



# Withholding Tax

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 24, and apply to all wages paid on or after January 1, 1999.

By law, businesses are now required to submit their Withholding Tax returns electronically. This law was effective July 1, 2010. Kansas offers several electronic file and pay solutions – see page 11. For the most up-to-date electronic information, visit our web site.



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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 at [www.ksrevenue.org](http://www.ksrevenue.org).



## INTRODUCTION

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### WHAT IS WITHHOLDING TAX?

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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.

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### WHO MUST WITHHOLD KANSAS INCOME TAX?

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**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 is also required on a nonresident owner’s share (whether distributed or undistributed) of the Kansas taxable income of a S corporation, partnership, LLC or LLP.



**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.

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### WHO ARE EMPLOYEES/PAYEES?

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**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 the 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 IRS. Kansas follows the IRS’s determination.



**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 9 through 11.

*individual who pantomimes in the background, adds atmosphere and performs such actions without speaking.*

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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 federal and state income tax liability on business profits and compensation.

To make estimated tax payments as an individual, use a K-40ES tax type. For corporations, the estimated tax type is K-120ES. For financial institutions filing a Privilege Tax return, the tax type is K-130ES. A quick and easy way to pay your estimated tax is through our on-line payment center at <https://www.kdor.org/personaltax/Login.aspx>. If you prefer you can pay by phone but you must first complete an Authorization for Electronic Funds Transfer form (EF-101). Contact our Taxpayer Assistance Center for more information (see back cover).

 **CAUTION:** Individuals and corporations who do not prepay enough of their federal or state income tax liability may be subject to a penalty for underpayment of estimated tax.



**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:

- the recipient is a resident of Kansas OR the services were performed in Kansas, *and*
- 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*

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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 11, *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, page 10.

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## PENSIONS, ANNUITIES AND 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 a payment of:

- Periodic payments of pensions, annuities and other deferred income.
- Nonperiodic distributions of pensions, annuities and other deferred income.
- Eligible rollover distributions of pensions, annuities and other deferred income.

However, 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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## DISTRIBUTIONS TO NONRESIDENT OWNERS

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S corporations, partnerships, LLCs or LLPs are required to withhold Kansas income tax from the Kansas taxable income (whether distributed or undistributed) of a nonresident shareholder, partner or member. (This withholding requirement replaces the prior law in effect from June 6, 2002 through June 30, 2003 that pass-through entities withhold Kansas tax on amounts distributed or distributable to their nonresident owners.)

The Kansas withholding rate on a nonresident owner’s share of Kansas taxable income is equal to the highest Kansas individual income tax rate. The withholding is reported to KDOR by the pass-through entity using Forms KW-7/KW-7S and is reported to the nonresident owner on Form K-19, Report of Nonresident Owner Tax Withheld. These forms are available from our web site. Additional information about annual reporting for nonresident owners is on page 17.

Nonresident owners subject to withholding on their Kansas taxable income have two elections available to them to complete their Kansas income tax responsibility. Details about these options are discussed on page 11, *Nonresident Owner Options*.

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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 10, *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 *Your Business* section of our KDOR web site (ksrevenue.org). If you select *Business Registration On-line*, you will be linked to the Kansas Business Center to complete the application, receive your account number and print your registration certificate before leaving the site. For complete instructions about the business tax application process, obtain Pub. KS-1216, Kansas Business Tax Application Booklet, from our web site.

If you prefer, you may apply in person. 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.

Another option is to mail or fax your completed business tax application to our office 3-4 weeks before you begin making payments subject to Kansas withholding tax.

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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. You should use your tax account number to identify payments and 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 19.

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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. Be sure to review it for accuracy and report any corrections to KDOR immediately (see page 18). The following is a sample withholding tax registration certificate.

KANSAS DEPARTMENT OF REVENUE  
Division of Taxation

**WITHHOLDING TAX REGISTRATION CERTIFICATE**

**1** DAVID A SAMPLEPERSON  
DBA NAME  
2128 ANYSTREET  
WICHITA KS 67216-0100



**2** Tax Account Number: 036123456789F01  
**3** Inception Date: 01/01/2011  
**4** Filing Frequency: MONTHLY

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

- 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 frequency is assigned based on the size of your payroll. See *Filing Frequencies and Due Dates*, and the chart on page 13.

