



Withholding Tax Guide

NEW WITHHOLDING TAX RATES
for wages paid on or after January 1, 2021

ksrevenue.org

TABLE OF CONTENTS

INTRODUCTION TO KANSAS WITHHOLDING TAX....	3	KANSAS CUSTOMER SERVICE CENTER	8
Who Must Withhold Kansas Income Tax?		File, Pay and Make Updates Electronically	
Who are Employees/Payees?		What Can I Do Electronically	
Sole Proprietors and Partners		Requirements to File and Pay	
PAYMENTS SUBJECT TO KANSAS WITHHOLDING..	3	Pay by Credit Card	
Wages		Wire Transfers	
Supplemental Wages		Record Keeping	
Fringe Benefits		Filing Frequencies and Due Dates	
Cafeteria, 401K, and Profit-Sharing Plans		Completing a KW-5 Deposit Report	
Payments Other Than Wages		Correcting a KW-5 Deposit Report	
Pensions, Annuities & Deferred Income		ANNUAL RETURNS AND FORMS	12
Interest and Dividends		Completing a Withholding Tax Return (KW-3)	
Lottery and Gambling Winnings		Wage and Tax Statements (W-2)	
WITHHOLDING REGISTRATION.....	4	Annual Information Returns (1099 and 1096)	
Who Must Register		ADDITIONAL INFORMATION	13
How and When to Register		When Returns are Late	
Your Kansas Tax Account Number		Employer/Payer and Officer Liability	
Your Registration Certificate		About Our Billing Process	
HOW TO WITHHOLD KANSAS TAX	5	Reporting Business Changes	
Kansas Withholding Allowance Certificate		Changing Your Filing Frequency	
Additional Kansas Withholding		Closing Your Withholding Account	
Exclusion from Kansas Withholding		When in Doubt...	
How to Compute Kansas Withholding		OTHER REQUIREMENTS AND RESOURCES	15
Sample Withholding Computations		Federal Requirements	
SPECIFIC WITHHOLDING SITUATIONS	7	Kansas Requirements	
Kansas Residents		Business Resource Directory	
Nonresidents of Kansas		FORM K-4.....	17
Employees of Interstate Carriers		FORM CR-108.....	18
Entertainers and Athletes		TABLES FOR PERCENTAGE METHOD.....	19
Gambling Winnings		WAGE BRACKET TABLES	21
Management and Consulting Fees		TAXPAYER ASSISTANCE.....	BACK COVER
Nonresident Aliens			
Other Miscellaneous Payments			
Supplemental Wages			

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 the Kansas Department of Revenue's website at: ksrevenue.org

INTRODUCTION TO KANSAS WITHHOLDING TAX

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

An employer or payer pays no part of this tax, but is responsible for deducting it from 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 the Kansas Department of Revenue on a regular basis.

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

WHO MUST WITHHOLD KANSAS INCOME TAX

As a 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 services of any 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.

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.

WHO ARE EMPLOYEES/PAYEES

EMPLOYEES

For Kansas withholding tax purposes an employee is either:
1) a *resident* of Kansas performing services either inside or

outside of Kansas; or, 2) a *nonresident* of Kansas performing services within the state of Kansas.

Employers in other states are required to withhold Kansas income tax when the employee is a Kansas resident or when wages paid are for services performed in Kansas. Although an individual may be allowed considerable discretion and freedom of action, that person is considered an employee as long as the employer has the legal right to control what will be done, how it will be done, and the result of the services performed. If you have questions about whether an individual performing services for you is your employee (you are responsible for the payroll taxes on the wages paid) or is an independent contractor (the individual is responsible for taxes on the income), contact the Internal Revenue Service (IRS) or the Kansas Department of Labor in determining how to classify a worker.

IMPORTANT: Penalties may be imposed on persons who knowingly and intentionally mis-classify 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.

