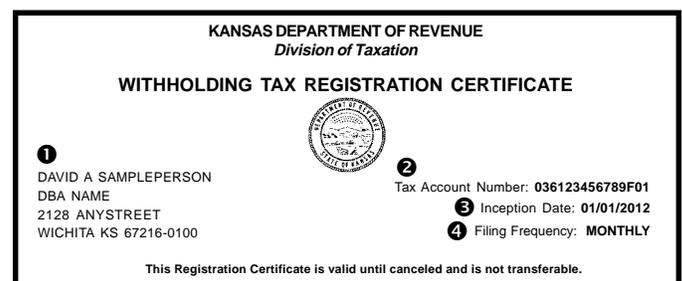
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## YOUR REGISTRATION CERTIFICATE

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After your account number is assigned, a withholding tax registration certificate is issued to you (see sample that follows). Be sure to review it for accuracy and report any corrections to KDOR immediately (see page 17).



**1 EMPLOYER/PAYER NAME AND ADDRESS:** The name/business name under which your account is registered. The address is the current physical location of your business. DBA means "Doing Business As."

**2 TAX ACCOUNT NUMBER:** A number assigned by KDOR to record your withholding account information.

**3** **INCEPTION DATE:** The start 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:** How often you will report and pay Kansas withholding tax: quad-monthly; semi-monthly, monthly, quarterly, or annually. Your filing frequency is assigned based on the size of your payroll. See *Filing Frequencies and Due Dates*, and the chart on page 12.



### KANSAS WITHHOLDING ALLOWANCE CERTIFICATE

In order to have Kansas tax withheld, every employee must furnish to the employer a signed Kansas Withholding Allowance Certificate (K-4), for use in computing Kansas withholding. For federal withholding purposes, you will continue to use Form W-4.

The K-4 form (page 20) should be completed as soon as an employee is hired or taxable payments begin. The amount of tax withheld should be reviewed each year and new forms should be filed whenever there is a change in either the marital status or number of exemptions of the individual. If an employee does not complete a Form K-4, the employer must withhold wages at the single rate with no allowances.

**NOTE:** Individuals who have a balance of more than \$500 on their Kansas income tax return after all credits may be subject to an underpayment penalty. To avoid this, you can make estimated tax payments, reduce the number of withholding allowances claimed, or request an additional amount of Kansas withholding.

### ADDITIONAL KANSAS WITHHOLDING

The amounts calculated using the tables in this booklet represent the minimum amount of Kansas withholding on each payment. Because of their particular tax situation, employees may request additional amounts 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. Employees will use line 5 of Form K-4 to report additional amounts of Kansas tax to be withheld.

### 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 an individual does not have to file a Kansas individual income tax return and pay the Kansas income tax due.

### HOW TO COMPUTE 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**. Both methods use a series of tables for single and married taxpayers for each type of payroll period frequency (weekly, monthly, etc.). Be sure to use the correct table for your payroll frequency and the marital status\* of the payee so that you arrive at an accurate withholding amount.

\* Same-sex taxpayers who are married under the laws of another state should see additional information in Notice 13-18 on our web site.

Using the wage bracket tables is considered to be the easier of the two methods. However, if you have highly paid employees/payees or are using a computerized payroll system, you (or your software) will use the percentage formula. Both methods are acceptable and produce almost identical results. Choose the method that best suits your payroll situation.

**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 22 and 23. 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 has a withholding allowance of \$2,250 divided by 12, or \$187.50, per pay period for each withholding allowance claimed. The Kansas withholding allowance amounts for each payroll frequency are shown in the following table.

TABLE OF WITHHOLDING ALLOWANCE AMOUNTS		
Payroll Frequency	Number of pay periods per year	Amount of each 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 payroll period)	260	8.65

**Rounding.** Kansas withholding computed using the percentage method may be rounded. Round to the nearest whole dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next higher 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 24. The wage bracket tables are calculated using the percentage formula, with the results rounded and placed in convenient brackets for you. Withholding is computed by plotting the **gross wage** and the **number of withholding allowances** on the table that corresponds with your payroll frequency and the individual's marital status.

 **Important:** When the payment for the period exceeds the last bracket of a wage bracket table, you must use the percentage formula to calculate the amount of tax to withhold on the entire payment.

**SAMPLE WITHHOLDING COMPUTATIONS**

The two methods of calculating Kansas withholding tax (Percentage Formula and Wage Bracket Table) are illustrated for you using the following example.



Sal Salansky is paid \$600 semi-monthly, is married, and claims 2 withholding allowances on the W-4 and K-4 forms.

**PERCENTAGE FORMULA**

**STEP 1** Multiply the withholding allowance amount for Sal's payroll frequency of semi-monthly (see table, page 6) by the total number of withholding allowances he claimed on his K-4 form, which is 2: **\$93.75 X 2 = \$187.50**

**STEP 2** Subtract the result in Step 1 from Sal's gross payment for the period to arrive at the net payment amount: **\$600 - \$187.50 = \$412.50**

**STEP 3** Use the appropriate rate table (Table 3 for Semi-Monthly payroll) to figure the amount to be withheld for Sal. Since he is married, use Table 3(b). The withholding rate is 2.7% of the net amount of the wage or payment that is over \$250.00.

**\$412.50 - \$250.00 = \$162.50**  
**\$162.50 X 2.7% = \$4.39**

The Kansas withholding on Sal's payment is **\$4.39**, which may be rounded to **\$4.00**. See *Rounding* on this page.

**TABLE 3 -- SEMI-MONTHLY PAYROLL PERIOD**

**(a) SINGLE person (including Head of Household)**

**(b) MARRIED person**

If amount of wages (after withholding allowance) is:		The amount of KANSAS income tax to be withheld is:	
Over	But not over		
\$0	\$125		\$0
\$125	\$750	2.7% of excess over \$125	
\$750		\$16.88 plus 4.8% of excess over \$750	

If amount of wages after withholding allowance is:		The amount of KANSAS income tax to be withheld is:	
Over	But not over		
\$0	\$250		\$0
\$250	\$1,500	2.7% of excess over \$250	
\$1,500		\$33.75 plus 4.8% of excess over \$1,500	

**WAGE BRACKET TABLE**

**STEP 1** Select the withholding table that represents Sal's payroll period frequency of "semi-monthly" and his marital status of "married" (see illustration).

**STEP 2** Locate the wage bracket on the left side of the table that encompasses the gross amount of Sal's semi-monthly payment of \$600. Then, across the top of the table, locate the number of withholding tax allowances claimed on Sal's K-4 form.

**STEP 3** Locate where the wage row and withholding allowance column meet within the table. For this example, the wage bracket of **570 - 610** and the column for **2** withholding allowances intersect at **\$4** – this is the amount of Kansas tax to withhold on Sal's 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
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	1	0	0	0	0	0	0	0	0	0	0
290	330	2	0	0	0	0	0	0	0	0	0	0
330	370	3	0	0	0	0	0	0	0	0	0	0
370	410	4	1	0	0	0	0	0	0	0	0	0
410	450	5	2	0	0	0	0	0	0	0	0	0
450	490	6	3	1	0	0	0	0	0	0	0	0
490	530	7	4	2	0	0	0	0	0	0	0	0
530	570	8	5	3	1	0	0	0	0	0	0	0
570	610	9	6	4	2	0	0	0	0	0	0	0
610	650	10	7	5	3	0	0	0	0	0	0	0
650	690	11	8	6	4	1	0	0	0	0	0	0



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.

## SPECIFIC WITHHOLDING SITUATIONS

This section is designed to help employers and payers accurately calculate Kansas withholding tax on the various residency situations and taxable payments subject to Kansas withholding.

### KANSAS RESIDENTS

A Kansas resident is any individual who has: 1) established a permanent residence in Kansas for any period of time during the year; **or**, 2) 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).



Jane lives in Leawood, Kansas but works in Kansas City, Missouri. The amount of Kansas withholding due on Jane's total wage is \$250 and the Missouri withholding is \$130.

The difference, \$120, will be withheld from Jane's paycheck and sent to Kansas.

**NOTE:** If the other state's withholding is more than the Kansas amount, then no Kansas withholding tax is due.

### NONRESIDENTS OF KANSAS

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.

$$KS \text{ withholding on total wages} \times \frac{\text{Nonresident percentage}}{\text{Nonresident KS withholding}}$$

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

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

A Statement of Nonresident Allocation Percentage (K-4C), may also be used by nonresident recipients of taxable Kansas income to report the approximate percentage of income earned in Kansas and subject to Kansas withholding. The form is completed by the recipient and kept on file by the employer or payer.

*Computing the 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 are examples of how to compute 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

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



Rick lives in Kansas City, Missouri but works in Missouri and Kansas for the same employer. He is paid by the hour. He worked 33 of 80 hours in Kansas and the Kansas withholding on his total wage is \$34. Determine his nonresident percentage by dividing the number of hours worked in Kansas (33) by the total hours worked in the pay period (80). **33 ÷ 80 = 41%**

Since Rick's Kansas earnings are 41% of the total, his nonresident Kansas withholding is **.41 X \$34 = \$13.94**, which is rounded to **\$14**.

#### SALARIED EMPLOYEE

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



Susan lives in Lincoln, Nebraska and paid a salary for her work in Nebraska and Kansas. During a two-week pay period, she worked 7 of 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). **7 ÷ 10 = 70%**

Therefore, Susan's nonresident Kansas withholding tax is 70% of the Kansas withholding tax on her total salary: **\$50 X .70 = \$35**.

## COMMISSION SALES ASSOCIATE

*Commission earned in KS = % of income applicable to KS  
Total commission earned*



John lives in Limon, Colorado and is a commission salesman in several states, including Kansas. His total commissions for the period were \$2,612, of which \$523 were from Kansas. The Kansas withholding on his total commissions is \$116. His nonresident percentage is determined by dividing his Kansas commissions by his total commission:  $\$523 \div \$2,612 = 20\%$ . John's Kansas commissions are 20% of his total commissions, so his nonresident Kansas withholding is  $.20 \times \$116 = \$23.20$ , which is rounded to **\$23**.

## 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 an information return (Form W-2 or 1099) with the state of the employee's residence.

## ENTERTAINERS AND ATHLETES

Individuals working in sports and entertainment often have income in more than one state. Like others working in Kansas, athletes and entertainers are subject to the Kansas personal income tax on earnings for services performed in Kansas. Therefore, Kansas withholding is required on their Kansas earnings if the Internal Revenue Service considers them your employees.

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):  $2 \div 7 = 28\%$ . Since his Kansas earnings are 28% of the total, his nonresident Kansas withholding is  $.28 \times \$150 = \$42$ .



Jane is a Texas resident and an actor in summer stock who is paid a weekly salary. The touring company spent a total of 36 days in Kansas. For the pay periods when all performances were in Kansas, Kansas withholding is

due on the total weekly wage. For the pay periods when only part of the performances were 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 for the week.

Kansas withholding is not required if the individual is considered to be an independent contractor. Independent contractors with Kansas *taxable* earnings would make estimated tax payments on their Kansas *taxable* income.

## GAMBLING WINNINGS

Kansas withholding on gambling proceeds is not computed using the wage bracket or percentage formula tables, but is instead 4.5% 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 4.5%. Enter the Kansas information in the applicable boxes of the W-2G.

## MANAGEMENT AND CONSULTING FEES

Management and consulting fees paid to a nonresident are subject to Kansas withholding tax at the rate of 4.5% of the fee when payment is made by a Kansas entity in the normal course of its trade, business or other for-profit venture, and the nonresident physically performs these services in Kansas.



A Kansas real estate firm pays a Missouri company \$1,000 per month to manage its Kansas rental property. Since the Missouri firm performs the management services in Kansas, the Kansas firm is required to withhold Kansas tax at the rate of 4.5% from each payment made to the Missouri company.

## 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.

## NONRESIDENT OWNERS



**Important:** Beginning in tax year 2013, income that is properly reported on federal Schedule C, E, or F, and lines\* 12, 17, or 18 of federal Form 1040 is not subject to Kansas income tax; therefore, not subject to Kansas withholding. Nonresident owners receiving taxable income that is not properly reported on the applicable federal forms/lines (i.e. taxable income) will be subject to Kansas nonresident owners' withholding.

Partnerships, S corporations, LLCs and LLPs must withhold Kansas income tax from the Kansas taxable income (whether distributed or undistributed) of their nonresident partners, shareholders or members (owners/distributees) for any portion of income that is **not** on federal schedule C, E, or F and reported on lines\* 12, 17, or 18 of Form 1040 when properly completed. Publicly traded partnerships (traded on an established securities market or are readily tradable on a secondary market) are not required to withhold. Nonresident owners may either be persons or organizations. The Kansas withholding tax rate for nonresident owners is currently 4.8%. **Exempt Organizations:** If the nonresident owner is an organization exempt under section 501(a) of the federal internal revenue code, no withholding is required. Keep a copy of its statement with Form KW-7S.

\* Federal line numbers are subject to change

### NONRESIDENT OWNER FILING OPTIONS

**Nonresident Owner Withholding (KW-7, KW-7S, K-19):** Partnerships, S corporations, LLCs and LLPs reporting Kansas taxable income to nonresident owners must complete a Report of Nonresident Owner Tax Withheld (KW-7S), for the tax year. Form KW-7S, listing all nonresident owners and the withholding tax due (or withholding election made – see page 8) and Form KW-7, for payment of the nonresident withholding tax, are due on or before the due date of the pass-through entity's income tax return, including extensions. **Do not remit nonresident owner withholding tax on Forms KW-5 or KW-3.** You must also complete and furnish Form K-19 to each of the nonresident owners for whom tax was withheld so they may claim the withholding on their individual Kansas returns. These forms are available on our web site.

**Form KW-7A - "Opt-out" Affidavit:** A nonresident owner who elects to be subject to the personal jurisdiction of the department for the purpose of determining and collecting Kansas taxes may "opt-out" of this withholding requirement by providing a completed Nonresident Owner Withholding Affidavit (KW-7A) to the pass-through entity. The entity will keep one copy and submit a copy with Form KW-7S to show why Kansas withholding tax is not being paid on behalf of that nonresident owner. The election remains in effect until revoked by the nonresident owner or by KDOR for failure to file the required returns or pay the tax due.

**Withholding in Lieu of Form K-40 or K-40C:** If a nonresident owner's only source of Kansas income is the owner's share of Kansas taxable income from a partnership, S corporation, LLC or LLP, the withholding paid on behalf of such nonresident owner may be retained in satisfaction of that owner's Kansas income tax liability, and a K-40 or K-40C is not required for that tax year. If the nonresident owner qualifies for the election, mark the applicable box on Form KW-7S.

### 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 4.5% of the payment.

### SUPPLEMENTAL WAGES

Kansas withholding on a supplemental wage payment is computed using the same method that you use at the federal level. If you are adding regular and supplemental wages together and computing federal withholding on the total using the federal tables, compute the Kansas withholding using the same steps.



You pay 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.

**In contrast:** If you state the supplemental wage separately and compute federal withholding as a percentage of the payment (usually 28%), then compute Kansas withholding at 4.5% of the gross payment. For example, the Kansas withholding on a \$1,000 bonus paid would be \$45 (\$1,000 X 4.5%).



### FILE AND PAY OPTIONS

Since July 1, 2010, it has been a requirement that businesses submit their Retailers' Sales, Compensating Use taxes, and **Withholding Tax** returns electronically.

Kansas offers several **simple** electronic filing solutions (see chart on next page). You can use **WebTax for on-line filing and payment** for most business tax accounts. First, create a user login ID and select a password then attach your business tax accounts. **Each tax account has a unique access code** that only needs to be entered once. This access code binds your account to your login ID. For future filings, you simply log into your account using your self-selected user login and password. A history of all returns filed or payments made is retained in WebTax.

You can also use **TeleFile to file returns and make payments** for several tax accounts. Like WebTax, you will need your access code to begin. The telephone option requires that you use this access code each time you file or make payment.

**Electronic tax payments** must be made on or before the due date. Using the WebTax system, you can have your tax payment electronically debited from your bank account (ACH Debit). You may choose to initiate your tax

payment through your bank (ACH Credit\*) Credit card payments are also accepted through third party vendors. Visit [webtax.org](http://webtax.org) for a current list of vendors and their services.