**Discontinuation of Business.** This section is not pictured, but it is the lower portion of your certificate. Complete the information in this section to cancel your registration when you cease paying wages or have a change of ownership that requires a new EIN. See also *Change of Business Ownership* and *Closing Your Withholding Account*, on page 19.





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## KANSAS WITHHOLDING ALLOWANCE CERTIFICATE

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In order to have the proper amount of tax withheld, every employee must furnish to the employer a signed Kansas Withholding Allowance Certificate (K-4) on or before the date of employment. Form K-4 is required to figure Kansas withholding tax. A copy of this form is on page 22. For federal withholding purposes, you will continue to use Form W-4.

Form K-4 form 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.

 **CAUTION:** Individuals who have a balance of more than \$500 on their Kansas Individual Income Tax Return after all withholding and credits may be subject to an underpayment penalty. A taxpayer can avoid an underpayment penalty by making

estimated tax payments, by reducing the number of withholding allowances claimed or by requesting an additional amount of Kansas withholding on Form K-4.

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## ADDITIONAL KANSAS WITHHOLDING

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The withholding amounts calculated using the tables in this booklet represent the *minimum* amount of Kansas income tax withholding on each payment. Because of their particular tax situation, employees may request additional amounts over and above the regular Kansas withholding amount in order to have sufficient credits to avoid a balance due on their income tax return or a penalty for underpayment of estimated tax. Employees will use line 5 of Form K-4 to report additional amounts of Kansas tax to be withheld.

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## EXCLUSION FROM KANSAS WITHHOLDING

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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.

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## HOW TO COMPUTE KANSAS WITHHOLDING

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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.).

 **Important:** You must use the correct table for your payroll frequency and the marital status of the payee in order to arrive at an accurate amount of Kansas withholding tax.

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.

 **CAUTION:** When you begin using your payroll software, check the Kansas withholding results against the tables in this booklet. This will ensure you are using the correct figures.

**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 24 and 25.


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 <u>each</u> 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 26. 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 or line of a wage bracket table, you must use the percentage formula to calculate the amount of Kansas 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 7) by the total number of withholding allowances he claimed on his K-4 form, which is 2:  $\$93.75 \times 2 = \$187.50$

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

$\$412.50 - \$250.00 = \$162.50$   
 $\$162.50 \times 3.50\% = \$5.69$

The Kansas withholding on Sal's payment is **\$5.69**, which may be rounded to **\$6.00**. See *Rounding* on page 7.

**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	3.50% of excess over \$125
\$750	\$1,375	\$21.88 plus 6.25% of excess over \$750
\$1,375		\$60.94 plus 6.45% of excess over \$1,375

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	3.50% of excess over \$250
\$1,500	\$2,750	\$43.75 plus 6.25% of excess over \$1,500
\$2,750		\$121.88 plus 6.45% of excess over \$2,750

**Wage Bracket Table**

Select the withholding table that represents Sal's payroll period frequency, which is semi-monthly, and his marital status of "married" (see illustration here).

**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 **\$7** – 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
The amount of income tax to be withheld shall be-												
0	130	0	0	0	0	0	0	0	0	0	0	0
130	170	0	0	0	0	0	0	0	0	0	0	0
170	210	0	0	0	0	0	0	0	0	0	0	0
210	250	0	0	0	0	0	0	0	0	0	0	0
250	290	2	0	0	0	0	0	0	0	0	0	0
290	330	4	0	0	0	0	0	0	0	0	0	0
330	370	5	2	0	0	0	0	0	0	0	0	0
370	410	6	3	0	0	0	0	0	0	0	0	0
410	450	8	4	1	0	0	0	0	0	0	0	0
450	490	9	6	3	0	0	0	0	0	0	0	0
490	530	11	7	4	0	0	0	0	0	0	0	0
530	570	12	9	5	2	0	0	0	0	0	0	0
570	610	13	10	7	4	0	0	0	0	0	0	0
610	650	15	11	8	5	2	0	0	0	0	0	0
650	690	16	12	10	6	3	1	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 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 amount is more than the Kansas withholding 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.