See the *Payments Subject to Kansas Withholding* section that follows for the types of payments subject to withholding tax. For examples of how to calculate Kansas withholding on taxable payments, see pages 5 through 8.

SOLE PROPRIETORS and PARTNERS

If you are a **sole proprietor** or a **partner** in a partnership, you are not considered to be an employee of your business, and therefore will not withhold income tax on your compensation. Instead you will make quarterly **estimated income tax payments** to prepay your state income tax liability on taxable income. Visit our website (ksrevenue.org) for more information about these payments.

PAYMENTS SUBJECT TO KANSAS WITHHOLDING TAX

As a 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 generally voluntary as well.

WAGES

Wages are all payments, whether in cash or other form, paid by an employer to an employee for services performed. If the payment is a wage as defined by section 3401(a) of the federal internal revenue code, it is subject to Kansas income tax withholding when 1) the recipient is a resident of Kansas OR the services were performed in Kansas; and, 2) the payment is subject to federal income tax withholding. **Exception:** *Wages paid to an individual who performs services as an “extra” in connection with any phase of a motion picture or television*

production or commercial for less than 14 days during any calendar year are not subject to Kansas withholding tax. An "extra" is an individual who pantomimes in the background, adds atmosphere and performs such actions without speaking.

SUPPLEMENTAL WAGES

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

Kansas withholding is required on all supplemental wage payments. How you calculate the Kansas withholding depends on how the payment is made; see page 8, *Supplemental Wages*.

FRINGE BENEFITS

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

CAFETERIA, 401K, and PROFIT SHARING PLANS

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

PAYMENTS OTHER THAN WAGES

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 the sample calculation on page 8.

PENSIONS, ANNUITIES and OTHER DEFERRED INCOME

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

or, eligible rollover distributions of pensions, annuities and other deferred income.

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

EXAMPLE: You are a payer of a taxable pension on which federal withholding is not required; however, 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.

INTEREST and DIVIDENDS

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.

LOTTERY and GAMBLING WINNINGS

Kansas income tax must be withheld from prizes paid by a Kansas-based lottery, casino or pari-mutuel wagering establishment when federal withholding is required. How to withhold Kansas tax on gambling winnings is explained on page 8, *Gambling Winnings*.

WITHHOLDING REGISTRATION

WHO MUST REGISTER

If you are an employer or payer as defined on page 3, you must register with the Kansas Department of Revenue 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.

HOW and WHEN TO REGISTER

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 ksrevenue.org and sign in to the KDOR Customer Service Center. After you complete the application you will receive a confirmation number for your registration and account number(s). For complete instructions about the application process, obtain [Pub. KS-1216, Business Tax Application and Instructions](#), from our website.

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

YOUR KANSAS TAX ACCOUNT NUMBER

Your Kansas account number for withholding tax is a 15-character number based on your federal Employer Identification Number (EIN) as illustrated here.

036 **481234578** **F01**
(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 the Department of Revenue for sales or use tax, the prefix will change to denote those tax types. Include your tax account number on any correspondence mailed to the department.

If there is a change in the ownership of the business, a new Kansas Tax Account Number may be required. See *Reporting Business Changes* on page 14.

YOUR REGISTRATION CERTIFICATE

After your account number is assigned, a withholding tax registration certificate is issued to you (see following sample). Be sure to review it for accuracy and report any corrections to the Department of Revenue immediately (see page 14).

KANSAS DEPARTMENT OF REVENUE
Division of Taxation

WITHHOLDING TAX REGISTRATION CERTIFICATE

1 DAVID A. SAMPLEPERSON
DBA NAME
2128 ANYSTREET
WICHITA KS 67218-0100

2 Tax Account Number: 0361234578F01

3 Inception Date: 01/01/2012

4 Filing Frequency: MONTHLY

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

ITEM 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.”

ITEM 2: Tax Account Number: A number assigned by the Department of Revenue to record your withholding account information.

ITEM 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.