**WebTax** and **TeleFile** are *simple, safe, and FREE* and are conveniently **available 24 hours a day, 7 days a week**. You also receive immediate confirmation that your return is filed.

\* A **Form EF-101**, Authorization for Electronic Funds Transfer, must be completed for **ACH Credit** before using the EFT payment method. This form is available on our web site at: [ksrevenue.org](http://ksrevenue.org)

The following table provides details of the electronic filing and payment options available to you.

## ELECTRONIC FILE and PAY OPTIONS

For assistance with filing your return or making electronic payments, contact our **Electronic Services** staff at **1-800-525-3901**. If in Topeka, call 296-6993. You may also e-mail Electronic Services at: [eservices@kdor.ks.gov](mailto:eservices@kdor.ks.gov)

### Withholding Tax

ELECTRONIC OPTIONS	PROGRAM DESCRIPTION	FORMS ACCEPTED	REQUIREMENTS	GETTING STARTED
<b>ONLINE</b> <a href="http://webtax.org">webtax.org</a>	<p><b>KW-5</b> Deposit Reports can be made using the <b>WebTax</b> application. After connecting to your withholding account, simply click the "Make an EFT Payment" link to complete your filing and make payment. WebTax also allows you to file your <b>KW-3</b> Annual Withholding Tax return and <b>W-2/1099</b> Withholding Reports electronically.</p> <p>A <b>Form EF-101</b>, Authorization for Electronic Funds Transfer, must be completed for <b>ACH Credit*</b> before using the EFT payment method. This form is available on our web site.</p>	<ul style="list-style-type: none"> <li>• KW-3</li> <li>• KW-5</li> <li>• W-2</li> <li>• 1099</li> </ul>	<ul style="list-style-type: none"> <li>• Internet access</li> <li>• Access Code(s)</li> <li>• EIN</li> <li>• EF-101 form (ACH Credit Payments)</li> </ul>	<ul style="list-style-type: none"> <li>➤ Go to <a href="http://webtax.org">webtax.org</a> and click the "Use WebTax Now" button.</li> <li>➤ Create a user login and a password.</li> <li>➤ Contact KDOR for your access code.</li> <li>➤ Connect your tax account to your login and begin filing.</li> <li>➤ Go online and complete a form EF-101 (ACH Credit* payers only).</li> </ul>
<b>BYPHONE</b> <b>877-600-5640</b>	A <b>KW-5 return with payment</b> can be made through the EFT payments telephone system.	<ul style="list-style-type: none"> <li>• KW-5</li> </ul>	<ul style="list-style-type: none"> <li>• Touch-tone telephone</li> <li>• Access Code(s)</li> <li>• EIN</li> <li>• EF-101 form (ACH Credit Payments)</li> </ul>	<ul style="list-style-type: none"> <li>➤ Go online and complete a Form EF-101.</li> <li>➤ Contact KDOR for your access code.</li> <li>➤ Call 1-877-600-5640 and use your access code and your federal EIN to access the EFT payment system. Using the keypads of your touch-tone phone, follow the phone prompts to complete payment and submit your return.</li> </ul>

### Retailers' Sales and Compensating Use Tax

ELECTRONIC OPTIONS	PROGRAM DESCRIPTION	FORMS ACCEPTED	REQUIREMENTS	GETTING STARTED
<b>ONLINE</b> <a href="http://webtax.org">webtax.org</a>	<p>Use <b>WebTax</b> to file <u>single</u> and <u>multiple jurisdiction</u> sales and use tax returns.</p> <p>WebTax allows filers to upload jurisdictions and tax payments directly into returns. Users can also opt to retain jurisdiction information from previous returns into their current return; saving time and improving accuracy.</p>	<ul style="list-style-type: none"> <li>• ST-16</li> <li>• ST-36</li> <li>• CT-9U</li> <li>• CT-10U</li> </ul>	<ul style="list-style-type: none"> <li>• Internet access</li> <li>• Access Code(s)</li> <li>• EIN</li> <li>• EF-101 form (ACH Credit Payments)</li> </ul>	<ul style="list-style-type: none"> <li>➤ Go to <a href="http://webtax.org">webtax.org</a> and click the "Use WebTax Now" button.</li> <li>➤ Create a user login and a password.</li> <li>➤ Contact KDOR for your access code.</li> <li>➤ Connect your tax account to your login and begin filing.</li> </ul>
<b>BYPHONE</b> <b>877-317-5639</b>	This <b>TeleFile</b> system can be used to file <u>single jurisdiction</u> returns. It may also be used for <u>annual</u> filers with <u>multi-jurisdictions</u> and <b>zero tax</b> to report. Using a touch-tone phone, tax information is entered from a completed worksheet into the TeleFile system. Your assigned access code and federal Employer Identification Number (EIN) remains the same for each filing period.	<ul style="list-style-type: none"> <li>• ST-16</li> </ul> <p>With zero sales:</p> <ul style="list-style-type: none"> <li>• ST-36</li> <li>• CT-9U</li> <li>• CT-10U</li> </ul>	<ul style="list-style-type: none"> <li>• Touch-tone telephone</li> <li>• TeleFile worksheet</li> <li>• Access Code(s)</li> <li>• EIN</li> </ul>	<ul style="list-style-type: none"> <li>➤ Complete a TeleFile worksheet. You may download it from our web site or you may make copies of your current worksheet to use for filing future periods.</li> <li>➤ Contact KDOR for your access code.</li> <li>➤ Call 1-877-317-5639 and use your access code and federal EIN to access the TeleFile system. Using a touch-tone phone, enter the information from your worksheet.</li> </ul>

\* **ACH Debit:** Kansas Department of Revenue debits the tax payment from your bank account. **ACH Credit:** You initiate a tax payment through your bank.

## RECORD KEEPING

Like all other aspects of your business operation, you must keep current, complete and accurate withholding records. Keep records for at least 3 years after the date the withholding tax was due, or paid, whichever is later.

- Name, current address, and Social Security number of each employee or payee
- Period(s) of employment
- All compensation amounts paid by pay period.
- Date(s) and amount(s) of all tax withheld
- Copies of documents filed with KDOR (KW-5, KW-3, W-2, K-19, KW-7S, KW-7 and KW-7A, 1096 and 1099)
- Federal form W-4 (W-4P, W-4S, W-4V, etc.) and Kansas form K-4 for each employee/payee

## FILING FREQUENCIES AND DUE DATES

How often you will file and pay Kansas withholding tax depends on the size of your payroll. The larger your payroll, the larger the Kansas withholding, and therefore the more

frequently you will report and pay the tax. Kansas has five filing frequencies — annual, quarterly, monthly, semi-monthly, and quad-monthly. Your initial filing frequency is based on the estimated tax amount you enter in Part 6 of the business tax application. Your filing frequency is shown on your Withholding Registration Certificate as illustrated on page 5.

Each filing frequency has a different set of due dates (see chart below). Do not file your Kansas withholding tax either more or less frequently than your established filing frequency. If a change in filing frequency is needed (monthly to quarterly, etc.), follow the instructions on page 18. *If the due date falls on a Saturday, Sunday or legal holiday, use the next regular business day.*



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

<b>DUE DATES FOR WITHHOLDING TAX DEPOSIT REPORTS</b>									
<i>If a due date falls on a Saturday, Sunday or legal holiday, use the next regular workday.</i>									
<b>QUAD-MONTHLY</b>		<b>SEMI-MONTHLY</b>		<b>MONTHLY</b>		<b>QUARTERLY</b>		<b>ANNUALLY</b>	
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
Reports are due within three banking days of the 7 <sup>th</sup> , 15 <sup>th</sup> , 21 <sup>st</sup> and the last day of the month.	Jan 1-15	<b>Jan 25</b>	Jan	<b>Feb 15</b>	Jan, Feb, Mar	<b>Apr 25</b>	Jan-Dec	<b>Jan 25</b>	
	Jan 16-31	<b>Feb 10</b>	Feb	<b>Mar 15</b>	Apr, May, Jun	<b>Jul 25</b>			
	Feb 1-15	<b>Feb 25</b>	Mar	<b>Apr 15</b>	Jul, Aug, Sep	<b>Oct 25</b>			
	Feb 16-28	<b>Mar 10</b>	Apr	<b>May 15</b>	Oct, Nov, Dec	<b>Jan 25</b>			
	Mar 1-15	<b>Mar 25</b>	May	<b>Jun 15</b>					
	Mar 16-31	<b>Apr 10</b>	Jun	<b>Jul 15</b>					
	Apr 1-15	<b>Apr 25</b>	Jul	<b>Aug 15</b>					
	Apr 16-30	<b>May 10</b>	Aug	<b>Sep 15</b>					
	May 1-15	<b>May 25</b>	Sep	<b>Oct 15</b>					
	May 16-31	<b>Jun 10</b>	Oct	<b>Nov 15</b>					
	Jun 1-15	<b>Jun 25</b>	Nov	<b>Dec 15</b>					
	Jun 16-30	<b>Jul 10</b>	Dec	<b>Jan 15</b>					
Jul 1-15	<b>Jul 25</b>								
Jul 16-31	<b>Aug 10</b>								
Aug 1-15	<b>Aug 25</b>								
Aug 16-31	<b>Sep 10</b>								
Sep 1-15	<b>Sep 25</b>								
Sep 16-30	<b>Oct 10</b>								
Oct 1-15	<b>Oct 25</b>								
Oct 16-31	<b>Nov 10</b>								
Nov 1-15	<b>Nov 25</b>								
Nov 16-30	<b>Dec 10</b>								
Dec 1-15	<b>Dec 25</b>								
Dec 16-31	<b>Jan 10</b>								

## COMPLETING A KW-5 DEPOSIT REPORT

You must file a withholding tax deposit report (KW-5) for **EACH** reporting period **even when no Kansas tax was withheld**. Even *annual filers* must file a KW-5 for the tax year – a KW-3 annual return does NOT take the place of an annual KW-5 deposit report.



David pays his employees on a weekly basis. His filing frequency for Kansas withholding tax is monthly and he uses a spreadsheet to maintain his payroll records (a portion of which is shown here). Using the spreadsheet he will follow the five steps below to report and pay the Kansas withholding for the July, 2014 tax period.

David pays his employees on a weekly basis. His filing frequency for Kansas withholding tax is monthly and he uses a spreadsheet to maintain his payroll records (a portion of which is shown here). Using the spreadsheet he will follow the five steps below to report and pay the Kansas withholding for the July, 2014 tax period.

PAY PERIOD ENDING	NAME	TOTAL REGULAR HOURS	EARNINGS		DEDUCTIONS				NET PAY	PMT CONF. NO.
			REG RATE	TOTAL	SS	MEDICARE	FED WH	STATE WH		
7/7	Chloe Mitchell	20	8 75	1 75 00	1 0 85	2 96	1 3 00	4 00	1 6 5 89	1402
	Conner Frye	20	8 75	1 75 00	1 0 85	2 96	1 3 00	4 00	1 6 5 89	1403
	Susan Wills	15	8 75	1 3 1 25	8 13	2 47	8 00	2 00	1 1 0 65	1403
	Gene Baldwin	20	8 75	1 75 00	1 0 85	3 34	1 0 00	3 00	2 3 9 21	1404
7/14	Chloe Mitchell	20	8 75	1 75 00	1 0 85	2 96	1 3 00	4 00	1 6 5 89	1435
	Conner Frye	20	8 75	1 75 00	1 0 85	2 96	7 00	4 00	1 5 0 19	1436
	Susan Wills	15	8 75	1 3 1 25	8 13	2 47	8 00	2 00	1 1 0 65	1437
	Gene Baldwin	30	8 75	2 6 2 50	1 6 75	3 34	1 0 00	3 00	2 2 9 41	1438
	Conner Frye	20	8 75	1 75 00	1 0 85	2 96	7 00	4 00	1 5 0 19	1522
	Susan Wills	15	8 75	1 3 1 25	1 0 85	2 47	8 00	2 00	1 0 7 93	1523
	Gene Baldwin	30	8 75	2 6 2 50	1 6 75	3 94	1 0 00	3 00	2 2 8 81	1524
MONTHLY TOTALS				4 2 9 5 00	2 6 6 29	4 3 32	1 5 2 00	5 2 00	2 6 1 5 36	

Kansas withholding tax reports must be filed and payment of tax made **electronically**. Although there are several methods available for filing and paying electronically, the following example illustrates how to use our simple and FREE WebTax application.

See *File and Pay Options* beginning on page 10 for more information about filing and paying Kansas businesses taxes.

### STEP 1

Go to [webtax.org](http://webtax.org) to begin the filing process. Click **Use WebTax Now**. If you are a first time user click **Register Now**; if already registered, click **Sign In**. If using "ACH Credit" method of payment, follow instructions in step 2; otherwise go to Step 3.

### STEP 2

Click **File an Electronic Funds Transfer Authorization Form (EF-101)** at the top of the page. Complete all required fields and click **Submit**. Verify that the information shown is correct and click **Continue**.

### STEP 3

Click **Business Accounts** to the left of the page. Then click **Add Account to this Login** and follow the instructions to add your tax account. After the account appears, click on **Manage Account** and your account screen will appear. Click **Save**. *NOTE: Once you have added your account, it will be retained in the system for future filing periods.*

### STEP 4

Click **Make an EFT Payment**. Review the information at the top for the account you added.  
 – In the "Tax Period" section, select the month (July) and year (2014) of your reporting period from the drop-down menu.  
 – In the "Payment Amount" section, enter in the "Tax" field, the total amount of Kansas withholding for all your employees for the month of July (4 pay periods). For this example, you would enter \$52.00.  
 – Next select your "Settlement Date" and complete the "Payment Funding Source" section. Click **Continue**.

### STEP 5

Verify the information you entered and click **Submit Payment** to complete your filing. You will receive a Payment Detail page which provides your confirmation number. Print that page and keep it with your business tax records.

## CORRECTING A KW-5 DEPOSIT REPORT

The Kansas WebTax application supports the electronic process of making additional payments. However, if you need to file an "amended" or "corrected" deposit report (KW-5), you must use a paper form. The following instructions explain how 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. To file your additional KW-5, log into the WebTax system access your Withholding tax account. Select the option

**Payment with KW-5 coupon** to process another return and payment for the amount of tax that was underpaid for that tax period.

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. For more information about late charges, see page 16.

### OVERPAYMENTS

**Credit to Next Period(s)**. If you 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*. To use a credit from a prior deposit period in the same calendar year, complete line 2 of a paper KW-5 form.

**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 Annual Withholding Tax Return, and resolved the following calendar year (see *Credit Memo* below). However, for 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 a paper KW-5, complete all the information on the form and place a “X” in the “Amended Return” box. Enter the correct amount of tax for each reporting period on line 1 of the amended KW-5. You should 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, KDOR 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.

Report the credit memo amount on your next KW-5 filing. If the credit is greater than the tax being reported, report the remainder on the following tax period. If you have questions, contact our tax assistance center.

 **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.



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

### **COMPLETING AN ANNUAL WITHHOLDING TAX RETURN (KW-3)**

Form KW-3 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 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 Statement (Form W-2) and any 1099 forms that have Kansas withholding to KDOR.

The annual return, W-2s and 1099s are due to KDOR by the last day of February of the following year. **Form KW-3 must be filed electronically** (see *File and Pay Options*

herein). The example that follows illustrates how to use our simple and FREE WebTax application.

**Partial Year Reporting.** If you begin business or begin withholding during a calendar year, file the KW-3 and W-2s for that portion of the year Kansas income tax was withheld. See the example below.

 **Important:** If you close or sell the business or discontinue withholding, your final reports are due within thirty (30) days after the end of the month in which the business closed or the last date wages were paid. File the KW-3, W-2s, and 1099s/W-2Gs with KDOR, along with notification of business closure or change of ownership. See *Closing Your Withholding Account* on page 18.

 John, a monthly filer began a catering business in Kansas in March, 2013. He filed his monthly KW-5 deposit reports using the Kansas WebTax application. His KW-3 annual return is now due and he uses the following steps to complete it electronically.