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

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

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

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 therefore subject to Kansas withholding tax. This form is completed by the recipient and kept on file by the employer or payer. It is available on our web site.

**Computing A Nonresident Percentage.** The numerator (Kansas services) and denominator (total services) of the nonresident percentage are usually determined by how the employee is paid: hourly, salary, commission, etc. The following 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 both 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 he worked in Kansas (33) by his 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 may be 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. She is 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.  $\$50 \times .70 = \$35$

### 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 commissions.  $\$523 \div \$2,612 = 20\%$

John's Kansas commissions are 20% of his total, so his nonresident Kansas withholding is  $.20 \times \$116 = \$23.20$ , which may be rounded down to \$23.

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### EMPLOYEES OF INTERSTATE CARRIERS

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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.

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### ENTERTAINERS AND ATHLETES

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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 earnings would make estimated tax payments on their Kansas income.

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### GAMBLING WINNINGS

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

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### MANAGEMENT AND CONSULTING FEES

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Management and consulting fees paid to a nonresident are subject to Kansas withholding tax at the rate of 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 5% from each payment made to the Missouri company.

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### NONRESIDENT ALIENS

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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.


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### NONRESIDENT OWNERS

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Partnerships, S corporations, LLCs and LLPs are required to withhold Kansas income tax from the Kansas taxable income (whether distributed or undistributed)

of their nonresident partners, shareholders or members (owners/distributees). Effective July 1, 2007, 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 6.45%. (For more information, see page 5).

 XYZ Inc., a Michigan company, is a limited partner in the Kansas real estate partnership KRX. At the end of the tax year, KRX files an income tax return showing that XYZ's 50% share of the Kansas taxable income of KRX is \$10,000. The Kansas withholding tax required is 6.45% X \$10,000 = \$645. Use Form K-19 (discussed on page 17) to report the amount of Kansas tax withheld from the Kansas taxable income to each nonresident owner.

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.

#### NONRESIDENT OWNER OPTIONS

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 any 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 in its files, 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.

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#### OTHER MISCELLANEOUS PAYMENTS

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

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#### SUPPLEMENTAL WAGES

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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 5% of the gross payment. For example, the Kansas withholding on a \$1,000 bonus paid would be \$50 (\$1,000 X 5%).




### REPORTING KANSAS WITHHOLDING TAX

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#### FILE AND PAY OPTIONS

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 In accordance with Senate Bill 430 passed by the 2010 Kansas Legislature and subsequently signed into law by the Governor, businesses are required to submit their **Withholding Tax**, and any Retailers' Sales or Compensating Use Tax returns electronically. This new law was effective July 1, 2010.

Kansas offers several **simple** electronic filing solutions. You can use **WebTax for online filing and payment** for most business tax accounts. First, create a user login ID and 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 electronically is retained in WebTax.

You can also use the **telephone 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 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 your payment electronically, 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.state.ks.us](mailto:eservices@kdor.state.ks.us)

### Withholding Tax

ELECTRONIC OPTIONS	PROGRAM DESCRIPTION	FORM TYPES 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 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 <b>for ACH Credit*</b> before using the EFT payment method. This form is available on our web site at: <a href="http://ksrevenue.org">ksrevenue.org</a></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>BY PHONE</b> <b>1-877-600-5640</b>	<p>A <b>KW-5 return with payment</b> can be made through the EFT payments telephone system.</p> <p>A Form EF-101, Authorization for Electronic Funds Transfer, must be submitted <b>for ACH Debit*</b> before using the EFT payment method. This form is available on our web site at: <a href="http://ksrevenue.org">ksrevenue.org</a></p>	<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 Payments system. Using the keypads of your touch-tone phone, follow the phone prompts to complete your payment and submit your return.</li> </ul>