ITEM 4: Filing Frequency: How often you will report and pay Kansas withholding tax: quad-monthly; semi-monthly, monthly, quarterly, or annually. Your filing frequency is assigned based on the size of your payroll. See *Filing Frequencies and Due Dates* and the chart on page 10.

HOW TO WITHHOLD KANSAS TAX

KANSAS WITHHOLDING ALLOWANCE CERTIFICATE

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

The K-4 form (page 17) should be completed as soon as an employee is hired or taxable payments begin. The amount of tax withheld should be reviewed each year and new forms should be filed whenever there is a change in either the marital status or number of exemptions of the individual. If an employee does not complete a form K-4, the employer must withhold wages at the single rate with no allowances.

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

ADDITIONAL KANSAS WITHHOLDING

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

EXCLUSION FROM KANSAS WITHHOLDING

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

IMPORTANT: An exemption or exclusion from Kansas withholding does not mean an individual does not have to file a Kansas individual income tax return and pay the Kansas income tax due.

HOW TO COMPUTE KANSAS WITHHOLDING

There are two methods you may use to determine the amount of Kansas income tax to be withheld from a wage or other payment subject to Kansas income tax withholding — the **percentage formula** and the **wage bracket tables**. Both methods use a series of tables for single and married taxpayers for each type of payroll period frequency (weekly, monthly, etc.). Be sure to use the correct table for your payroll frequency and the marital status of the payee so that you arrive at an accurate withholding amount.

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

identical results. Choose the method that best suits your payroll situation.

PERCENTAGE FORMULA

The percentage formula is a mathematical formula based on the Kansas personal income tax rates. This method uses the tables that are on pages 19 and 20. 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 this table:

WITHHOLDING ALLOWANCE AMOUNTS		
Payroll Frequency	Number of pay periods per year	Amount of each withholding allowance
Daily or Miscellaneous (Each day of payroll period)	260	\$8.65
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

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 and \$2.50 becomes \$3.

WAGE BRACKET TABLES

This method uses the series of tables that begin on page 21. The wage bracket tables are calculated using the percentage formula, with the results rounded and placed in convenient brackets for you. Withholding is computed by plotting the **gross wage** and the **number of withholding allowances** on the table that corresponds with your payroll frequency and the individual's marital status.

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

SAMPLE WITHHOLDING COMPUTATIONS

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

EXAMPLE: Sal Salansky is paid \$625 semi-monthly, is married, and has filed with his employer the Federal W-4 form and the Kansas K-4 form, claiming two withholding allowances.

PERCENTAGE FORMULA

STEP 1: Multiply the withholding allowance amount for Sal's payroll frequency of semi-monthly (see table to the left) by the total number of withholding allowances that he claimed on his Kansas 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:

$$\$625 - \$187.50 = \$437.50$$

Use the appropriate rate table (Table 3 for Semi-Monthly payroll below) to figure the amount to be withheld for Sal. Since he is married, use Table 3(b). The withholding rate is 3.1% of the net amount of the wage or payment that is over \$333.00.

$$\$437.50 - \$333.00 = \$104.50$$

$$\$104.50 \times 3.1\% = \$3.24$$

STEP 3: The Kansas withholding on Sal's payment is \$3.24, which may be rounded to \$3.00.

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:		If amount of wages (after withholding allowance) is:		The amount of KANSAS income tax to be withheld is:	
Over	But not over			Over	But not over		
\$0	\$146	.....	\$0	\$0	\$333	.....	\$0
\$146	\$771	.....	3.1% of excess over \$146	\$333	\$1,583	.....	3.1% of excess over \$333
\$771	\$1,396	.....	\$19.38 plus 5.25% of excess over \$771	\$1,583	\$2,833	.....	\$38.75 plus 5.25% of excess over \$1,583
\$1,396		.....	\$52.19 plus 5.7% of excess over \$1,396	\$2,833		.....	\$104.38 plus 5.7% of excess over \$2,833

WAGE BRACKET TABLE

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

STEP 2: Locate the wage bracket on the left side of the table that encompasses the gross amount of Sal's semi-monthly payment of \$625. 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 610 - 650 and the column for 2 withholding allowances intersect at \$3 – this is the amount of Kansas tax to withhold on Sal's payment.