**STEP 1** Go to **webtax.org** to begin the filing process. Click **Use WebTax Now**, enter your User ID and Password, and click **Sign In**.

**STEP 2** Click **Business Accounts** to the left of the page and locate your withholding account. Click on **Manage Account** and your account screen will appear.

**STEP 3** Click **File your KW-3 Tax Information to KDOR**. An informational page will appear with messages regarding important updates and/or tips for using the system. Please take the time to read the information before clicking **Continue** at the bottom of the page.

**STEP 4** Click **Start a new Return**.

- Complete the “Name and Address” section.
- In the “Filing Information” section, enter the Tax Year for which you are filing and the return type. For this example, enter *2013* and *Original*.
- Click **Continue**.

**STEP 5** Enter in the “KW5 Payments” section the payment amounts for each period end date for 2013. For this example, you begin with *March*. Click **Continue**.

**STEP 6** Complete all fields in the “Payment Information” section and click **Continue**.

**STEP 7** Verify the information as entered and in the “Return Verification and Agreement” section at the bottom of the page, mark the “I Agree” box and enter your name and title. Click **Submit**.

**STEP 8** A confirmation page displays to print and keep with your records. Proceed with filing W-2s by clicking on **file your W-2s by clicking here**. (*The following section explains the W-2 process in detail.*)

## WAGE AND TAX STATEMENT (W-2)

**Furnishing W-2s to Employees.** 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. **Payers** must also provide each recipient for whom Kansas tax was 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.

You may obtain paper W-2 forms (copies for federal, state and employer/payer) from the IRS – an order blank is in federal Pub. 15 (Circular E). W-2s are also available from office supply retailers or may be printed using payroll software. A sample completed W-2 is shown here.

22222	Void <input type="checkbox"/>	a Employee's social security number 997-98-9798	For Official Use Only ▶ OMB No. 1545-0008		
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 Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial John B.	Last name Employee	Suff. Jr.	11 Nonqualified plans		12a See instructions for box 12
f Employee's address and ZIP code 433 N Oak Anytown KS 67771		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b
		14 Other			12c
					12d
15 State Employer's state ID number KS   036-123456789F-01	16 State wages, tips, etc. 34,700.00	17 State income tax 864.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2014

Department of the Treasury – Internal Revenue Service

**Completing a W-2.** Report Kansas wages and withholding in the *State* information boxes of the W-2 form. You must enter the complete Kansas Withholding Tax Account Number (i.e., 036-XXXXXXXXF-01) in the box labeled *Employer's state I.D. number* on the W-2.

If you are completing a W-2 for an employee for whom you have withheld taxes for more than one state, enter in the Kansas boxes only the wages and withholding applicable to Kansas.

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 KDOR.

WebTax to submit their W-2s as well as manage various business tax accounts.

**Correcting a W-2 (using Form W-2c).** To correct the information on a W-2, use federal Form W-2c, Statement of Corrected Income and Tax Amounts. Furnish three copies of it to the employee, and submit a copy to KDOR only when the correction affects the Kansas information. If the error is found *before* filing the KW-3 and W-2s with KDOR (due the last day of February), include only the W-2c for that employee with the other W-2s and your KW-3. If the error is found *after* the KW-3 and W-2s have been filed, send the state copy of the W-2c to KDOR with an amended KW-3 (when applicable) and a short letter of explanation.

**Sending W-2s Electronically.** Kansas WebTax is a simple and FREE way to submit your W-2s electronically. You have the option of inputting the W-2 information individually or uploading preformatted files as specified in the *Record Format and Layout Specifications* section below. Go to **webtax.org** to get started.

**Note:** Your Kansas Annual Withholding Tax Return (KW-3) must be filed electronically along with the W-2s.

 **Important:** The deadline for submitting a corrected W-2 is December 31 of the year following the tax year. For example, corrected W-2 forms for tax year 2012 will only be accepted through December 31, 2013.

**Submitting W-2s on Paper.** You may submit paper W-2s if you have less than 51 forms. Send the W-2 copy marked "For State, City or Local Tax Department" (Copy 1) to KDOR in either Social Security Number or alphabetical order. Also include a copy of the electronically filed KW-3 submission done on-line.

**Record Format and Layout Specifications.** Electronic W-2 filers have the option of uploading fixed-length or comma separated value (CSV) files.

**Filing the State Copy of the W-2 with Kansas.** Once completed, a copy of the W-2 form must be submitted to KDOR. Employers submitting more than 50 W-2 records must file electronically using KDOR's online business tax system, Kansas WebTax. Employers reporting less than 51 records can file on paper but are encouraged to use

For the fixed-length format, filers are required to follow the filing specifications listed in the Social Security Administration booklet (EFW2, Specifications for Filing Forms W-2 Electronically) for all records except the Code RS (state) record. These specifications are available at: **www.ssa.gov/employer/pub.htm**

For details regarding the Kansas Code RS record, refer to the K-2MT, Kansas W-2 Specifications for Electronic Filing (EFW2 format) document available on our web site: [ksrevenue.org/forms-btwh.html](http://ksrevenue.org/forms-btwh.html)

Most popular spreadsheet programs can create CSV files suitable for upload. It may also be possible to export withholding information out of your accounting software into CSV format. In both cases, it is necessary that CSV files be formatted as outlined in the KW-2CSV, W-2 Specifications for Electronic Filing – Comma Separated Value (CSV) Format document available on our web site: [ksrevenue.org/forms-btwh.html](http://ksrevenue.org/forms-btwh.html)

 **Important:** Electronic W-2 files that do not conform to either the EFW2 or CSV specifications will not be accepted.

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## ANNUAL INFORMATION RETURNS (1099 and 1096)

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In addition to W-2 forms, you may be required to file information returns for the taxable non-wage payments you made during the tax year. Information returns include federal forms 1098, the 1099 series, 5498 and W-2G. If you are required to file an information return with the Internal Revenue Service (IRS), a copy must also be filed with KDOR *by the last day of February* following the end of the calendar year.

Kansas requires that employers/payors with more than 50 records, per type of information return, file online using Kansas WebTax ([webtax.org](http://webtax.org)). Filers can upload files that are in a fixed-length format consistent with the layout specified in the IRS Pub. 1220 available on the IRS web site.

Filers may also upload a properly-formatted CSV file. These files must be formatted as outlined in the K-99CSV, Information Returns Specifications for Electronic Filing - Comma Separated Value (CSV) Format document available at the following web site: [ksrevenue.org/forms-btwh.html](http://ksrevenue.org/forms-btwh.html)

**NOTE:** Your Kansas Annual Withholding Tax Return (KW-3) must be filed electronically along with the 1099s.

**Combined Federal/State Filing Program (CF/SF).** A separate filing of information returns to Kansas may not be necessary if you participate in the IRS CF/SF Program. Established to simplify filing, participants in this program send the 1099s and 1096 to the IRS only. The IRS then forwards the information to KDOR. Obtain IRS Pub. 1220 or call the IRS at 800-829-4933 for details about the combined filing program.

 **CAUTION:** Information returns that have Kansas withholding may NOT be filed under the CF/SF program. **You must use the WebTax system to submit 1099s with Kansas withholding, along with the KW-3.** As with electronically filed W-2s, KW-3 information is entered during the 1099 upload process.



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## WHEN RETURNS ARE LATE

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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 KDOR 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 even when no Kansas tax was withheld.

**Penalty.** Penalty rates increase over time. Reports filed on time without payment of the tax due have the same penalties as those that are filed late. A penalty of 15% is charged on any tax that is reported or paid after the due date and prior to March 1 of the following year. An additional penalty of 1% per month (up to a maximum of 24%) is assessed on tax filed or paid after the last day of February of the following year (the due date of the KW-3 annual return).

**Penalty – KW-5 Deposit Report.** The penalty for a late filing or payment of a KW-5 deposit report is 15% of the tax due. [K.S.A. 79-32,107(f)]

**Penalty – KW-3 Return.** In addition to the 15% penalty on a KW-5, a penalty is also assessed on any underpayment of tax due on a KW-3 that is filed or paid after the last day of February of the following year (K.S.A. 79-3228). The penalty on a KW-3 underpayment is calculated at 1% of the tax due for each month or fraction thereof until the tax is paid or the penalty reaches 24%.

A **50%** penalty may be 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 KW-5 and KW-3 underpayment penalties.

**Interest.** Interest is not charged if the tax due on a KW-5 deposit report or KW-3 annual return is filed and paid *prior to* the due date of the annual return (March 1 of the following year). Tax paid on or after March 1 of the following year is charged interest from that March 1 to the date the return is filed and/or the tax paid.

Since the Kansas interest rate is based on the federal underpayment rate in effect on July 1 of the prior year [K.S.A. 79-2968], it is subject to change each year. For tax years 2011 and 2012 the rate is 5% per year or .417 per month. For 2013 the rate is 4% or .333 per month. A chart of all interest rates can be found on our web site at: [ksrevenue.org](http://ksrevenue.org)

**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 with the specific circumstance(s) that caused the delinquency and request that the penalty be eliminated. Be sure to include your EIN, filing period and a daytime phone number. Send your request with the billing that you received for the late charges.



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

### **Other Penalties.**

**RETURNED CHECK FEE:** A fee of \$30 (plus the cost for a registered letter) is charged on returned checks. This fee is in addition to any other penalty or interest.

**FORM W-2:** An employer/payer 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/payer who fails to file the "State" copy of the W-2 with KDOR by the last day of February may be subject to a penalty of \$50 for *each* W-2 not submitted.

**BOND:** Any employer/payer who fails to pay withholding tax for more than one period may be required to post a sum of money as a bond to secure against non-payment of the tax. The bond amount is determined by KDOR, and may be up to a maximum of the tax estimated to be due and payable for two quarterly payment periods. [K.S.A. 79-3294b]

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

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### **EMPLOYER/PAYER AND OFFICER LIABILITY**

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Every employer/payer 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 the Kansas withholding tax, penalty and interest due during the period they hold office. [K.S.A. 79-32,100c]



A corporation fails to remit its withholding tax. The corporation and each officer, director, or other responsible party having control, receipt, custody or disposal of, or paying the wages of employees, will be personally liable for this corporate debt.

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### **ABOUT OUR BILLING PROCESS**

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Most functions of KDOR's billing process are computerized. A tax bill is automatically generated when

our system detects a deficiency on your account. A deficiency may be either be a balance due or a missing return. It is important that you immediately respond to a tax bill from KDOR and, when making payment, follow the instructions on the bill.

If the only problem on an account is a missing return, the bill will show a zero balance due. However, the missing periods are listed on page 2 of the bill with a "Y" for "Yes" in the column entitled "Non-Filed Returns." To avoid assessments for these missing periods, file the missing reports or contact us with the filing information.

If you have questions about a tax bill, have already paid the balance or filed the missing periods, call us at the number on the billing. Our customer representatives can help you understand and respond to a tax bill.

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### **REPORTING BUSINESS CHANGES**

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When changes occur in your business, promptly notify KDOR (see Taxpayer Assistance on the back cover). For faster service, please have your tax account number available when calling our office.

**Business Name and/or Address Change.** You may report business name or address changes to us by mail or fax, using company letterhead or by completing our Name or Address Change form (DO-5). This form is available on our web site.

**Change of Corporate Officers or Directors.** When there is a change in your corporate officers or directors, complete and return Form CR-18, Ownership Change Form, and provide the name(s) and title(s) of the resigning officer(s) or director(s). If you prefer, mail or fax us a letter with the name, title, home address, and Social Security number of each new corporate officer or director, the name and title of each officer or director resigning, and the effective date of the change.

**Change of Partners.** If your business is a partnership, and less than 50% of the partnership is changed, follow the *Change of Corporate Officers or Directors* instructions 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 *Change of Business Ownership* instructions below to cancel your existing number and apply for a new number.

**Change of Business Ownership.** When the ownership changes, **a new registration is required.** Examples of ownership changes are: 1) sole proprietorship to a partnership, 2) partnership to a corporation, 3) one corporation to another corporation, or, 4) any change in corporate structure that requires a new charter, certificate of authority or new federal EIN.

To apply for a new Kansas Tax Account Number, see *How and When to Register* on page 5.



**Important:** You must also cancel your existing registration as of the effective date of the ownership change. To do this, follow the instructions under *Closing Your Withholding Account* below.

## CHANGING YOUR FILING FREQUENCY

Once a filing frequency is established for a calendar year, do not increase or decrease the frequency of filing your KW-5s. Filing less frequently will cause you to receive non-filer tax bills for missing periods.

KDOR periodically reviews the deposit history of each Kansas withholding account to ensure the filing frequency is in accordance with the guidelines mandated by law. 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.

We realize errors can occur when a filing frequency is assigned to a new business. In addition, a business can change extensively over a calendar year, causing the withholding filing frequency to be too often or not often enough. If you believe your filing frequency is out of line with the chart on page 12, contact KDOR.

## 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. Use one of the following forms to notify KDOR:

- Notice of Discontinuation of Business (CR-108) – copy on page 21.
- The *Discontinuation of Business* portion of your Withholding Tax Registration Certificate.
- Ownership Change Form (CR-18) – available on our web site.

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 generally conforms 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 IRS or the Kansas Department of Labor if you need help in determining how to classify a worker.

When you have a Kansas tax question or situation that is not addressed in this publication, contact KDOR 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 situation in writing and request a written opinion from KDOR. Mail or fax your letter to:

Office of Policy & Research  
 Kansas Department of Revenue  
 915 SW Harrison St.  
 Topeka, KS 66612  
 Fax: 785-296-7928

You will receive a written response within 30 days after your request is received.



**CAUTION:** Although published as part of our Policy Information Library (see below), 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 taxpayer.

**KDOR Web Site ([ksrevenue.org](http://ksrevenue.org)).** Perhaps the most useful resource available to taxpayers is our web site. Items there include tax forms and instructions, informational publications, electronic filing information, economic development incentives, links to the IRS and other business sites, and our Policy Information Library.

**Policy Information Library ([rvpolicy.kdor.ks.gov](http://rvpolicy.kdor.ks.gov)).** A library of policy information for all taxes administered by KDOR 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 KDOR. 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.** Kansas Statutes Annotated (K.S.A.) 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.

## OTHER REQUIREMENTS AND RESOURCES

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

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## FEDERAL REQUIREMENTS

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**Employer 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 EIN. This is a nine-digit number (00-0000000) issued by the IRS. It is used to identify the tax accounts of businesses for federal tax purposes. To apply for a number, complete federal Form SS-4, Application for Employer Identification Number.

To obtain an EIN or for information about federal income tax withholding, Social Security, Medicare or federal unemployment tax, contact the IRS:

WEB SITE: [www.irs.gov](http://www.irs.gov)  
PHONE: 1-800-829-4933

**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. For assistance with this process or to obtain forms, contact the INS office:

WEB SITE: [immigrationdirect.com](http://immigrationdirect.com)  
PHONE: 1-800-357-2099

**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. More information is available by contacting:

Wage & Hour Division  
U. S. Department of Labor  
PHONE: 1-866-487-9243  
WEB SITE: [dol.gov/whd/contact\\_us.htm](http://dol.gov/whd/contact_us.htm)

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## KANSAS REQUIREMENTS

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**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 Labor, to determine their unemployment tax status.

**Kansas Workers Compensation.** The Kansas 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. For more information on Kansas unemployment tax or Kansas workers compensation contact:

Kansas Department of Labor  
PHONE: 785-296-5000  
WEB SITE: [www.dol.ks.gov](http://www.dol.ks.gov)

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## BUSINESS RESOURCE DIRECTORY

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**Safety and Health.** The Occupational Safety and Health Administration (OSHA) outlines specific health and safety standards adopted by the U.S. Department of Labor. For more information, visit the following web site: [www.osha.gov](http://www.osha.gov)

The Industrial Safety and Health Section of the Kansas Department of Labor (KDOL) offers free safety and health consultations. For additional information, visit KDOL's web site at: [www.dol.ks.gov](http://www.dol.ks.gov)

**Kansas Department of Health and Environment.** Contact this agency with questions or issues of an environmental nature.