### Retailers' Sales and Compensating Use Tax

ELECTRONIC OPTIONS	PROGRAM DESCRIPTION	FORM TYPES 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 copy 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>BY PHONE</b> <b>1-877-317-5639</b>	<p>This <b>TeleFile</b> system can be used to file <u>single jurisdiction</u> sales tax returns. 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.</p> <p>Beginning in January 2011, annual <u>multi-jurisdiction</u> sales and use tax filers <b>reporting zero sales</b> will be able to use TeleFile.</p>	<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 at <a href="http://ksrevenue.org/pdf/forms/st16tel.pdf">ksrevenue.org/pdf/forms/st16tel.pdf</a> 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 your EIN to access the TeleFile system. Using the keypads of your 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, illustrated on page 6.

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 19. *If the due date falls on a Saturday, Sunday or legal holiday, use the next 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 legal holiday, substitute the next regular workday.</i>									
<b>QUAD-MONTHLY</b>		<b>SEMI-MONTHLY</b>		<b>MONTHLY</b>		<b>QUARTERLY</b>		<b>ANNUAL</b>	
ANNUAL WITHHOLDING \$45,000.01 and ABOVE		ANNUAL WITHHOLDING \$8,000.01 to \$45,000.00		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.  A calendar of EFT due dates is available on our web site at: <b>webtax.org</b>		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.

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 11 for more information about filing and paying Kansas tax.



David pays his employees on a weekly basis. His filing frequency for Kansas with-holding tax is monthly and he uses a spreadsheet to maintain his payroll records (a portion of it shown here). Using the spreadsheet he will follow the five steps below to report and pay the Kansas withholding for the July, 2011 tax period.

PAY PERIOD ENDING	NAME	TOTAL REGULAR HOURS	EARNINGS		DEDUCTIONS				NET PAY	PMT CONF. NO.
			REG RATE	TOTAL	SS	MEDICARE	FED W/H	STATE W/H		
7/7/11	Chloe Mitchell	20	8 75	1 7 5 00	1 0 85	2 96	1 3 00	4 00	1 6 5 89	1402
	Conner Frye	20	8 75	1 7 5 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 7 5 00	1 0 85	3 34	1 0 00	3 00	2 3 9 21	1404
7/14/11	Chloe Mitchell	20	8 75	1 7 5 00	1 0 85	2 96	1 3 00	4 00	1 6 5 89	1435
	Conner Frye	20	8 75	1 7 5 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	20	8 75	1 7 5 00	1 0 85	2 96	1 0 00	3 00	2 2 9 41	1438
	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	

**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 the "ACH Credit" method of payment, follow the 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 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 (2011) of your reporting period from the drop-down menu item.  
 – 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 this page and keep it with your business tax records.

## CORRECTING A KW-5 DEPOSIT REPORT

Under current functionality, the Kansas WebTax application does not support electronic filing for a "corrected" or "amended" KW-5. Therefore, you must **submit** any **corrections** you have on a **paper KW-5 form**. (You may, however, make any additional *payments* using Kansas WebTax.) Contact our tax assistance center to obtain a paper KW-5 form.

that period. Use a blank KW-5, complete all the information that is normally pre-printed, and place a "X" in the *Additional Return* box on the KW-5. Enter the additional amount of tax on line 1.

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 17.

### 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.

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



**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 19.



John, a monthly filer began a catering business in Kansas in March, 2011. 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 **Process year-end withholding KW-3**. An informational page will appear with messages regarding important updates and/or tips for using the system. Please take the time to read this 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 *2011* and *Original*.
- Click **Continue**.

**STEP 5** Enter in the “KW5 Payments” section the payment amounts for each period end date for 2011. 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.

2 2 2 2 2		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 <b>David A Sampleperson</b> 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 <b>John B.</b>		Last name <b>Employee</b>	Suff. <b>Jr.</b>	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	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax		
KS	036-123456789F-01	34,700.00	864.00				

Form **W-2** Wage and Tax Statement **2011** 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, 036-XXXXXXXXXF-01, in the box for the "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.

online business tax system, Kansas WebTax. Employers reporting less than 51 records can file on paper but are encouraged to use 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 the W-2c 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 2010 will only be accepted through December 31, 2011.