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	130	0	0	0	0	0	0	0	0	0	0	0
130	170	0	0	0	0	0	0	0	0	0	0	0
170	210	0	0	0	0	0	0	0	0	0	0	0
210	250	0	0	0	0	0	0	0	0	0	0	0
250	290	0	0	0	0	0	0	0	0	0	0	0
290	330	0	0	0	0	0	0	0	0	0	0	0
330	370	0	0	0	0	0	0	0	0	0	0	0
370	410	2	0	0	0	0	0	0	0	0	0	0
410	450	3	0	0	0	0	0	0	0	0	0	0
450	490	4	1	0	0	0	0	0	0	0	0	0
490	530	5	3	0	0	0	0	0	0	0	0	0
530	570	7	4	1	0	0	0	0	0	0	0	0
570	610	8	5	2	0	0	0	0	0	0	0	0
610	650	9	6	3	0	0	0	0	0	0	0	0
650	690	10	8	5	2	0	0	0	0	0	0	0
690	730	12	9	6	3	0	0	0	0	0	0	0

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

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

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

EXAMPLE: Jane lives in Kansas but she works in Missouri. The amount of Kansas withholding tax due on Jane's total wage is \$250 and the Missouri withholding is \$130. The difference, \$120, will be withheld from Jane's paycheck and sent to Kansas.

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

Resident Working Inside and Outside of Kansas. In a situation where an employee has performed services in Kansas and one or more other states and is a resident of Kansas, the employer computes the Kansas withholding tax amount on the total wages paid during the period. The resulting amount of Kansas withholding is then multiplied by a withholding percentage. The withholding percentage is obtained by dividing the employee's services performed in Kansas by the total services performed. The numerator (Kansas services) and denominator (total services) of the withholding percentage are usually determined by how the employee is paid: hourly, salary, commission, etc.

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.

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

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

Form K-4C, Kansas Employee Certificate for Allocation of Withholding Tax may be used by resident and nonresident recipients of taxable Kansas income to report the approximate percentage of income earned in Kansas and subject to Kansas withholding. The form is completed by the recipient and kept on file by the employer or payer.

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

Hourly Employee

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

EXAMPLE: Rick lives in Missouri but works in Missouri and Kansas for the same employer. He is paid by the hour. He worked 33 of 80 hours in Kansas and the Kansas withholding on his total wage is \$34. Determine his nonresident percentage

by dividing the number of hours worked in Kansas (33) by the total hours worked in the pay period (80). $33 \div 80 = 41\%$

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

Salaried Employee

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

EXAMPLE: Susan lives in Nebraska and paid a salary for her work in Nebraska and Kansas. During a two-week pay period, she worked 7 of 10 days in Kansas. The Kansas withholding on her total salary for the period is \$50. To determine her nonresident percentage, divide the number of days she worked in Kansas (7) by the total number of days worked in the pay period (10). $7 \div 10 = 70\%$

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

$\frac{\text{Commission earned in KS}}{\text{Total commission earned}} = \% \text{ of income applicable to KS}$

EXAMPLE: Jonathan lives in 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. Kansas withholding on his total commissions is \$116. His nonresident percentage is determined by dividing his Kansas commissions by his total commission:

$$\$523 \div \$2,612 = 20\%$$

Jonathan's Kansas commissions are 20% of his total commissions, so his nonresident Kansas withholding is:

$$.20 \times \$116 = \$23.20, \text{ which is rounded to } \$23.$$

EMPLOYEES OF INTERSTATE CARRIERS

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

ENTERTAINERS and ATHLETES

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

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

EXAMPLE: 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 .