Kansas Department of Health & Environment  
PHONE: 1-785-296-1500  
WEB SITE: [kdheks.gov](http://kdheks.gov)

**Americans with Disabilities Act (ADA).** The ADA prohibits discrimination on the basis of disability, providing coverage for employment, public services, government, transportation and telecommunications. For more information regarding your responsibilities under this act, contact the Kansas Commission on Disability Concerns at 1-800-295-5232.

**Kansas Department of Commerce.** This agency provides resource and referral information for Kansas businesses.

Kansas Department of Commerce  
PHONE: (785) 296-3481  
WEB SITE: [kansascommerce.com](http://kansascommerce.com)

**Kansas Secretary of State.** To register a corporation in Kansas, or to obtain corporate annual reports, contact:

Kansas Secretary of State  
PHONE: 785-296-4564  
WEB SITE: [kssos.org](http://kssos.org)

**Small Business Administration (SBA).** The SBA is the only federal agency solely dedicated to serving the needs of America's small businesses. For more information visit their web site at: [sba.gov](http://sba.gov)

**Kansas Small Business Development Center (KSBDC).** There are a number of campus-based centers throughout Kansas that specialize in providing direct one-on-one counseling on small business issues. Contact the main office for more information:

KSBDC State Office  
PHONE: 785-296-6514 or  
TOLL-FREE PHONE: 1-877-625-7232  
WEB SITE: [kansas.gov/ksbdc](http://kansas.gov/ksbdc)

# K-4

(Rev. 10/13)

# KANSAS

## EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Use the following instructions to accurately complete your K-4 form, then detach the lower portion and give it to your employer. For assistance, call KDOR (Kansas Department of Revenue) at 785-368-8222.

**Purpose of the K-4 form:** A completed withholding allowance certificate will let your employer know how much *Kansas* income tax should be withheld from your pay on income you earn from Kansas sources. Because your tax situation may change, you may want to refigure your withholding each year.

**Exemption from Kansas withholding:** To qualify for exempt status you must verify with KDOR that: **1)** last year you had the right to a refund of all STATE income tax

withheld because you had no tax liability; and **2)** this year you will receive a full refund of all STATE income tax withheld because you will have no tax liability.

**Basic Instructions:** If you are not exempt, complete the **Personal Allowance Worksheet** that follows. The total on line F should not exceed the total exemptions you claim under "Exemptions and Dependents" on your Kansas income tax return.

*NOTE: Your status of "Single" or "Joint" may differ from your status claimed on your federal Form W-4).*

Using the information from your **Personal Allowance Worksheet**, complete the **K-4** form below, sign it and provide it to your employer. If your employer does not receive

a K-4 form from you, they must withhold Kansas income tax from your wages without exemption at the "Single" allowance rate.

**Head of household:** Generally, you may claim head of household filing status on your tax return only if you are **unmarried and pay more than 50% of the cost of keeping up a home for yourself and for your dependent(s).**

**Nonwage income:** If you have a large amount of nonwage Kansas source income, such as interest or dividends, consider making estimated tax payments on Form K-40ES. Without these payments, you may owe additional Kansas tax when you file your state income tax return.

### Personal Allowance Worksheet (Keep for your records)

- A** Allowance Rate: If you are a single filer mark "Single" **A**  Single  
 If you are married and your spouse has income mark "Single"  Joint  
 If you are married and your spouse does not work mark "Joint"  
 If in a same-sex relationship and considered married by the laws of another state mark "Single"
- B** Enter "0" or "1" if you are married or single and no one else can claim you as a dependent (entering "0" may help you avoid having too little tax withheld) ..... **B** \_\_\_\_\_
- C** Enter "0" or "1" if you are married and only have one job, and your spouse does not work (entering "0" may help you avoid having too little tax withheld) ..... **C** \_\_\_\_\_
- D** Enter "2" if you will file head of household on your tax return (see conditions under *Head of household* above) ..... **D** \_\_\_\_\_
- E** Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on their form K-4. .... **E** \_\_\_\_\_
- F** **Add lines B through E** and enter the total here ..... **F** \_\_\_\_\_

▼ **Cut here and give the lower portion to your employer. Keep the top portion for your records.**

# K-4

(Rev. 9/12)

## Kansas Employee's Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemptions from withholding is subject to review by KDOR. Your employer may be required to send a copy of this form to KDOR.

<b>1</b> Print your first name and middle initial	Last Name	<b>2</b> Social Security Number
Mailing Address		<b>3</b> Allowance Rate Mark the allowance rate selected in line A above.  <input type="checkbox"/> Single <input type="checkbox"/> Joint
City or Town, State, and ZIP Code		
<b>4</b> Total number of allowances you are claiming (from line F above) .....	<b>4</b>	
<b>5</b> Enter any additional amount you want withheld from each paycheck (this is optional) .....	<b>5</b>	\$
<b>6</b> I claim exemption from withholding. You must meet the conditions explained in the "Exemption from withholding" instructions above. If you meet those conditions, write "Exempt" on this line. .... <b>Note: KDOR will receive your federal W-2 forms for all years claimed Exempt.</b>	<b>6</b>	
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief it is true, correct, and complete.		
<b>SIGN HERE</b> ►		<b>DATE</b>
<b>7</b> Employer's name and address		<b>8</b> EIN (Employer Identification Number)

KANSAS DEPARTMENT OF REVENUE

Customer Relations

Topeka, Kansas 66625-9000

Phone: (785) 368-8222

Fax: (785) 296-2073

FOR OFFICE USE ONLY

Inactive: \_\_\_\_\_ Date/Initial \_\_\_\_\_

Audited: \_\_\_\_\_ Date/Initial \_\_\_\_\_

Deleted: \_\_\_\_\_ Date/Initial \_\_\_\_\_

NOTICE OF BUSINESS CLOSURE

1. \_\_\_\_\_ Kansas Tax Account No. 2. \_\_\_\_\_ Federal Employer's ID No. 3. \_\_\_\_\_ Business Phone No.
4. \_\_\_\_\_ Business Name 5. \_\_\_\_\_ Business Address
6. \_\_\_\_\_ Owner's/Officer's Name 7. \_\_\_\_\_ Current Address 8. \_\_\_\_\_ Telephone Number

9. On \_\_\_\_\_, \_\_\_\_\_ this business was closed 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.

- Retailers' Sales, Retailers' Compensating, Liquor Enforcement, Liquor Excise, Consumer's Use, Tire Excise, Bingo Enforcement, Dry Cleaning Surcharge, Withholding, Transient Guest Tax, Vehicle Rental Tax, 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:

# TABLES FOR PERCENTAGE METHOD OF KANSAS WITHHOLDING

(For wages paid after January 1, 2014)

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

### TABLE 1 — WEEKLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$58	\$0	\$0	\$115	\$0
\$58	\$346	2.7% of excess over \$58	\$115	\$692	2.7% of excess over \$115
\$346		\$7.79 plus 4.8% of excess over \$346	\$692		\$15.58 plus 4.8% of excess over \$692

### TABLE 2 — BI-WEEKLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$115	\$0	\$0	\$231	\$0
\$115	\$692	2.7% of excess over \$115	\$231	\$1,385	2.7% of excess over \$231
\$692		\$15.58 plus 4.8% of excess over \$692	\$1,385		\$31.15 plus 4.8% of excess over \$1,385

### TABLE 3 — SEMI-MONTHLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$125	\$0	\$0	\$250	\$0
\$125	\$750	2.7% of excess over \$125	\$250	\$1,500	2.7% of excess over \$250
\$750		\$16.88 plus 4.8% of excess over \$750	\$1,500		\$33.75 plus 4.8% of excess over \$1,500

### TABLE 4 — MONTHLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$250	\$0	\$0	\$500	\$0
\$250	\$1,500	2.7% of excess over \$250	\$500	\$3,000	2.7% of excess over \$500
\$1,500		\$33.75 plus 4.8% of excess over \$1,500	\$3,000		\$67.50 plus 4.8% of excess over \$3,000

# TABLES FOR PERCENTAGE METHOD OF KANSAS WITHHOLDING

(For wages paid after January 1, 2014)

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

### TABLE 5 — QUARTERLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>			<i>The amount of KANSAS income tax to be withheld is:</i>		
Over	But not over		Over	But not over	
\$0	\$750	\$0	\$0	\$1,500	\$0
\$750	\$4,500	2.7% of excess over \$750	\$1,500	\$9,000	2.7% of excess over \$1,500
\$4,500		\$101.25 plus 4.8% of excess over \$4,500	\$9,000		\$202.50 plus 4.8% of excess over \$9,000

### TABLE 6 — SEMI-ANNUAL PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>			<i>The amount of KANSAS income tax to be withheld is:</i>		
Over	But not over		Over	But not over	
\$0	\$1,500	\$0	\$0	\$3,000	\$0
\$1,500	\$9,000	2.7% of excess over \$1500	\$3,000	\$18,000	2.7% of excess over \$3,000
\$9,000		\$202.50 plus 4.8% of excess over \$9,000	\$18,000		\$405.00 plus 4.8% of excess over \$18,000

### TABLE 7 — ANNUAL PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>			<i>The amount of KANSAS income tax to be withheld is:</i>		
Over	But not over		Over	But not over	
\$0	\$3,000	\$0	\$0	\$6,000	\$0
\$3,000	\$18,000	2.7% of excess over \$3,000	\$6,000	\$36,000	2.7% of excess over \$6,000
\$18,000		\$405.00 plus 4.8% of excess over \$18,000	\$36,000		\$810.00 plus 4.8% of excess over \$36,000

### TABLE 8 — DAILY OR MISCELLANEOUS PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>			<i>The amount of KANSAS income tax to be withheld is:</i>		
Over	But not over		Over	But not over	
\$0	\$12	\$0	\$0	\$23	\$0
\$12	\$69	2.7% of excess over \$12	\$23	\$138	2.7% of excess over \$23
\$69		\$1.56 plus 4.8% of excess over \$69	\$138		\$3.12 plus 4.8% of excess over \$138

## 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	1	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	2	1	0	0	0	0	0	0	0	0	0
135	145	2	1	0	0	0	0	0	0	0	0	0
145	155	2	1	0	0	0	0	0	0	0	0	0
155	165	3	2	0	0	0	0	0	0	0	0	0
165	175	3	2	1	0	0	0	0	0	0	0	0
175	185	3	2	1	0	0	0	0	0	0	0	0
185	195	4	2	1	0	0	0	0	0	0	0	0
195	205	4	3	1	0	0	0	0	0	0	0	0
205	215	4	3	2	1	0	0	0	0	0	0	0
215	225	4	3	2	1	0	0	0	0	0	0	0
225	235	5	3	2	1	0	0	0	0	0	0	0
235	245	5	4	3	1	0	0	0	0	0	0	0
245	255	5	4	3	2	1	0	0	0	0	0	0
255	265	5	4	3	2	1	0	0	0	0	0	0
265	275	6	5	3	2	1	0	0	0	0	0	0
275	285	6	5	4	2	1	0	0	0	0	0	0
285	295	6	5	4	3	2	0	0	0	0	0	0
295	305	7	5	4	3	2	1	0	0	0	0	0
305	315	7	6	4	3	2	1	0	0	0	0	0
315	325	7	6	5	4	2	1	0	0	0	0	0
325	335	7	6	5	4	3	2	0	0	0	0	0
335	345	8	6	5	4	3	2	1	0	0	0	0
345	355	8	7	6	4	3	2	1	0	0	0	0
355	365	8	7	6	5	3	2	1	0	0	0	0
365	375	9	7	6	5	4	3	1	0	0	0	0
375	385	9	8	6	5	4	3	2	1	0	0	0
385	395	10	8	7	5	4	3	2	1	0	0	0
395	405	10	8	7	6	5	3	2	1	0	0	0
405	415	11	9	7	6	5	4	2	1	0	0	0
415	425	11	9	7	6	5	4	3	2	0	0	0
425	435	12	10	8	7	5	4	3	2	1	0	0
435	445	12	10	8	7	6	4	3	2	1	0	0
445	455	13	11	9	7	6	5	4	2	1	0	0
455	465	13	11	9	7	6	5	4	3	2	0	0
465	475	14	12	10	8	6	5	4	3	2	1	0
475	485	14	12	10	8	7	6	4	3	2	1	0
485	495	15	13	11	8	7	6	5	3	2	1	0
495	505	15	13	11	9	7	6	5	4	3	1	0
505	515	16	14	12	9	8	6	5	4	3	2	1
515	525	16	14	12	10	8	7	5	4	3	2	1
525	535	17	15	12	10	8	7	6	5	3	2	1
535	545	17	15	13	11	9	7	6	5	4	2	1
545	555	18	16	13	11	9	7	6	5	4	3	2
555	565	18	16	14	12	10	8	7	5	4	3	2
565	575	19	16	14	12	10	8	7	6	4	3	2
575	585	19	17	15	13	11	9	7	6	5	4	2
585	595	20	17	15	13	11	9	7	6	5	4	3
595	605	20	18	16	14	12	10	8	6	5	4	3
605	615	20	18	16	14	12	10	8	7	6	4	3

## 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 —												
615	625	21	19	17	15	13	11	8	7	6	5	3
625	635	21	19	17	15	13	11	9	7	6	5	4
635	645	22	20	18	16	14	12	9	8	6	5	4
645	655	22	20	18	16	14	12	10	8	7	5	4
655	665	23	21	19	17	15	12	10	8	7	6	5
665	675	23	21	19	17	15	13	11	9	7	6	5
675	685	24	22	20	18	16	13	11	9	7	6	5
685	695	24	22	20	18	16	14	12	10	8	7	5
695	705	25	23	21	19	16	14	12	10	8	7	6
705	715	25	23	21	19	17	15	13	11	9	7	6
715	725	26	24	22	20	17	15	13	11	9	7	6
725	735	26	24	22	20	18	16	14	12	10	8	6
735	745	27	25	23	20	18	16	14	12	10	8	7
745	755	27	25	23	21	19	17	15	13	11	8	7
755	765	28	26	24	21	19	17	15	13	11	9	7
765	775	28	26	24	22	20	18	16	14	12	9	8
775	785	29	27	24	22	20	18	16	14	12	10	8
785	795	29	27	25	23	21	19	17	15	12	10	8
795	805	30	28	25	23	21	19	17	15	13	11	9
805	815	30	28	26	24	22	20	18	16	13	11	9
815	825	31	28	26	24	22	20	18	16	14	12	10
825	835	31	29	27	25	23	21	19	16	14	12	10
835	845	32	29	27	25	23	21	19	17	15	13	11
845	855	32	30	28	26	24	22	20	17	15	13	11
855	865	32	30	28	26	24	22	20	18	16	14	12
865	875	33	31	29	27	25	23	20	18	16	14	12
875	885	33	31	29	27	25	23	21	19	17	15	13
885	895	34	32	30	28	26	24	21	19	17	15	13
895	905	34	32	30	28	26	24	22	20	18	16	14
905	915	35	33	31	29	27	24	22	20	18	16	14
915	925	35	33	31	29	27	25	23	21	19	17	15
925	935	36	34	32	30	28	25	23	21	19	17	15
935	945	36	34	32	30	28	26	24	22	20	18	16
945	955	37	35	33	31	28	26	24	22	20	18	16
955	965	37	35	33	31	29	27	25	23	21	19	16
965	975	38	36	34	32	29	27	25	23	21	19	17
975	985	38	36	34	32	30	28	26	24	22	20	17
985	995	39	37	35	32	30	28	26	24	22	20	18
995	1,005	39	37	35	33	31	29	27	25	23	20	18
1,005	1,015	40	38	36	33	31	29	27	25	23	21	19
1,015	1,025	40	38	36	34	32	30	28	26	24	21	19
1,025	1,035	41	39	36	34	32	30	28	26	24	22	20
1,035	1,045	41	39	37	35	33	31	29	27	24	22	20
1,045	1,055	42	40	37	35	33	31	29	27	25	23	21
1,055	1,065	42	40	38	36	34	32	30	28	25	23	21
1,065	1,075	43	40	38	36	34	32	30	28	26	24	22
1,075	1,085	43	41	39	37	35	33	31	28	26	24	22
1,085	1,095	44	41	39	37	35	33	31	29	27	25	23