**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, together with the Kansas Annual Withholding Tax Return, Form KW-3.


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

For the fixed-length format, filers are required to follow the filing specifications listed in the Social Security

Administration booklet, MMREF-1 Magnetic Media Reporting and Electronic Filing, for all records except the Code RS (state) record. These specifications are available at: [ssa.gov/employer/pub.htm](http://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 (MMREF-1 format) document available on our web site: [ksrevenue.org/forms-btwh.htm](http://ksrevenue.org/forms-btwh.htm)

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.htm](http://ksrevenue.org/forms-btwh.htm)

 **Important:** Electronic W-2 files that do not conform to either the MMREF-1 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.htm](http://ksrevenue.org/forms-btwh.htm)

**Note:** Your Kansas Annual Withholding Tax Return (KW-3) must be filed electronically along with the 1099s. KW-3 information is entered during the 1099 upload process.

**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 Combined Federal/State Filing 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's Martinsburg Computing Center at 304-263-8700 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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## NONRESIDENT OWNER WITHHOLDING (KW-7S, KW-7 AND K-19)

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Partnerships, S corporations, LLCs and LLPs reporting Kansas taxable income to nonresident owners must complete a KW-7S, Report of Nonresident Owner Tax Withheld, for the tax year. Forms KW-7S, listing all nonresident owners and the withholding tax due (or withholding election made – see page 10) and 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 a 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 and instructions are available on our web site.



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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 2009 the rate is 6% per year or .5% per month. For 2010 and 2011 the rate is 5% per year or .417 per month. A chart of all interest rates is on our web site.

**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 postage 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

and Signature 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) a sole proprietorship to a partnership, 2) a 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*.

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## CHANGING YOUR FILING FREQUENCY

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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 13, contact KDOR.

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## CLOSING YOUR WITHHOLDING ACCOUNT

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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 methods to notify KDOR.

- Complete a Notice of Discontinuation of Business (CR-108). A copy is on page 23.
- Complete the *Discontinuation of Business* portion of your Withholding Tax Registration Certificate.
- As an owner or officer, report the sale or ownership change by calling 785-368-8222.

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.

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## WHEN IN DOUBT ...

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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. See *Federal Tax Assistance* on page 20.

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.** A library of policy information for all taxes administered by KDOR is a part of our web site at [ksrevenue.org/pilrd.htm](http://ksrevenue.org/pilrd.htm). 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 and Regulations.** Only the law (Kansas Statutes Annotated - K.S.A.) and regulations (Kansas Administrative Regulations – K.A.R.) should be used to support a technical legal position. The statutes that were used as the basis for this guide are K.S.A. 79-3228, K.S.A. 79-3294 *et seq.*, and K.S.A. 79-32,107. The regulations governing withholding tax are found at K.A.R. 92-11-1 *et seq.*

## 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. This form is available from any Social Security Administration or IRS office, or from any of the IRS resources in *Assistance for Federal Taxes* on this page. The SS-4 may be completed online, by phone, fax or mail.

WEB SITE: [www.irs.gov/businesses/small/](http://www.irs.gov/businesses/small/)

PHONE: 1-800-329-4933

FAX: 1-215-516-3990

MAIL: EIN Operation, Philadelphia, PA 19255

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

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

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

**Federal Tax Assistance.** For information about federal income tax withholding, Social Security, Medicare or federal unemployment tax, contact the IRS. The Employer's Tax Guide, Publication 15 (Circular E), and Publications 15-A and 15-B, are invaluable resources. Federal tax forms are available from the IRS.

WEB SITE: [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/)

PHONE: 1-800-829-3676

FAX: 1-703-368-9694

**Immigration and Naturalization Service (INS).** The Federal Immigration Reform and Control Act of 1986 requires all employers to verify the employment eligibility of new employees. The law obligates an employer to process Employment Eligibility Verification Form I-9. For assistance with this process, contact the INS Employer Hotline at 1-800-357-2099. Forms are available online from [immigrationdirect.com](http://immigrationdirect.com), or your local INS office.