EXAMPLE: Jane is a Texas resident and an actor who is paid a weekly salary. Her touring company spent 36 days in Kansas. For pay periods when all performances were in Kansas, Kansas withholding is due on the total weekly wage. For pay periods when only part of the performances were in Kansas, her employer would apply a nonresident percentage (the ratio of Kansas performances to the total) to the Kansas withholding on her total earnings for the week.

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

GAMBLING WINNINGS

Kansas withholding on gambling proceeds is not computed using the wage bracket or percentage formula tables, but is instead 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**.

MANAGEMENT and CONSULTING FEES

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.

EXAMPLE: 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.

NONRESIDENTS ALIENS

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

OTHER MISCELLANEOUS PAYMENTS

You will use the percentage formula or wage bracket tables to figure Kansas withholding on most payments. However, when you are making a payment subject to Kansas withholding not discussed here, and the federal withholding is a percentage (20%, 25%, etc.), the Kansas withholding rate is 5% of the payment.

SUPPLEMENTAL WAGES

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

EXAMPLE: You pay Joan 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 25%), then compute Kansas withholding at 5% of the gross payment. For example, Kansas withholding on a \$1,000 bonus paid would be \$50 ($\$1,000 \times 5\%$).

KANSAS CUSTOMER SERVICE CENTER

FILE, PAY and MAKE UPDATES ELECTRONICALLY

Most businesses have chosen the **KDOR Customer Service Center (KCSC)** for their online filing and payment solution. To use this solution, you simply create a user login ID and select a password, then you can 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 filed returns and/or payments made is retained in the KCSC.

WHAT CAN I DO ELECTRONICALLY?

- Register to collect, file and pay taxes and fees
- Add new locations
- Complete and submit a Power of Attorney form
- Update contact information
- Update mailing address
- Upload W-2's and 1099's
- Upload and retain Sales and Compensating Use Tax jurisdictions
- File the following tax returns:
 - Retailers' Sales Tax
 - Retailers' Compensating Use Tax
 - Consumers' Compensating Use Tax
 - Liquor Drink and Liquor Enforcement Tax
- Make payments for the following taxes:
 - Individual Income
 - Individual Estimated Income
 - Homestead
 - Fiduciary
 - Withholding
 - Corporate Income
 - Corporate Estimated Income
 - Privilege
 - Privilege Estimated Income
 - Sales and Use
 - Liquor Drink and Liquor Enforcement
 - ABC Taxes and Fees
 - Petition for Abatement Service Fee
 - Motor Fuel
 - Environmental and Solvent Fee
 - Dry Cleaning Payment Plan Fee
 - Tire Excise
 - Charitable Gaming
 - Vehicle Rental
 - IFTA
 - Cigarette Tax, Fees, Fines and Bonds
 - Tobacco Tax, Fees, Fines and Bonds
 - Transient Guest
 - Mineral

REQUIREMENTS TO FILE and PAY

You must have the following in order to file and pay your taxes online:

- Internet Access
- Access Code(s) by calling 785-368-8222 or send an email to kdor_businessstaxeservice@ks.gov
- EIN

- ACH Debit: Kansas Department of Revenue debits the tax payment from your bank account
- ACH Credit: Complete an EF-101 online to initiate a tax payment through your bank

Electronic tax payments must settle on or before the due date. Using the KCSC, you may have your tax payment electronically debited from your bank account (ACH Debit) or you may initiate your tax payment through your bank (ACH Credit). This payment method requires a completed authorization EF-101, available only on our **Customer Service Center**.

Our FREE electronic systems are simple, safe, and conveniently **available 24 hours a day, 7 days a week**. You will receive immediate confirmation that your return is filed and/or payment is received. If you need assistance with your access code, you may call 785-368-8222 or email kdor_businessstaxeservice@ks.gov.