\$1095 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	0	0	0	0	0	0	0	0	0	0	0
140	160	1	0	0	0	0	0	0	0	0	0	0
160	180	1	0	0	0	0	0	0	0	0	0	0
180	200	2	1	0	0	0	0	0	0	0	0	0
200	220	3	1	0	0	0	0	0	0	0	0	0
220	240	3	2	1	0	0	0	0	0	0	0	0
240	260	4	2	1	0	0	0	0	0	0	0	0
260	280	4	3	2	1	0	0	0	0	0	0	0
280	300	5	4	2	1	0	0	0	0	0	0	0
300	320	5	4	3	2	1	0	0	0	0	0	0
320	340	6	5	3	2	1	0	0	0	0	0	0
340	360	6	5	4	3	2	1	0	0	0	0	0
360	380	7	6	5	3	2	1	0	0	0	0	0
380	400	7	6	5	4	3	2	0	0	0	0	0
400	420	8	7	6	4	3	2	1	0	0	0	0
420	440	9	7	6	5	4	3	1	0	0	0	0
440	460	9	8	7	6	4	3	2	1	0	0	0
460	480	10	8	7	6	5	4	3	1	0	0	0
480	500	10	9	8	7	5	4	3	2	1	0	0
500	520	11	9	8	7	6	5	4	2	1	0	0
520	540	11	10	9	8	7	5	4	3	2	1	0
540	560	12	11	9	8	7	6	5	4	2	1	0
560	580	12	11	10	9	8	6	5	4	3	2	1
580	600	13	12	10	9	8	7	6	5	3	2	1
600	620	13	12	11	10	9	8	6	5	4	3	2
620	640	14	13	12	10	9	8	7	6	5	3	2
640	660	14	13	12	11	10	9	7	6	5	4	3
660	680	15	14	13	11	10	9	8	7	6	4	3
680	700	16	14	13	12	11	10	9	7	6	5	4
700	720	16	15	14	13	11	10	9	8	7	6	4
720	740	17	15	14	13	12	11	10	8	7	6	5
740	760	18	16	15	14	12	11	10	9	8	7	5
760	780	19	17	15	14	13	12	11	10	8	7	6
780	800	20	18	16	15	14	12	11	10	9	8	7
800	820	21	19	17	15	14	13	12	11	9	8	7
820	840	22	20	18	16	15	13	12	11	10	9	8
840	860	23	21	19	17	15	14	13	12	10	9	8
860	880	24	22	20	18	16	15	13	12	11	10	9
880	900	25	23	21	19	17	15	14	13	12	10	9
900	920	26	24	22	20	18	16	14	13	12	11	10
920	940	27	25	23	21	19	17	15	14	13	11	10
940	960	28	26	24	22	20	18	16	14	13	12	11
960	980	29	27	25	23	21	19	16	15	14	13	11
980	1,000	30	28	26	24	22	19	17	15	14	13	12
1,000	1,020	31	29	27	25	23	20	18	16	15	14	12
1,020	1,040	32	30	28	26	23	21	19	17	15	14	13
1,040	1,060	33	31	29	27	24	22	20	18	16	15	14
1,060	1,080	34	32	30	27	25	23	21	19	17	15	14
1,080	1,100	35	33	31	28	26	24	22	20	18	16	15
1,100	1,120	36	34	31	29	27	25	23	21	19	17	15
1,120	1,140	37	35	32	30	28	26	24	22	20	18	16
1,140	1,160	38	35	33	31	29	27	25	23	21	19	17

## 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 —												
1,160	1,180	39	36	34	32	30	28	26	24	22	20	18
1,180	1,200	39	37	35	33	31	29	27	25	23	21	19
1,200	1,220	40	38	36	34	32	30	28	26	24	22	20
1,220	1,240	41	39	37	35	33	31	29	27	25	23	21
1,240	1,260	42	40	38	36	34	32	30	28	26	24	22
1,260	1,280	43	41	39	37	35	33	31	29	27	25	23
1,280	1,300	44	42	40	38	36	34	32	30	28	26	24
1,300	1,320	45	43	41	39	37	35	33	31	29	27	24
1,320	1,340	46	44	42	40	38	36	34	32	30	28	25
1,340	1,360	47	45	43	41	39	37	35	33	31	28	26
1,360	1,380	48	46	44	42	40	38	36	34	32	29	27
1,380	1,400	49	47	45	43	41	39	37	35	32	30	28
1,400	1,420	50	48	46	44	42	40	38	36	33	31	29
1,420	1,440	51	49	47	45	43	41	39	36	34	32	30
1,440	1,460	52	50	48	46	44	42	39	37	35	33	31
1,460	1,480	53	51	49	47	45	43	40	38	36	34	32
1,480	1,500	54	52	50	48	46	43	41	39	37	35	33
1,500	1,520	55	53	51	49	47	44	42	40	38	36	34
1,520	1,540	56	54	52	50	47	45	43	41	39	37	35
1,540	1,560	57	55	53	51	48	46	44	42	40	38	36
1,560	1,580	58	56	54	51	49	47	45	43	41	39	37
1,580	1,600	59	57	55	52	50	48	46	44	42	40	38
1,600	1,620	60	58	55	53	51	49	47	45	43	41	39
1,620	1,640	61	59	56	54	52	50	48	46	44	42	40
1,640	1,660	62	59	57	55	53	51	49	47	45	43	41
1,660	1,680	63	60	58	56	54	52	50	48	46	44	42
1,680	1,700	63	61	59	57	55	53	51	49	47	45	43
1,700	1,720	64	62	60	58	56	54	52	50	48	46	44
1,720	1,740	65	63	61	59	57	55	53	51	49	47	45
1,740	1,760	66	64	62	60	58	56	54	52	50	48	46
1,760	1,780	67	65	63	61	59	57	55	53	51	49	47
1,780	1,800	68	66	64	62	60	58	56	54	52	50	48
1,800	1,820	69	67	65	63	61	59	57	55	53	51	48
1,820	1,840	70	68	66	64	62	60	58	56	54	52	49
1,840	1,860	71	69	67	65	63	61	59	57	55	52	50
1,860	1,880	72	70	68	66	64	62	60	58	56	53	51
1,880	1,900	73	71	69	67	65	63	61	59	56	54	52
1,900	1,920	74	72	70	68	66	64	62	60	57	55	53
1,920	1,940	75	73	71	69	67	65	63	60	58	56	54
1,940	1,960	76	74	72	70	68	66	63	61	59	57	55
1,960	1,980	77	75	73	71	69	67	64	62	60	58	56
1,980	2,000	78	76	74	72	70	67	65	63	61	59	57
2,000	2,020	79	77	75	73	71	68	66	64	62	60	58
2,020	2,040	80	78	76	74	71	69	67	65	63	61	59
2,040	2,060	81	79	77	75	72	70	68	66	64	62	60
2,060	2,080	82	80	78	75	73	71	69	67	65	63	61
2,080	2,100	83	81	79	76	74	72	70	68	66	64	62
2,120	2,140	85	83	80	78	76	74	72	70	68	66	64

\$2,140 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	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	3	1	0	0	0	0	0	0	0	0	0
245	265	4	1	0	0	0	0	0	0	0	0	0
265	285	4	2	0	0	0	0	0	0	0	0	0
285	305	5	3	0	0	0	0	0	0	0	0	0
305	325	5	3	1	0	0	0	0	0	0	0	0
325	345	6	4	1	0	0	0	0	0	0	0	0
345	365	6	4	2	0	0	0	0	0	0	0	0
365	385	7	5	2	0	0	0	0	0	0	0	0
385	405	8	5	3	1	0	0	0	0	0	0	0
405	425	8	6	3	1	0	0	0	0	0	0	0
425	445	9	6	4	2	0	0	0	0	0	0	0
445	465	9	7	5	2	0	0	0	0	0	0	0
465	485	10	7	5	3	0	0	0	0	0	0	0
485	505	10	8	6	3	1	0	0	0	0	0	0
505	525	11	8	6	4	1	0	0	0	0	0	0
525	545	11	9	7	4	2	0	0	0	0	0	0
545	565	12	10	7	5	3	0	0	0	0	0	0
565	585	12	10	8	5	3	1	0	0	0	0	0
585	605	13	11	8	6	4	1	0	0	0	0	0
605	625	14	11	9	6	4	2	0	0	0	0	0
625	645	14	12	9	7	5	2	0	0	0	0	0
645	665	15	12	10	8	5	3	1	0	0	0	0
665	685	15	13	10	8	6	3	1	0	0	0	0
685	705	16	13	11	9	6	4	2	0	0	0	0
705	725	17	14	12	9	7	5	2	0	0	0	0
725	745	18	14	12	10	7	5	3	0	0	0	0
745	765	19	15	13	10	8	6	3	1	0	0	0
765	785	20	15	13	11	8	6	4	1	0	0	0
785	805	21	16	14	11	9	7	4	2	0	0	0
805	825	21	17	14	12	10	7	5	3	0	0	0
825	845	22	18	15	12	10	8	5	3	1	0	0
845	865	23	19	15	13	11	8	6	4	1	0	0
865	885	24	20	16	14	11	9	7	4	2	0	0
885	905	25	21	17	14	12	9	7	5	2	0	0
905	925	26	22	18	15	12	10	8	5	3	1	0
925	945	27	23	19	15	13	10	8	6	3	1	0
945	965	28	24	20	16	13	11	9	6	4	2	0
965	985	29	25	21	17	14	12	9	7	5	2	0
985	1,005	30	26	22	18	14	12	10	7	5	3	0
1,005	1,025	31	27	23	19	15	13	10	8	6	3	1
1,025	1,045	32	28	24	20	15	13	11	8	6	4	1
1,045	1,065	33	29	25	21	16	14	11	9	7	4	2
1,065	1,085	34	30	26	21	17	14	12	10	7	5	3
1,085	1,105	35	31	27	22	18	15	12	10	8	5	3
1,105	1,125	36	32	28	23	19	15	13	11	8	6	4
1,125	1,145	37	33	29	24	20	16	14	11	9	7	4
1,145	1,165	38	34	29	25	21	17	14	12	9	7	5
1,165	1,185	39	35	30	26	22	18	15	12	10	8	5
1,185	1,205	40	36	31	27	23	19	15	13	10	8	6
1,205	1,225	41	37	32	28	24	20	16	13	11	9	6

## 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	42	37	33	29	25	21	17	14	12	9	7
1,245	1,265	43	38	34	30	26	22	18	14	12	10	7
1,265	1,285	44	39	35	31	27	23	19	15	13	10	8
1,285	1,305	45	40	36	32	28	24	20	16	13	11	8
1,305	1,325	45	41	37	33	29	25	21	16	14	11	9
1,325	1,345	46	42	38	34	30	26	22	17	14	12	10
1,345	1,365	47	43	39	35	31	27	22	18	15	12	10
1,365	1,385	48	44	40	36	32	28	23	19	15	13	11
1,385	1,405	49	45	41	37	33	29	24	20	16	14	11
1,405	1,425	50	46	42	38	34	30	25	21	17	14	12
1,425	1,445	51	47	43	39	35	30	26	22	18	15	12
1,445	1,465	52	48	44	40	36	31	27	23	19	15	13
1,465	1,485	53	49	45	41	37	32	28	24	20	16	13
1,485	1,505	54	50	46	42	38	33	29	25	21	17	14
1,505	1,525	55	51	47	43	38	34	30	26	22	18	14
1,525	1,545	56	52	48	44	39	35	31	27	23	19	15
1,545	1,565	57	53	49	45	40	36	32	28	24	20	16
1,565	1,585	58	54	50	45	41	37	33	29	25	21	16
1,585	1,605	59	55	51	46	42	38	34	30	26	22	17
1,605	1,625	60	56	52	47	43	39	35	31	27	22	18
1,625	1,645	61	57	53	48	44	40	36	32	28	23	19
1,645	1,665	62	58	53	49	45	41	37	33	29	24	20
1,665	1,685	63	59	54	50	46	42	38	34	30	25	21
1,685	1,705	64	60	55	51	47	43	39	35	30	26	22
1,705	1,725	65	61	56	52	48	44	40	36	31	27	23
1,725	1,745	66	61	57	53	49	45	41	37	32	28	24
1,745	1,765	67	62	58	54	50	46	42	38	33	29	25
1,765	1,785	68	63	59	55	51	47	43	38	34	30	26
1,785	1,805	69	64	60	56	52	48	44	39	35	31	27
1,805	1,825	69	65	61	57	53	49	45	40	36	32	28
1,825	1,845	70	66	62	58	54	50	46	41	37	33	29
1,845	1,865	71	67	63	59	55	51	46	42	38	34	30
1,865	1,885	72	68	64	60	56	52	47	43	39	35	31
1,885	1,905	73	69	65	61	57	53	48	44	40	36	32
1,905	1,925	74	70	66	62	58	54	49	45	41	37	33
1,925	1,945	75	71	67	63	59	54	50	46	42	38	34
1,945	1,965	76	72	68	64	60	55	51	47	43	39	35
1,965	1,985	77	73	69	65	61	56	52	48	44	40	36
1,985	2,005	78	74	70	66	62	57	53	49	45	41	37
2,005	2,025	79	75	71	67	62	58	54	50	46	42	38
2,025	2,045	80	76	72	68	63	59	55	51	47	43	39
2,045	2,065	81	77	73	69	64	60	56	52	48	44	39
2,065	2,085	82	78	74	69	65	61	57	53	49	45	40
2,085	2,105	83	79	75	70	66	62	58	54	50	46	41
2,105	2,125	84	80	76	71	67	63	59	55	51	46	42
2,125	2,145	85	81	77	72	68	64	60	56	52	47	43
2,145	2,165	86	82	77	73	69	65	61	57	53	48	44
2,165	2,185	87	83	78	74	70	66	62	58	54	49	45

\$2,185 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	0	0	0	0	0	0	0	0	0	0	0
250	290	1	0	0	0	0	0	0	0	0	0	0
290	330	2	0	0	0	0	0	0	0	0	0	0
330	370	3	1	0	0	0	0	0	0	0	0	0
370	410	4	2	0	0	0	0	0	0	0	0	0
410	450	5	3	1	0	0	0	0	0	0	0	0
450	490	6	4	2	0	0	0	0	0	0	0	0
490	530	8	5	3	1	0	0	0	0	0	0	0
530	570	9	6	4	2	0	0	0	0	0	0	0
570	610	10	7	5	3	0	0	0	0	0	0	0
610	650	11	8	6	4	1	0	0	0	0	0	0
650	690	12	10	7	5	3	0	0	0	0	0	0
690	730	13	11	8	6	4	1	0	0	0	0	0
730	770	14	12	9	7	5	2	0	0	0	0	0
770	810	15	13	10	8	6	3	1	0	0	0	0
810	850	16	14	11	9	7	4	2	0	0	0	0
850	890	17	15	13	10	8	6	3	1	0	0	0
890	930	18	16	14	11	9	7	4	2	0	0	0
930	970	19	17	15	12	10	8	5	3	1	0	0
970	1,010	20	18	16	13	11	9	6	4	2	0	0
1,010	1,050	22	19	17	15	12	10	8	5	3	1	0
1,050	1,090	23	20	18	16	13	11	9	6	4	2	0
1,090	1,130	24	21	19	17	14	12	10	7	5	3	0
1,130	1,170	25	22	20	18	15	13	11	8	6	4	1
1,170	1,210	26	24	21	19	17	14	12	10	7	5	3
1,210	1,250	27	25	22	20	18	15	13	11	8	6	4
1,250	1,290	28	26	23	21	19	16	14	12	9	7	5
1,290	1,330	29	27	24	22	20	17	15	13	10	8	6
1,330	1,370	30	28	26	23	21	19	16	14	12	9	7
1,370	1,410	31	29	27	24	22	20	17	15	13	10	8
1,410	1,450	33	30	28	25	23	21	18	16	14	11	9
1,450	1,490	35	31	29	26	24	22	19	17	15	12	10
1,490	1,530	37	33	30	28	25	23	21	18	16	14	11
1,530	1,570	39	35	31	29	26	24	22	19	17	15	12
1,570	1,610	41	37	33	30	27	25	23	20	18	16	13
1,610	1,650	43	39	35	31	28	26	24	21	19	17	14
1,650	1,690	45	41	37	32	30	27	25	22	20	18	15
1,690	1,730	47	43	38	34	31	28	26	24	21	19	17
1,730	1,770	49	45	40	36	32	29	27	25	22	20	18
1,770	1,810	51	46	42	38	34	30	28	26	23	21	19
1,810	1,850	53	48	44	40	36	31	29	27	24	22	20
1,850	1,890	54	50	46	42	38	34	30	28	26	23	21
1,890	1,930	56	52	48	44	40	36	31	29	27	24	22
1,930	1,970	58	54	50	46	42	38	33	30	28	25	23
1,970	2,010	60	56	52	48	44	39	35	31	29	26	24
2,010	2,050	62	58	54	50	45	41	37	33	30	28	25
2,050	2,090	64	60	56	52	47	43	39	35	31	29	26
2,090	2,130	66	62	58	53	49	45	41	37	33	30	27
2,130	2,170	68	64	60	55	51	47	43	39	35	31	28
2,170	2,210	70	66	61	57	53	49	45	41	37	32	30
2,210	2,250	72	68	63	59	55	51	47	43	38	34	31
2,250	2,290	74	69	65	61	57	53	49	45	40	36	32
2,290	2,330	76	71	67	63	59	55	51	46	42	38	34