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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. Although all employers doing business in Kansas are subject to the provisions of the Employment Security Law, not all are subject to the *taxing* provisions of the law.

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

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

For more information on Kansas Unemployment Tax or Kansas Workers Compensation contact:



Kansas Department of Labor  
401 SW Topeka Blvd.  
Topeka, KS 66603-3182  
PHONE: 785-296-5000  
WEB SITE: www.dol.ks.gov

and telecommunications. Reasonable accommodations must be provided for known disabilities of applicants for employment and employees. For information about your responsibilities under this act, contact the State's ADA coordinator at 785-296-1389.

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## SPECIAL EMPLOYER ISSUES

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

The Industrial Safety and Health Section of the Kansas Department of Labor (KDOL) offers the On-Site Safety and Health Consultation Services program. This program is designed to help employers meet safety obligations voluntarily by the recognition, evaluation and control of work place hazards, without citations or penalties. Technical assistance and training may also be provided in addition to overall evaluation of safety and health issues. For additional information, contact KDOL at the address, phone, or web site shown above.

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

Kansas Department of Health & Environment  
1000 SW Jackson, Suite 430  
Topeka, KS 66612  
PHONE: 1-785-296-1535  
WEB SITE: kdheks.gov/

**U. S. Department of Labor.** The Fair Labor Standards Act (FLSA) is the federal law that sets minimum wage, overtime, record keeping and child labor standards. The FLSA is enforced by the Wage and Hour Division of the U.S. Department of Labor. Employers must display an official poster outlining the provisions of the Act. The Department of Labor also administers the Family and Medical Leave Act (FMLA), which provides certain employees with up to 12 workweeks of unpaid, job-protected leave each year in certain situations. Information or posters are available from the web site below, your local Wage & Hour office or by contacting:

U. S. Department of Labor  
Wage & Hour Division  
111 S. 18<sup>th</sup> Plaza, Suite 2238  
Omaha, NE 68102-1321  
PHONE: 316-269-7166  
WEB SITE: www.dol.gov/

**Americans with Disabilities Act (ADA).** The Americans with Disabilities Act prohibits discrimination on the basis of disability, providing coverage for employment, public services, government, transportation

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## BUSINESS RESOURCE DIRECTORY

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Consult these agencies for assistance with your business needs.

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

Kansas Department of Commerce  
1000 SW Jackson, Suite 100  
Topeka, KS 66612-1354  
FIRST STOP CLEARINGHOUSE: 785-296-3803  
MINORITY BUSINESS: 785-296-3425  
BUSINESS DEVELOPMENT: 785-296-5298  
WEB SITE: kansascommerce.com

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

Secretary of State  
Memorial Hall, 1<sup>st</sup> Floor, 120 SW 10<sup>th</sup>  
Topeka, KS 66612-1594  
PHONE: 785-296-4564  
WEB SITE: kssos.org

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

Kansas City District Office  
1000 Walnut, Suite 500  
Kansas City, MO 64106  
PHONE: 816-426-4900

Wichita District Office  
271 W. 3<sup>rd</sup>, Suite 2500  
Wichita, KS 67202-1212  
PHONE: 316-269-6566

WEB SITE: sba.gov

**Small Business Development Centers (SBDCs).** SBDCs are based on college and university campuses throughout Kansas and specialize in providing direct one-on-one counseling on small business issues.

KSBDC State Office  
214 SW 6<sup>th</sup> St., Suite 301  
Topeka, KS 66603-3719

PHONE: 785-296-6514  
TOLL-FREE: 1-877-62K-SBDC (1-877-625-7232)  
WEB SITE: ksbdc.kansas.gov

# K-4

(9/07)

# KANSAS

## EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

The following instructions will assist you in completing the worksheet and K-4 form below. After you have completed the K-4 form, detach it and give it to your employer. For assistance with this form, 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 withholding:** To qualify for exempt status you must, 1) Verify with KDOR that last year you had the right to a refund of all STATE income tax withheld because you

had no tax liability; 2) Verify with KDOR that this year you will receive a full refund of all STATE income tax withheld because you will have no tax liability.