PAY BY CREDIT CARD

Taxpayers can make their Individual Income tax and Business tax payments by credit card. This service is available on the Internet through third-party vendors: **ACI, Inc (ACI)** or **Value Payment Systems (VPS)**. These vendors charge a convenience fee based on the amount of tax being paid. This fee may vary by vendor. Credit card transactions are strictly between the vendor and the taxpayer. Likewise, any disputes specific to the card payment will be between those two parties. Rules regarding the credit card transactions are available at each vendor's website.

Credit cards that are available for each vendor are as follows:

ACI, Inc. (ACI)

- American Express
- Discover
- MasterCard
- Visa

Payments can be made by accessing their website at www.acipayonline.com or by calling 1-800-2PAYTAX (1-800-272-9829). The Kansas jurisdiction code is 2600. For payment verification inquiries, call 1-866-621-4109. Allow 48 hours for processing.

Tax types that can be paid through ACI, Inc. are as follows:

- Individual Income Tax Return
- Individual Estimated Income Tax
- Corporate Income
- Privilege Tax
- Liquor Tax
- Mineral Tax
- Motor Carrier Property Tax
- Motor Fuels Tax
- Sales and Use Tax
- Withholding Tax

Value Payment Systems (VPS)

- Bill Me Later ®
- Discover
- MasterCard
- Visa
- Debit Card

VPS processes payments for Kansas Individual Income Tax only. For payment verification inquiries, call 1-888-877-0450. Allow 48 hours for processing.

Tax types that can be paid through Value Payment Systems are as follows:

- Individual Income Tax
- Individual Estimated Income Tax

WIRE TRANSFERS

Wire Transfers are accepted from both domestic and foreign banking institutions as long as it is received as American currency. For more information call 785-368-8222.

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 the Department of Revenue (KW-5, KW-3, W-2, 1096 and 1099)
- Federal form W-4 (W-4P, W-4S, W-4V, etc.) and Kansas form K-4 for each employee/payee

FILING FREQUENCIES and DUE DATES

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

Each filing frequency has a different set of due dates (see chart below). Do not file your Kansas withholding tax either more or less frequently than your established filing frequency. If a change in filing frequency is needed (monthly to quarterly, etc.), follow the instructions on page 15. If the due date falls on a Saturday, Sunday or legal holiday, use the next regular business day.

CAUTION: 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 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/payments more frequent than prescribed in the following chart. [K.S.A. 79-3298(f)]

DUE DATES FOR WITHHOLDING TAX DEPOSIT REPORTS									
<i>If a due date falls on a Saturday, Sunday or legal holiday, use the next regular workday.</i>									
QUAD-MONTHLY		SEMI-MONTHLY		MONTHLY		QUARTERLY		ANNUALLY	
ANNUAL WITHHOLDING \$100,000.01 and ABOVE		ANNUAL WITHHOLDING \$8,000.01 to \$100,000.00		ANNUAL WITHHOLDING \$1,200.01 to \$8,000.00		ANNUAL WITHHOLDING \$200.01 to \$1,200.00		ANNUAL WITHHOLDING \$.00 to \$200.00	
REPORTING PERIOD	DUE DATE	REPORTING PERIOD	DUE DATE	REPORTING PERIOD	DUE DATE	REPORTING PERIOD	DUE DATE	REPORTING PERIOD	DUE DATE
Reports are due within three banking days of the 7th, 15th, 21st and the last day of the month.	Jan 1-15	Jan 25	Jan	Feb 15	Jan, Feb, Mar	Apr 25	Jan - Dec	Jan 25	
	Jan 16-31	Feb 10	Feb	Mar 15	Apr, May, Jun	Jul 25			
	Feb 1-15	Feb 25	Mar	Apr 15	Jul, Aug, Sep	Oct 25			
	Feb 16-28	Mar 10	Apr	May 15	Oct, Nov, Dec	Jan 25			
	Mar 1-15	Mar 25	May	Jun 15					
	Mar 16-31	Apr 10	Jun	Jul 15					
	Apr 1-15	Apr 25	Jul	Aug 15					
	Apr 16-30	May 10	Aug	Sep 15					
	May 1-15	May 25	Sep	Oct 15					
	May 16-31	Jun 10	Oct	Nov 15					
	Jun 1-15	Jun 25	Nov	Dec 15					
	Jun 16-30	Jul 10	Dec	Jan 15					