## 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 —												
2,330	2,370	77	73	69	65	61	57	53	48	44	40	36
2,370	2,410	79	75	71	67	63	59	54	50	46	42	38
2,410	2,450	81	77	73	69	65	61	56	52	48	44	40
2,450	2,490	83	79	75	71	67	62	58	54	50	46	42
2,490	2,530	85	81	77	73	69	64	60	56	52	48	44
2,530	2,570	87	83	79	75	70	66	62	58	54	50	46
2,570	2,610	89	85	81	77	72	68	64	60	56	52	47
2,610	2,650	91	87	83	78	74	70	66	62	58	54	49
2,650	2,690	93	89	85	80	76	72	68	64	60	55	51
2,690	2,730	95	91	86	82	78	74	70	66	62	57	53
2,730	2,770	97	93	88	84	80	76	72	68	63	59	55
2,770	2,810	99	94	90	86	82	78	74	70	65	61	57
2,810	2,850	101	96	92	88	84	80	76	71	67	63	59
2,850	2,890	102	98	94	90	86	82	78	73	69	65	61
2,890	2,930	104	100	96	92	88	84	79	75	71	67	63
2,930	2,970	106	102	98	94	90	86	81	77	73	69	65
2,970	3,010	108	104	100	96	92	87	83	79	75	71	67
3,010	3,050	110	106	102	98	93	89	85	81	77	73	69
3,050	3,090	112	108	104	100	95	91	87	83	79	75	70
3,090	3,130	114	110	106	101	97	93	89	85	81	77	72
3,130	3,170	116	112	108	103	99	95	91	87	83	78	74
3,170	3,210	118	114	109	105	101	97	93	89	85	80	76
3,210	3,250	120	116	111	107	103	99	95	91	86	82	78
3,250	3,290	122	117	113	109	105	101	97	93	88	84	80
3,290	3,330	124	119	115	111	107	103	99	94	90	86	82
3,330	3,370	125	121	117	113	109	105	101	96	92	88	84
3,370	3,410	127	123	119	115	111	107	102	98	94	90	86
3,410	3,450	129	125	121	117	113	109	104	100	96	92	88
3,450	3,490	131	127	123	119	115	110	106	102	98	94	90
3,490	3,530	133	129	125	121	117	112	108	104	100	96	92
3,530	3,570	135	131	127	123	118	114	110	106	102	98	94
3,570	3,610	137	133	129	125	120	116	112	108	104	100	95
3,610	3,650	139	135	131	126	122	118	114	110	106	102	97
3,650	3,690	141	137	133	128	124	120	116	112	108	103	99
3,690	3,730	143	139	134	130	126	122	118	114	110	105	101
3,730	3,770	145	141	136	132	128	124	120	116	111	107	103
3,770	3,810	147	142	138	134	130	126	122	118	113	109	105
3,810	3,850	149	144	140	136	132	128	124	119	115	111	107
3,850	3,890	150	146	142	138	134	130	126	121	117	113	109
3,890	3,930	152	148	144	140	136	132	127	123	119	115	111
3,930	3,970	154	150	146	142	138	134	129	125	121	117	113
3,970	4,010	156	152	148	144	140	135	131	127	123	119	115
4,010	4,050	158	154	150	146	141	137	133	129	125	121	117
4,050	4,090	160	156	152	148	143	139	135	131	127	123	118
4,090	4,130	162	158	154	149	145	141	137	133	129	125	120
4,130	4,170	164	160	156	151	147	143	139	135	131	126	122
4,170	4,210	166	162	157	153	149	145	141	137	133	128	124
4,210	4,250	168	164	159	155	151	147	143	139	134	130	126

\$4,250 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	1	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	2	0	0	0	0	0	0	0	0	0	0
225	245	3	0	0	0	0	0	0	0	0	0	0
245	265	4	1	0	0	0	0	0	0	0	0	0
265	285	4	2	0	0	0	0	0	0	0	0	0
285	305	5	2	0	0	0	0	0	0	0	0	0
305	325	5	3	0	0	0	0	0	0	0	0	0
325	345	6	3	1	0	0	0	0	0	0	0	0
345	365	6	4	1	0	0	0	0	0	0	0	0
365	385	7	4	2	0	0	0	0	0	0	0	0
385	405	7	5	2	0	0	0	0	0	0	0	0
405	425	8	5	3	0	0	0	0	0	0	0	0
425	445	8	6	3	1	0	0	0	0	0	0	0
445	465	9	6	4	1	0	0	0	0	0	0	0
465	485	9	7	4	2	0	0	0	0	0	0	0
485	505	10	7	5	2	0	0	0	0	0	0	0
505	525	11	8	5	3	0	0	0	0	0	0	0
525	545	11	9	6	3	1	0	0	0	0	0	0
545	565	12	9	7	4	1	0	0	0	0	0	0
565	585	12	10	7	5	2	0	0	0	0	0	0
585	605	13	10	8	5	3	0	0	0	0	0	0
605	625	13	11	8	6	3	1	0	0	0	0	0
625	645	14	11	9	6	4	1	0	0	0	0	0
645	665	14	12	9	7	4	2	0	0	0	0	0
665	685	15	12	10	7	5	2	0	0	0	0	0
685	705	15	13	10	8	5	3	0	0	0	0	0
705	725	16	13	11	8	6	3	1	0	0	0	0
725	745	16	14	11	9	6	4	1	0	0	0	0
745	765	17	14	12	9	7	4	2	0	0	0	0
765	785	18	15	12	10	7	5	2	0	0	0	0
785	805	19	16	13	10	8	5	3	0	0	0	0
805	825	20	16	14	11	9	6	3	1	0	0	0
825	845	21	17	14	12	9	7	4	1	0	0	0
845	865	22	17	15	12	10	7	5	2	0	0	0
865	885	23	18	15	13	10	8	5	3	0	0	0
885	905	24	19	16	13	11	8	6	3	1	0	0
905	925	25	20	16	14	11	9	6	4	1	0	0
925	945	26	21	17	14	12	9	7	4	2	0	0
945	965	27	22	18	15	12	10	7	5	2	0	0
965	985	28	23	19	15	13	10	8	5	3	0	0
985	1,005	29	24	20	16	13	11	8	6	3	1	0
1,005	1,025	30	25	21	16	14	11	9	6	4	1	0
1,025	1,045	31	26	22	17	14	12	9	7	4	2	0
1,045	1,065	32	27	23	18	15	12	10	7	5	2	0
1,065	1,085	32	28	23	19	16	13	10	8	5	3	0
1,085	1,105	33	29	24	20	16	14	11	8	6	3	1
1,105	1,125	34	30	25	21	17	14	12	9	6	4	1
1,125	1,145	35	31	26	22	17	15	12	10	7	4	2
1,145	1,165	36	32	27	23	18	15	13	10	8	5	2
1,165	1,185	37	33	28	24	19	16	13	11	8	6	3
1,185	1,205	38	34	29	25	20	16	14	11	9	6	4
1,205	1,225	39	35	30	26	21	17	14	12	9	7	4
1,225	1,245	40	36	31	27	22	18	15	12	10	7	5

## SINGLE Persons – SEMI-MONTHLY 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 —										
1,245	1,265	41	37	32	28	23	19	15	13	10	8	5
1,265	1,285	42	38	33	29	24	20	16	13	11	8	6
1,285	1,305	43	39	34	30	25	21	16	14	11	9	6
1,305	1,325	44	39	35	30	26	21	17	14	12	9	7
1,325	1,345	45	40	36	31	27	22	18	15	12	10	7
1,345	1,365	46	41	37	32	28	23	19	15	13	10	8
1,365	1,385	47	42	38	33	29	24	20	16	14	11	8
1,385	1,405	48	43	39	34	30	25	21	17	14	12	9
1,405	1,425	49	44	40	35	31	26	22	17	15	12	10
1,425	1,445	50	45	41	36	32	27	23	18	15	13	10
1,445	1,465	51	46	42	37	33	28	24	19	16	13	11
1,465	1,485	52	47	43	38	34	29	25	20	16	14	11
1,485	1,505	53	48	44	39	35	30	26	21	17	14	12
1,505	1,525	54	49	45	40	36	31	27	22	18	15	12
1,525	1,545	55	50	46	41	37	32	28	23	19	15	13
1,545	1,565	56	51	47	42	38	33	29	24	20	16	13
1,565	1,585	56	52	47	43	38	34	29	25	20	16	14
1,585	1,605	57	53	48	44	39	35	30	26	21	17	14
1,605	1,625	58	54	49	45	40	36	31	27	22	18	15
1,625	1,645	59	55	50	46	41	37	32	28	23	19	15
1,645	1,665	60	56	51	47	42	38	33	29	24	20	16
1,665	1,685	61	57	52	48	43	39	34	30	25	21	17
1,685	1,705	62	58	53	49	44	40	35	31	26	22	17
1,705	1,725	63	59	54	50	45	41	36	32	27	23	18
1,725	1,745	64	60	55	51	46	42	37	33	28	24	19
1,745	1,765	65	61	56	52	47	43	38	34	29	25	20
1,765	1,785	66	62	57	53	48	44	39	35	30	26	21
1,785	1,805	67	63	58	54	49	45	40	36	31	27	22
1,805	1,825	68	63	59	54	50	45	41	36	32	27	23
1,825	1,845	69	64	60	55	51	46	42	37	33	28	24
1,845	1,865	70	65	61	56	52	47	43	38	34	29	25
1,865	1,885	71	66	62	57	53	48	44	39	35	30	26
1,885	1,905	72	67	63	58	54	49	45	40	36	31	27
1,905	1,925	73	68	64	59	55	50	46	41	37	32	28
1,925	1,945	74	69	65	60	56	51	47	42	38	33	29
1,945	1,965	75	70	66	61	57	52	48	43	39	34	30
1,965	1,985	76	71	67	62	58	53	49	44	40	35	31
1,985	2,005	77	72	68	63	59	54	50	45	41	36	32
2,005	2,025	78	73	69	64	60	55	51	46	42	37	33
2,025	2,045	79	74	70	65	61	56	52	47	43	38	34
2,045	2,065	80	75	71	66	62	57	53	48	44	39	35
2,065	2,085	80	76	71	67	62	58	53	49	44	40	35
2,085	2,105	81	77	72	68	63	59	54	50	45	41	36
2,105	2,125	82	78	73	69	64	60	55	51	46	42	37
2,125	2,145	83	79	74	70	65	61	56	52	47	43	38
2,145	2,165	84	80	75	71	66	62	57	53	48	44	39
2,165	2,185	85	81	76	72	67	63	58	54	49	45	40
2,185	2,205	86	82	77	73	68	64	59	55	50	46	41

\$2,205 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	1	0	0	0	0	0	0	0	0	0	0
290	330	2	0	0	0	0	0	0	0	0	0	0
330	370	3	0	0	0	0	0	0	0	0	0	0
370	410	4	1	0	0	0	0	0	0	0	0	0
410	450	5	2	0	0	0	0	0	0	0	0	0
450	490	6	3	1	0	0	0	0	0	0	0	0
490	530	7	4	2	0	0	0	0	0	0	0	0
530	570	8	6	3	1	0	0	0	0	0	0	0
570	610	9	7	4	2	0	0	0	0	0	0	0
610	650	10	8	5	3	0	0	0	0	0	0	0
650	690	11	9	6	4	1	0	0	0	0	0	0
690	730	12	10	7	5	2	0	0	0	0	0	0
730	770	14	11	8	6	3	1	0	0	0	0	0
770	810	15	12	10	7	4	2	0	0	0	0	0
810	850	16	13	11	8	6	3	0	0	0	0	0
850	890	17	14	12	9	7	4	2	0	0	0	0
890	930	18	15	13	10	8	5	3	0	0	0	0
930	970	19	16	14	11	9	6	4	1	0	0	0
970	1,010	20	17	15	12	10	7	5	2	0	0	0
1,010	1,050	21	19	16	13	11	8	6	3	1	0	0
1,050	1,090	22	20	17	15	12	9	7	4	2	0	0
1,090	1,130	23	21	18	16	13	11	8	6	3	0	0
1,130	1,170	24	22	19	17	14	12	9	7	4	2	0
1,170	1,210	25	23	20	18	15	13	10	8	5	3	0
1,210	1,250	26	24	21	19	16	14	11	9	6	4	1
1,250	1,290	28	25	22	20	17	15	12	10	7	5	2
1,290	1,330	29	26	24	21	18	16	13	11	8	6	3
1,330	1,370	30	27	25	22	20	17	15	12	9	7	4
1,370	1,410	31	28	26	23	21	18	16	13	11	8	5
1,410	1,450	32	29	27	24	22	19	17	14	12	9	7
1,450	1,490	33	30	28	25	23	20	18	15	13	10	8
1,490	1,530	34	31	29	26	24	21	19	16	14	11	9
1,530	1,570	36	33	30	28	25	22	20	17	15	12	10
1,570	1,610	38	34	31	29	26	24	21	18	16	13	11
1,610	1,650	40	35	32	30	27	25	22	20	17	14	12
1,650	1,690	42	37	33	31	28	26	23	21	18	16	13
1,690	1,730	44	39	35	32	29	27	24	22	19	17	14
1,730	1,770	46	41	37	33	30	28	25	23	20	18	15
1,770	1,810	48	43	39	34	31	29	26	24	21	19	16
1,810	1,850	50	45	41	36	33	30	27	25	22	20	17
1,850	1,890	52	47	43	38	34	31	29	26	23	21	18
1,890	1,930	53	49	44	40	35	32	30	27	25	22	20
1,930	1,970	55	51	46	42	37	33	31	28	26	23	21
1,970	2,010	57	53	48	44	39	35	32	29	27	24	22
2,010	2,050	59	55	50	46	41	37	33	30	28	25	23
2,050	2,090	61	57	52	48	43	39	34	31	29	26	24
2,090	2,130	63	59	54	50	45	41	36	33	30	27	25
2,130	2,170	65	60	56	51	47	42	38	34	31	29	26
2,170	2,210	67	62	58	53	49	44	40	35	32	30	27
2,210	2,250	69	64	60	55	51	46	42	37	33	31	28
2,250	2,290	71	66	62	57	53	48	44	39	35	32	29
2,290	2,330	73	68	64	59	55	50	46	41	37	33	30