**Notes:** Your status of "Single" or "Joint" may differ from your status claimed on your Federal Form W-4. Claiming more than the proper amount may result in taxes owed when filing your state income tax.

**Basic Instructions:** If you are not exempt, complete the **Personal Allowances Worksheet** below. The allowances claimed on this form should not exceed that claimed under "Exemptions" on your Kansas income tax return. To avoid owing taxes when you file, follow the suggested allowance rate selection on line A below. This form must be

filed with your employer; otherwise, your employer 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 payment using form K-40ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax when filing your state income tax return.

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

**A Allowance Rate:**

If you are a single filer mark "Single"

If you are married and your spouse has income mark "Single"

If you are married and your spouse does not work mark "Joint"



Single

Joint

**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 "1" 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** Enter "1" if you have at least \$1,500 of child or dependant care expenses for which you plan to claim a credit and your household income is below \$50,000 ..... **F** \_\_\_\_\_

**G** Add lines **B** through **F** and enter the total here ..... **G** \_\_\_\_\_

▼ Cut here and give this K-4 form to your employer. (Keep the top portion for your records.)

# K-4

(9/07)

## 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.

1 Print your first name and middle initial		Last Name		2 Social Security Number	
Mailing Address			3 Allowance Rate		
City or Town, State, and ZIP Code			Mark the allowance rate selected in line A above.		
			<input type="checkbox"/> Single		<input type="checkbox"/> Joint
4 Total number of allowances you are claiming (from line G above).....				4	
5 Enter any additional amount you want withheld from each paycheck (this is optional) .....				5 \$	
6 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. .... Note: KDOR will receive your federal W-2 forms for all years claimed <i>Exempt</i> .				6	
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> ►					
7 Employer's name and address				DATE	
				8 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 DISCONTINUATION OF BUSINESS

1. Kansas Taxpayer Consolidated ID 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 discontinued and I wish to cancel my registration for the following tax(es). Check each box that applies and enter the specific account number for that tax.

- Checkboxes for 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 on or after January 1, 1999)

*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 .....	3.50% of excess over \$58	\$115	\$692 .....	3.50% of excess over \$115
\$346	\$635 .....	\$10.10 plus 6.25% of excess over \$346	\$692	\$1,269 .....	\$20.19 plus 6.25% of excess over \$692
\$635	.....	\$28.13 plus 6.45% of excess over \$635	\$1,269	.....	\$56.25 plus 6.45% of excess over \$1,269

### 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 .....	3.50% of excess over \$115	\$231	\$1,385 .....	3.50% of excess over \$231
\$692	\$1,269 .....	\$20.19 plus 6.25% of excess over \$692	\$1,385	\$2,538 .....	\$40.38 plus 6.25% of excess over \$1,385
\$1,269	.....	\$56.25 plus 6.45% of excess over \$1,269	\$2,538	.....	\$112.50 plus 6.45% of excess over \$2,538

### 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 .....	3.50% of excess over \$125	\$250	\$1,500 .....	3.50% of excess over \$250
\$750	\$1,375 .....	\$21.88 plus 6.25% of excess over \$750	\$1,500	\$2,750 .....	\$43.75 plus 6.25% of excess over \$1,500
\$1,375	.....	\$60.94 plus 6.45% of excess over \$1,375	\$2,750	.....	\$121.88 plus 6.45% of excess over \$2,750

### 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 .....	3.50% of excess over \$250	\$500	\$3,000 .....	3.50% of excess over \$500
\$1,500	\$2,750 .....	\$43.75 plus 6.25% of excess over \$1,500	\$3,000	\$5,500 .....	\$87.50 plus 6.25% of excess over \$3,000
\$2,750	.....	\$121.88 plus 6.45% of excess over \$2,750	\$5,500	.....	\$243.75 plus 6.45% of excess over \$5,500