## 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 —										
2,330	2,370	75	70	66	61	57	52	48	43	39	34	31
2,370	2,410	76	72	67	63	58	54	49	45	40	36	32
2,410	2,450	78	74	69	65	60	56	51	47	42	38	34
2,450	2,490	80	76	71	67	62	58	53	49	44	40	35
2,490	2,530	82	78	73	69	64	60	55	51	46	42	37
2,530	2,570	84	80	75	71	66	62	57	53	48	44	39
2,570	2,610	86	82	77	73	68	64	59	55	50	46	41
2,610	2,650	88	83	79	74	70	65	61	56	52	47	43
2,650	2,690	90	85	81	76	72	67	63	58	54	49	45
2,690	2,730	92	87	83	78	74	69	65	60	56	51	47
2,730	2,770	94	89	85	80	76	71	67	62	58	53	49
2,770	2,810	96	91	87	82	78	73	69	64	60	55	51
2,810	2,850	98	93	89	84	80	75	71	66	62	57	53
2,850	2,890	100	95	91	86	82	77	73	68	64	59	55
2,890	2,930	101	97	92	88	83	79	74	70	65	61	56
2,930	2,970	103	99	94	90	85	81	76	72	67	63	58
2,970	3,010	105	101	96	92	87	83	78	74	69	65	60
3,010	3,050	107	103	98	94	89	85	80	76	71	67	62
3,050	3,090	109	105	100	96	91	87	82	78	73	69	64
3,090	3,130	111	107	102	98	93	89	84	80	75	71	66
3,130	3,170	113	108	104	99	95	90	86	81	77	72	68
3,170	3,210	115	110	106	101	97	92	88	83	79	74	70
3,210	3,250	117	112	108	103	99	94	90	85	81	76	72
3,250	3,290	119	114	110	105	101	96	92	87	83	78	74
3,290	3,330	121	116	112	107	103	98	94	89	85	80	76
3,330	3,370	123	118	114	109	105	100	96	91	87	82	78
3,370	3,410	124	120	115	111	106	102	97	93	88	84	79
3,410	3,450	126	122	117	113	108	104	99	95	90	86	81
3,450	3,490	128	124	119	115	110	106	101	97	92	88	83
3,490	3,530	130	126	121	117	112	108	103	99	94	90	85
3,530	3,570	132	128	123	119	114	110	105	101	96	92	87
3,570	3,610	134	130	125	121	116	112	107	103	98	94	89
3,610	3,650	136	131	127	122	118	113	109	104	100	95	91
3,650	3,690	138	133	129	124	120	115	111	106	102	97	93
3,690	3,730	140	135	131	126	122	117	113	108	104	99	95
3,730	3,770	142	137	133	128	124	119	115	110	106	101	97
3,770	3,810	144	139	135	130	126	121	117	112	108	103	99
3,810	3,850	146	141	137	132	128	123	119	114	110	105	101
3,850	3,890	148	143	139	134	130	125	121	116	112	107	103
3,890	3,930	149	145	140	136	131	127	122	118	113	109	104
3,930	3,970	151	147	142	138	133	129	124	120	115	111	106
3,970	4,010	153	149	144	140	135	131	126	122	117	113	108
4,010	4,050	155	151	146	142	137	133	128	124	119	115	110
4,050	4,090	157	153	148	144	139	135	130	126	121	117	112
4,090	4,130	159	155	150	146	141	137	132	128	123	119	114
4,130	4,170	161	156	152	147	143	138	134	129	125	120	116
4,170	4,210	163	158	154	149	145	140	136	131	127	122	118
4,210	4,250	165	160	156	151	147	142	138	133	129	124	120

\$4,250 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	1	0	0	0	0	0	0	0	0	0	0
330	390	3	0	0	0	0	0	0	0	0	0	0
390	450	5	0	0	0	0	0	0	0	0	0	0
450	510	6	1	0	0	0	0	0	0	0	0	0
510	570	8	3	0	0	0	0	0	0	0	0	0
570	630	9	4	0	0	0	0	0	0	0	0	0
630	690	11	6	1	0	0	0	0	0	0	0	0
690	750	13	8	3	0	0	0	0	0	0	0	0
750	810	14	9	4	0	0	0	0	0	0	0	0
810	870	16	11	6	1	0	0	0	0	0	0	0
870	930	18	12	7	2	0	0	0	0	0	0	0
930	990	19	14	9	4	0	0	0	0	0	0	0
990	1,050	21	16	11	6	1	0	0	0	0	0	0
1,050	1,110	22	17	12	7	2	0	0	0	0	0	0
1,110	1,170	24	19	14	9	4	0	0	0	0	0	0
1,170	1,230	26	21	16	10	5	0	0	0	0	0	0
1,230	1,290	27	22	17	12	7	2	0	0	0	0	0
1,290	1,350	29	24	19	14	9	4	0	0	0	0	0
1,350	1,410	31	25	20	15	10	5	0	0	0	0	0
1,410	1,470	32	27	22	17	12	7	2	0	0	0	0
1,470	1,530	34	29	24	19	14	8	3	0	0	0	0
1,530	1,590	37	30	25	20	15	10	5	0	0	0	0
1,590	1,650	40	32	27	22	17	12	7	2	0	0	0
1,650	1,710	42	34	28	23	18	13	8	3	0	0	0
1,710	1,770	45	36	30	25	20	15	10	5	0	0	0
1,770	1,830	48	39	32	27	22	17	11	6	1	0	0
1,830	1,890	51	42	33	28	23	18	13	8	3	0	0
1,890	1,950	54	45	36	30	25	20	15	10	5	0	0
1,950	2,010	57	48	39	32	26	21	16	11	6	1	0
2,010	2,070	60	51	42	33	28	23	18	13	8	3	0
2,070	2,130	63	54	45	36	30	25	20	15	9	4	0
2,130	2,190	65	56	47	38	31	26	21	16	11	6	1
2,190	2,250	68	59	50	41	33	28	23	18	13	8	3
2,250	2,310	71	62	53	44	35	29	24	19	14	9	4
2,310	2,370	74	65	56	47	38	31	26	21	16	11	6
2,370	2,430	77	68	59	50	41	33	28	23	18	12	7
2,430	2,490	80	71	62	53	44	34	29	24	19	14	9
2,490	2,550	83	74	65	56	47	38	31	26	21	16	11
2,550	2,610	86	77	68	59	50	41	33	27	22	17	12
2,610	2,670	88	79	70	61	52	43	34	29	24	19	14
2,670	2,730	91	82	73	64	55	46	37	31	26	21	16
2,730	2,790	94	85	76	67	58	49	40	32	27	22	17
2,790	2,850	97	88	79	70	61	52	43	34	29	24	19
2,850	2,910	100	91	82	73	64	55	46	37	31	25	20
2,910	2,970	103	94	85	76	67	58	49	40	32	27	22
2,970	3,030	106	97	88	79	70	61	52	43	34	29	24
3,030	3,090	109	100	91	82	73	64	55	46	37	30	25
3,090	3,150	112	103	94	85	76	67	58	49	40	32	27
3,150	3,210	114	105	96	87	78	69	60	51	42	34	28
3,210	3,270	117	108	99	90	81	72	63	54	45	36	30
3,270	3,330	120	111	102	93	84	75	66	57	48	39	32
3,330	3,390	123	114	105	96	87	78	69	60	51	42	33
3,390	3,450	126	117	108	99	90	81	72	63	54	45	36
3,450	3,510	129	120	111	102	93	84	75	66	57	48	39
3,510	3,570	132	123	114	105	96	87	78	69	60	51	42

## 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 —												
3,570	3,630	135	126	117	108	99	90	81	72	63	54	45
3,630	3,690	137	128	119	110	101	92	83	74	65	56	47
3,690	3,750	140	131	122	113	104	95	86	77	68	59	50
3,750	3,810	143	134	125	116	107	98	89	80	71	62	53
3,810	3,870	146	137	128	119	110	101	92	83	74	65	56
3,870	3,930	149	140	131	122	113	104	95	86	77	68	59
3,930	3,990	152	143	134	125	116	107	98	89	80	71	62
3,990	4,050	155	146	137	128	119	110	101	92	83	74	65
4,050	4,110	158	149	140	131	122	113	104	95	86	77	68
4,110	4,170	160	151	142	133	124	115	106	97	88	79	70
4,170	4,230	163	154	145	136	127	118	109	100	91	82	73
4,230	4,290	166	157	148	139	130	121	112	103	94	85	76
4,290	4,350	169	160	151	142	133	124	115	106	97	88	79
4,350	4,410	172	163	154	145	136	127	118	109	100	91	82
4,410	4,470	175	166	157	148	139	130	121	112	103	94	85
4,470	4,530	178	169	160	151	142	133	124	115	106	97	88
4,530	4,590	181	172	163	154	145	136	127	118	109	100	91
4,590	4,650	184	175	166	157	148	139	130	121	112	103	94
4,650	4,710	186	177	168	159	150	141	132	123	114	105	96
4,710	4,770	189	180	171	162	153	144	135	126	117	108	99
4,770	4,830	192	183	174	165	156	147	138	129	120	111	102
4,830	4,890	195	186	177	168	159	150	141	132	123	114	105
4,890	4,950	198	189	180	171	162	153	144	135	126	117	108
4,950	5,010	201	192	183	174	165	156	147	138	129	120	111
5,010	5,070	204	195	186	177	168	159	150	141	132	123	114
5,070	5,130	207	198	189	180	171	162	153	144	135	126	117
5,130	5,190	209	200	191	182	173	164	155	146	137	128	119
5,190	5,250	212	203	194	185	176	167	158	149	140	131	122
5,250	5,310	215	206	197	188	179	170	161	152	143	134	125
5,310	5,370	218	209	200	191	182	173	164	155	146	137	128
5,370	5,430	221	212	203	194	185	176	167	158	149	140	131
5,430	5,490	224	215	206	197	188	179	170	161	152	143	134
5,490	5,550	227	218	209	200	191	182	173	164	155	146	137
5,550	5,610	230	221	212	203	194	185	176	167	158	149	140
5,610	5,670	232	223	214	205	196	187	178	169	160	151	142
5,670	5,730	235	226	217	208	199	190	181	172	163	154	145
5,730	5,790	238	229	220	211	202	193	184	175	166	157	148
5,790	5,850	241	232	223	214	205	196	187	178	169	160	151
5,850	5,910	244	235	226	217	208	199	190	181	172	163	154
5,910	5,970	247	238	229	220	211	202	193	184	175	166	157
5,970	6,030	250	241	232	223	214	205	196	187	178	169	160
6,030	6,090	253	244	235	226	217	208	199	190	181	172	163
6,090	6,150	256	247	238	229	220	211	202	193	184	175	166
6,150	6,210	258	249	240	231	222	213	204	195	186	177	168
6,210	6,270	261	252	243	234	225	216	207	198	189	180	171
6,270	6,330	264	255	246	237	228	219	210	201	192	183	174
6,330	6,390	267	258	249	240	231	222	213	204	195	186	177
6,390	6,450	270	261	252	243	234	225	216	207	198	189	180

\$6,450 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	1	0	0	0	0	0	0	0	0	0	0
580	660	3	0	0	0	0	0	0	0	0	0	0
660	740	5	0	0	0	0	0	0	0	0	0	0
740	820	8	2	0	0	0	0	0	0	0	0	0
820	900	10	5	0	0	0	0	0	0	0	0	0
900	980	12	7	2	0	0	0	0	0	0	0	0
980	1,060	14	9	4	0	0	0	0	0	0	0	0
1,060	1,140	16	11	6	1	0	0	0	0	0	0	0
1,140	1,220	18	13	8	3	0	0	0	0	0	0	0
1,220	1,300	21	15	10	5	0	0	0	0	0	0	0
1,300	1,380	23	18	13	7	2	0	0	0	0	0	0
1,380	1,460	25	20	15	10	5	0	0	0	0	0	0
1,460	1,540	27	22	17	12	7	2	0	0	0	0	0
1,540	1,620	29	24	19	14	9	4	0	0	0	0	0
1,620	1,700	31	26	21	16	11	6	1	0	0	0	0
1,700	1,780	33	28	23	18	13	8	3	0	0	0	0
1,780	1,860	36	31	26	20	15	10	5	0	0	0	0
1,860	1,940	38	33	28	23	18	12	7	2	0	0	0
1,940	2,020	40	35	30	25	20	15	10	5	0	0	0
2,020	2,100	42	37	32	27	22	17	12	7	2	0	0
2,100	2,180	44	39	34	29	24	19	14	9	4	0	0
2,180	2,260	46	41	36	31	26	21	16	11	6	1	0
2,260	2,340	49	44	38	33	28	23	18	13	8	3	0
2,340	2,420	51	46	41	36	31	25	20	15	10	5	0
2,420	2,500	53	48	43	38	33	28	23	17	12	7	2
2,500	2,580	55	50	45	40	35	30	25	20	15	10	4
2,580	2,660	57	52	47	42	37	32	27	22	17	12	7
2,660	2,740	59	54	49	44	39	34	29	24	19	14	9
2,740	2,820	62	56	51	46	41	36	31	26	21	16	11
2,820	2,900	64	59	54	49	43	38	33	28	23	18	13
2,900	2,980	66	61	56	51	46	41	36	30	25	20	15
2,980	3,060	68	63	58	53	48	43	38	33	28	22	17
3,060	3,140	72	65	60	55	50	45	40	35	30	25	20
3,140	3,220	76	67	62	57	52	47	42	37	32	27	22
3,220	3,300	80	71	64	59	54	49	44	39	34	29	24
3,300	3,380	84	75	67	61	56	51	46	41	36	31	26
3,380	3,460	88	79	70	64	59	54	48	43	38	33	28
3,460	3,540	92	83	74	66	61	56	51	46	41	35	30
3,540	3,620	95	86	77	68	63	58	53	48	43	38	33
3,620	3,700	99	90	81	72	65	60	55	50	45	40	35
3,700	3,780	103	94	85	76	67	62	57	52	47	42	37
3,780	3,860	107	98	89	80	71	64	59	54	49	44	39
3,860	3,940	111	102	93	84	75	66	61	56	51	46	41
3,940	4,020	115	106	97	88	79	70	64	59	53	48	43
4,020	4,100	118	109	100	91	82	73	66	61	56	51	45
4,100	4,180	122	113	104	95	86	77	68	63	58	53	48
4,180	4,260	126	117	108	99	90	81	72	65	60	55	50
4,260	4,340	130	121	112	103	94	85	76	67	62	57	52
4,340	4,420	134	125	116	107	98	89	80	71	64	59	54
4,420	4,500	138	129	120	111	102	93	84	75	66	61	56
4,500	4,580	141	132	123	114	105	96	87	78	69	64	58
4,580	4,660	145	136	127	118	109	100	91	82	73	66	61

## 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 —												
4,660	4,740	149	140	131	122	113	104	95	86	77	68	63
4,740	4,820	153	144	135	126	117	108	99	90	81	72	65
4,820	4,900	157	148	139	130	121	112	103	94	85	76	67
4,900	4,980	161	152	143	134	125	116	107	98	89	80	71
4,980	5,060	164	155	146	137	128	119	110	101	92	83	74
5,060	5,140	168	159	150	141	132	123	114	105	96	87	78
5,140	5,220	172	163	154	145	136	127	118	109	100	91	82
5,220	5,300	176	167	158	149	140	131	122	113	104	95	86
5,300	5,380	180	171	162	153	144	135	126	117	108	99	90
5,380	5,460	184	175	166	157	148	139	130	121	112	103	94
5,460	5,540	188	179	170	161	152	143	134	125	116	107	98
5,540	5,620	191	182	173	164	155	146	137	128	119	110	101
5,620	5,700	195	186	177	168	159	150	141	132	123	114	105
5,700	5,780	199	190	181	172	163	154	145	136	127	118	109
5,780	5,860	203	194	185	176	167	158	149	140	131	122	113
5,860	5,940	207	198	189	180	171	162	153	144	135	126	117
5,940	6,020	211	202	193	184	175	166	157	148	139	130	121
6,100	6,100	216	207	198	189	180	171	162	153	144	135	126
6,100	6,180	218	209	200	191	182	173	164	155	146	137	128
6,180	6,260	222	213	204	195	186	177	168	159	150	141	132
6,260	6,340	226	217	208	199	190	181	172	163	154	145	136
6,340	6,420	230	221	212	203	194	185	176	167	158	149	140
6,420	6,500	234	225	216	207	198	189	180	171	162	153	144
6,500	6,580	237	228	219	210	201	192	183	174	165	156	147
6,580	6,660	241	232	223	214	205	196	187	178	169	160	151
6,660	6,740	245	236	227	218	209	200	191	182	173	164	155
6,740	6,820	249	240	231	222	213	204	195	186	177	168	159
6,820	6,900	253	244	235	226	217	208	199	190	181	172	163
6,900	6,980	257	248	239	230	221	212	203	194	185	176	167
6,980	7,060	260	251	242	233	224	215	206	197	188	179	170
7,060	7,140	264	255	246	237	228	219	210	201	192	183	174
7,140	7,220	268	259	250	241	232	223	214	205	196	187	178
7,220	7,300	272	263	254	245	236	227	218	209	200	191	182
7,300	7,380	276	267	258	249	240	231	222	213	204	195	186
7,380	7,460	280	271	262	253	244	235	226	217	208	199	190
7,460	7,540	284	275	266	257	248	239	230	221	212	203	194
7,540	7,620	287	278	269	260	251	242	233	224	215	206	197
7,620	7,700	291	282	273	264	255	246	237	228	219	210	201
7,700	7,780	295	286	277	268	259	250	241	232	223	214	205
7,780	7,860	299	290	281	272	263	254	245	236	227	218	209
7,860	7,940	303	294	285	276	267	258	249	240	231	222	213
7,940	8,020	307	298	289	280	271	262	253	244	235	226	217
8,020	8,100	310	301	292	283	274	265	256	247	238	229	220
8,100	8,180	314	305	296	287	278	269	260	251	242	233	224
8,180	8,260	318	309	300	291	282	273	264	255	246	237	228
8,260	8,340	322	313	304	295	286	277	268	259	250	241	232
8,340	8,420	326	317	308	299	290	281	272	263	254	245	236
8,420	8,500	330	321	312	303	294	285	276	267	258	249	240

\$8,500 and over Use **Table 4(b)** for Married person

## SINGLE Persons – DAILY or MISC. 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	1	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	1	0	0	0	0	0	0	0
60	65	1	1	1	1	0	0	0	0	0	0	0
65	70	1	1	1	1	1	0	0	0	0	0	0
70	75	2	1	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	1	1	1	1	1	0	0	0	0
85	90	2	2	2	1	1	1	1	0	0	0	0
90	95	3	2	2	1	1	1	1	1	0	0	0
95	100	3	3	2	2	1	1	1	1	0	0	0
100	105	3	3	2	2	2	1	1	1	1	0	0
105	110	3	3	3	2	2	1	1	1	1	0	0
110	115	4	3	3	2	2	2	1	1	1	1	0
115	120	4	3	3	3	2	2	1	1	1	1	1
120	125	4	4	3	3	2	2	2	1	1	1	1
125	130	4	4	4	3	3	2	2	1	1	1	1
130	135	5	4	4	3	3	3	2	2	1	1	1
135	140	5	4	4	4	3	3	2	2	2	1	1
140	145	5	5	4	4	3	3	3	2	2	1	1
145	150	5	5	4	4	4	3	3	2	2	2	1
150	155	6	5	5	4	4	3	3	3	2	2	1
155	160	6	5	5	5	4	4	3	3	2	2	2
160	165	6	6	5	5	4	4	4	3	3	2	2
165	170	6	6	5	5	5	4	4	3	3	3	2
170	175	7	6	6	5	5	4	4	4	3	3	2
175	180	7	6	6	6	5	5	4	4	3	3	3
180	185	7	7	6	6	5	5	5	4	4	3	3
185	190	7	7	6	6	6	5	5	4	4	4	3
190	195	7	7	7	6	6	5	5	5	4	4	3
195	200	8	7	7	6	6	6	5	5	4	4	4
200	205	8	8	7	7	6	6	5	5	5	4	4
205	210	8	8	7	7	7	6	6	5	5	4	4
210	215	8	8	8	7	7	6	6	6	5	5	4
215	220	9	8	8	7	7	7	6	6	5	5	5
220	225	9	9	8	8	7	7	6	6	6	5	5
225	230	9	9	8	8	8	7	7	6	6	5	5
230	235	9	9	9	8	8	7	7	6	6	6	5
235	240	10	9	9	8	8	8	7	7	6	6	5
240	245	10	9	9	9	8	8	7	7	7	6	6
245	250	10	10	9	9	8	8	8	7	7	6	6
250	255	10	10	10	9	9	8	8	7	7	7	6
255	260	11	10	10	9	9	9	8	8	7	7	6
260	265	11	10	10	10	9	9	8	8	8	7	7
265	270	11	11	10	10	9	9	9	8	8	7	7
270	275	11	11	10	10	10	9	9	8	8	8	7
275	280	12	11	11	10	10	9	9	9	8	8	7
280	285	12	11	11	11	10	10	9	9	8	8	8
285	290	12	12	11	11	10	10	10	9	9	8	8
290	295	12	12	11	11	11	10	10	9	9	9	8
295	300	13	12	12	11	11	10	10	10	9	9	8

## SINGLE Persons – DAILY or MISC. 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 —												
300	305	13	12	12	12	11	11	10	10	9	9	9
305	310	13	13	12	12	11	11	11	10	10	9	9
310	315	13	13	12	12	12	11	11	10	10	10	9
315	320	13	13	13	12	12	11	11	11	10	10	9
320	325	14	13	13	12	12	12	11	11	10	10	10
325	330	14	14	13	13	12	12	11	11	11	10	10
330	335	14	14	13	13	13	12	12	11	11	10	10
335	340	14	14	14	13	13	12	12	12	11	11	10
340	345	15	14	14	13	13	13	12	12	11	11	11
345	350	15	15	14	14	13	13	12	12	12	11	11
350	355	15	15	14	14	14	13	13	12	12	11	11
355	360	15	15	15	14	14	13	13	12	12	12	11
360	365	16	15	15	14	14	14	13	13	12	12	11
365	370	16	15	15	15	14	14	13	13	13	12	12
370	375	16	16	15	15	14	14	14	13	13	12	12
375	380	16	16	16	15	15	14	14	13	13	13	12
380	385	17	16	16	15	15	15	14	14	13	13	12
385	390	17	16	16	16	15	15	14	14	14	13	13
390	395	17	17	16	16	15	15	15	14	14	13	13
395	400	17	17	16	16	16	15	15	14	14	14	13
400	405	18	17	17	16	16	15	15	15	14	14	13
405	410	18	17	17	17	16	16	15	15	14	14	14
410	415	18	18	17	17	16	16	16	15	15	14	14
415	420	18	18	17	17	17	16	16	15	15	15	14
420	425	19	18	18	17	17	16	16	16	15	15	14
425	430	19	18	18	18	17	17	16	16	15	15	15
430	435	19	19	18	18	17	17	17	16	16	15	15
435	440	19	19	18	18	18	17	17	16	16	16	15
440	445	19	19	19	18	18	17	17	17	16	16	15
445	450	20	19	19	18	18	18	17	17	16	16	16
450	455	20	20	19	19	18	18	17	17	17	16	16
455	460	20	20	19	19	19	18	18	17	17	16	16
460	465	20	20	20	19	19	18	18	18	17	17	16
465	470	21	20	20	19	19	19	18	18	17	17	17
470	475	21	21	20	20	19	19	18	18	18	17	17
475	480	21	21	20	20	20	19	19	18	18	17	17
480	485	21	21	21	20	20	19	19	18	18	18	17
485	490	22	21	21	20	20	20	19	19	18	18	17
490	495	22	21	21	21	20	20	19	19	19	18	18
495	500	22	22	21	21	20	20	20	19	19	18	18
500	505	22	22	22	21	21	20	20	19	19	19	18
505	510	23	22	22	21	21	21	20	20	19	19	18
510	515	23	22	22	22	21	21	20	20	20	19	19
515	520	23	23	22	22	21	21	21	20	20	19	19
520	525	23	23	22	22	22	21	21	20	20	20	19
525	530	24	23	23	22	22	21	21	21	20	20	19
530	535	24	23	23	23	22	22	21	21	20	20	20
535	540	24	24	23	23	22	22	22	21	21	20	20

\$540 and over Use Table 8(a) for Single person

## MARRIED Persons – DAILY or MISC. 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	0	0	0	0	0	0	0	0	0	0	0
40	45	1	0	0	0	0	0	0	0	0	0	0
45	50	1	0	0	0	0	0	0	0	0	0	0
50	55	1	1	0	0	0	0	0	0	0	0	0
55	60	1	1	0	0	0	0	0	0	0	0	0
60	65	1	1	1	0	0	0	0	0	0	0	0
65	70	1	1	1	1	0	0	0	0	0	0	0
70	75	1	1	1	1	0	0	0	0	0	0	0
75	80	1	1	1	1	1	0	0	0	0	0	0
80	85	2	1	1	1	1	0	0	0	0	0	0
85	90	2	2	1	1	1	1	0	0	0	0	0
90	95	2	2	1	1	1	1	0	0	0	0	0
95	100	2	2	2	1	1	1	1	0	0	0	0
100	105	2	2	2	1	1	1	1	1	0	0	0
105	110	2	2	2	2	1	1	1	1	0	0	0
110	115	2	2	2	2	1	1	1	1	1	0	0
115	120	3	2	2	2	2	1	1	1	1	0	0
120	125	3	2	2	2	2	2	1	1	1	1	0
125	130	3	3	2	2	2	2	1	1	1	1	0
130	135	3	3	2	2	2	2	2	1	1	1	1
135	140	3	3	3	2	2	2	2	1	1	1	1
140	145	3	3	3	3	2	2	2	2	1	1	1
145	150	4	3	3	3	2	2	2	2	1	1	1
150	155	4	3	3	3	3	2	2	2	2	1	1
155	160	4	4	3	3	3	2	2	2	2	2	1
160	165	4	4	3	3	3	3	2	2	2	2	1
165	170	5	4	4	3	3	3	2	2	2	2	2
170	175	5	4	4	4	3	3	3	2	2	2	2
175	180	5	5	4	4	3	3	3	3	2	2	2
180	185	5	5	4	4	4	3	3	3	2	2	2
185	190	5	5	5	4	4	3	3	3	3	2	2
190	195	6	5	5	4	4	4	3	3	3	2	2
195	200	6	6	5	5	4	4	3	3	3	3	2
200	205	6	6	5	5	5	4	4	3	3	3	3
205	210	6	6	6	5	5	4	4	4	3	3	3
210	215	7	6	6	5	5	5	4	4	3	3	3
215	220	7	7	6	6	5	5	4	4	4	3	3
220	225	7	7	6	6	6	5	5	4	4	3	3
225	230	7	7	7	6	6	5	5	5	4	4	3
230	235	8	7	7	6	6	6	5	5	4	4	3
235	240	8	7	7	7	6	6	5	5	5	4	4
240	245	8	8	7	7	6	6	6	5	5	4	4
245	250	8	8	8	7	7	6	6	5	5	5	4
250	255	9	8	8	7	7	7	6	6	5	5	4
255	260	9	8	8	8	7	7	6	6	6	5	5
260	265	9	9	8	8	7	7	7	6	6	5	5
265	270	9	9	9	8	8	7	7	6	6	6	5
270	275	10	9	9	8	8	7	7	7	6	6	5
275	280	10	9	9	9	8	8	7	7	6	6	6
280	285	10	10	9	9	8	8	8	7	7	6	6
285	290	10	10	9	9	9	8	8	7	7	7	6
290	295	11	10	10	9	9	8	8	8	7	7	6
295	300	11	10	10	10	9	9	8	8	7	7	7

## MARRIED Persons – DAILY or MISC. 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 —										
300	305	11	11	10	10	9	9	9	8	8	7	7
305	310	11	11	10	10	10	9	9	8	8	8	7
310	315	11	11	11	10	10	9	9	9	8	8	7
315	320	12	11	11	10	10	10	9	9	8	8	8
320	325	12	12	11	11	10	10	9	9	9	8	8
325	330	12	12	11	11	11	10	10	9	9	8	8
330	335	12	12	12	11	11	10	10	10	9	9	8
335	340	13	12	12	11	11	11	10	10	9	9	9
340	345	13	13	12	12	11	11	10	10	10	9	9
345	350	13	13	12	12	12	11	11	10	10	9	9
350	355	13	13	13	12	12	11	11	11	10	10	9
355	360	14	13	13	12	12	12	11	11	10	10	9
360	365	14	13	13	13	12	12	11	11	11	10	10
365	370	14	14	13	13	12	12	12	11	11	10	10
370	375	14	14	14	13	13	12	12	11	11	11	10
375	380	15	14	14	13	13	13	12	12	11	11	10
380	385	15	14	14	14	13	13	12	12	12	11	11
385	390	15	15	14	14	13	13	13	12	12	11	11
390	395	15	15	15	14	14	13	13	12	12	12	11
395	400	16	15	15	14	14	13	13	13	12	12	11
400	405	16	15	15	15	14	14	13	13	12	12	12
405	410	16	16	15	15	14	14	14	13	13	12	12
410	415	16	16	15	15	15	14	14	13	13	13	12
415	420	17	16	16	15	15	14	14	14	13	13	12
420	425	17	16	16	16	15	15	14	14	13	13	13
425	430	17	17	16	16	15	15	15	14	14	13	13
430	435	17	17	16	16	16	15	15	14	14	14	13
435	440	17	17	17	16	16	15	15	15	14	14	13
440	445	18	17	17	16	16	16	15	15	14	14	14
445	450	18	18	17	17	16	16	15	15	15	14	14
450	455	18	18	17	17	17	16	16	15	15	14	14
455	460	18	18	18	17	17	16	16	16	15	15	14
460	465	19	18	18	17	17	17	16	16	15	15	15
465	470	19	19	18	18	17	17	16	16	16	15	15
470	475	19	19	18	18	18	17	17	16	16	15	15
475	480	19	19	19	18	18	17	17	17	16	16	15
480	485	20	19	19	18	18	18	17	17	16	16	15
485	490	20	19	19	19	18	18	17	17	17	16	16
490	495	20	20	19	19	18	18	18	17	17	16	16
495	500	20	20	20	19	19	18	18	17	17	17	16
500	505	21	20	20	19	19	19	18	18	17	17	16
505	510	21	20	20	20	19	19	18	18	18	17	17
510	515	21	21	20	20	19	19	19	18	18	17	17
515	520	21	21	21	20	20	19	19	18	18	18	17
520	525	22	21	21	20	20	19	19	19	18	18	17
525	530	22	21	21	21	20	20	19	19	18	18	18
530	535	22	22	21	21	20	20	20	19	19	18	18
535	540	22	22	21	21	21	20	20	19	19	19	18

\$540 and over Use Table 8(B) for Married person



## **TAXPAYER ASSISTANCE**

This publication is a general guide and will not address every situation. If you have questions or need additional information, please contact taxpayer assistance at the Kansas Department of Revenue (KDOR).

Taxpayer Assistance Center  
Docking State Office Building - 1st floor  
915 SW Harrison St.  
Topeka, KS 66612-1588

**Phone:** (785) 368-8222  
**Fax:** (785) 291-3614  
**Web site:** [ksrevenue.org](http://ksrevenue.org)

Office hours are 8:00 a.m. to 4:45 p.m., Monday through Friday.

## **TAX FORMS**

In addition to the publications listed below, KDOR's web site contains a library of policy information, press releases, and other notices. Due to limited state funding KDOR has discontinued the printing of these publications; however all are available from our web site.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1500, North American Industry Classification System
- Publication KS-1510, Kansas Sales and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Sales and Use Tax for Motor Vehicle Transactions
- Publication KS-1527, Kansas Sales and Use Tax for Kansas Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes For Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Sales and Use Tax for the Agricultural Industry
- Publication KS-1560, Kansas Tax Guide for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

## **STATE SMALL BUSINESS WORKSHOPS**

As part of our commitment to provide tax assistance to the business community, Tax Specialists within KDOR conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a schedule of our workshops, visit our web site. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).



*Your suggestions and comments on this publication are important to us. Please address them to: Taxpayer Education, Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66612-1588 or call (785) 296-1048.*