# TABLES FOR PERCENTAGE METHOD OF KANSAS WITHHOLDING

## (For Wages Paid on or after January 1, 1999)

*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>	<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	3.50% of excess over \$750	\$1,500	\$9,000	3.50% of excess over \$1,500
\$4,500	\$8,250	\$131.25 plus 6.25% of excess over \$4,500	\$9,000	\$16,500	\$262.50 plus 6.25% of excess over \$9,000
\$8,250		\$365.63 plus 6.45% of excess over \$8,250	\$16,500		\$731.25 plus 6.45% of excess over \$16,500

### 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>	<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	3.50% of excess over \$1,500	\$3,000	\$18,000	3.50% of excess over \$3,000
\$9,000	\$16,500	\$262.50 plus 6.25% of excess over \$9,000	\$18,000	\$33,000	\$525.00 plus 6.25% of excess over \$18,000
\$16,500		\$731.25 plus 6.45% of excess over \$16,500	\$33,000		\$1,462.50 plus 6.45% of excess over \$33,000

### 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>	<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	3.50% of excess over \$3,000	\$6,000	\$36,000	3.50% of excess over \$6,000
\$18,000	\$33,000	\$525.00 plus 6.25% of excess over \$18,000	\$36,000	\$66,000	\$1,050.00 plus 6.25% of excess over \$36,000
\$33,000		\$1462.50 plus 6.45% of excess over \$33,000	\$66,000		\$2,925.00 plus 6.45% of excess over \$66,000

### 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>	<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	3.50% of excess over \$12	\$23	\$138	3.50% of excess over \$23
\$69	\$127	\$2.02 plus 6.25% of excess over \$69	\$138	\$254	\$4.04 plus 6.25% of excess over \$138
\$127		\$5.63 plus 6.45% of excess over \$127	\$254		\$11.25 plus 6.45% of excess over \$254

# SINGLE Persons - DAILY or MISCELLANEOUS Payroll Period

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

Continued on next page



## SINGLE Persons - DAILY or MISCELLANEOUS Payroll Period

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

# MARRIED Persons - DAILY or MISCELLANEOUS Payroll Period

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

Continued on next page

## MARRIED Persons - DAILY or MISCELLANEOUS Payroll Period

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

# SINGLE Persons - WEEKLY Payroll Period

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

Continued on next page

## SINGLE Persons - WEEKLY Payroll Period

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

## Married Persons - Weekly Payroll Period

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

Continued on next page



## Married Persons - Weekly Payroll Period

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

# Single Persons - Bi-Weekly Payroll Period

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

Continued on next page

## Single Persons - Bi-Weekly Payroll Period

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

## MARRIED Persons - BI-WEEKLY Payroll Period

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

Continued on next page

## MARRIED Persons - BI-WEEKLY Payroll Period

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

# Single Persons - Semi-Monthly Payroll Period

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

Continued on next page



## Single Persons - Semi-Monthly Payroll Period

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

# MARRIED Persons - SEMI-MONTHLY Payroll Period

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

Continued on next page

## MARRIED Persons - SEMI-MONTHLY Payroll Period

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

# Single Persons - Monthly Payroll Period

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

Continued on next page

## Single Persons - Monthly Payroll Period

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

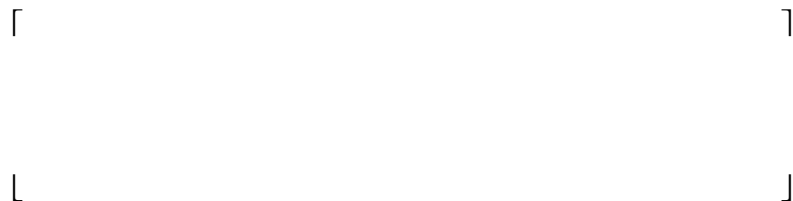
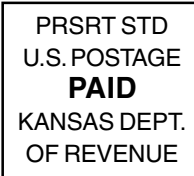
# MARRIED Persons - MONTHLY Payroll Period

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

Continued on next page

## MARRIED Persons - MONTHLY Payroll Period

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



## **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 66625-2007

**Phone:** (785) 368-8222  
**Fax:** (785) 291-3614  
**Web site:** 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 66625-1588 or call (785) 296-1048.*