COMPLETING A KW-5 DEPOSIT REPORT

You must file a KW-5 Withholding Tax Deposit Report 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

EXAMPLE: David, president of ABC Lumber Company, pays his employees on a weekly basis. His filing frequency for Kansas withholding tax is monthly and he uses a spreadsheet to maintain his payroll records—a portion of which is shown here. Using his spreadsheet he follows the five steps shown here to report and pay Kansas withholding tax for his July, 2021 tax period.

PAY PERIOD ENDING	NAME	TOTAL REGULAR HOURS	EARNINGS		DEDUCTIONS				NET PAY	PMT CONF NO
			REG RATE	TOTAL	SS	MEDICARE	FED WH	STATE WH		
07-07	Chloe Michele	20	8.75	175.00	10.85	2.96	13.00	4.00	144.19	1402
	Conner Fryes	20	8.75	175.00	10.85	2.96	13.00	4.00	144.19	1403
	Susan Wyls	15	8.75	131.25	8.13	2.47	8.00	2.00	110.65	1404
	Gene Baldwin	20	8.75	175.00	10.85	3.34	10.00	3.00	147.81	1405
07-14	Chloe Michele	20	8.75	175.00	10.85	2.96	13.00	4.00	144.19	1435
	Conner Fryes	20	8.75	175.00	10.85	2.96	13.00	4.00	144.19	1436
	Susan Wyls	15	8.75	131.25	8.13	2.47	8.00	2.00	110.65	1437
	Gene Baldwin	20	8.75	175.00	10.85	3.34	10.00	3.00	147.81	1438
07-21	Susan Wyls	15	8.75	131.25	8.13	2.47	8.00	2.00	110.65	1523
	Gene Baldwin	20	8.75	175.00	10.85	3.34	10.00	3.00	147.81	1524
MONTHLY TOTALS				4,295.00	288.29	43.32	152.00	52.00	3,781.39	

of tax made electronically. Although there are several methods available to file and pay electronically, the following example illustrates how to use our simple and FREE online application, available through the Kansas Customer Service Center (KCSC) on our website (ksrevenue.org).

For more information about filing and paying your Kansas business taxes, see *File, Pay and Make Updates* herein.

STEP 1: Go to ksrevenue.org to begin the sign-in process for the **KDOR Customer Service Center (KCSC)**. If you are a first time user click **Register** and complete the registration page. If already registered, click **Login** and enter your e-mail address and password to sign-in. If using “ACH Credit” method of payment, follow instructions in step 2; otherwise go to Step 3.

STEP 2: On the **Home** menu, click **EF-101 Electronic Funds Transfer Authorization form** below the blue menu bar on the left. Complete all required fields and click **Submit**. Verify the information for accuracy and click **Continue**. You will be presented links to the appropriate addenda format and filing frequency schedule.

STEP 3: Select **Accounts** on the yellow menu bar at the top of the page, then click **Add an Existing or Register a New account to this login**. Enter your “tax account identification number” and “access code” and click **Continue**, then **Save**. *NOTE: Once you have added your account, it will be retained in the system for future filing periods.*

STEP 4: Select **Manage Account**, scroll to the menu list at the bottom of the page, and click **Payment with KW-5 Coupon**. Review the information and:

- 1) click the **Period** and **Year** (in this example “July” and “2021”) from the dropdown menu for your reporting period;
- 2) from the dropdown menu **Withholding Payment & Return**, click the **Payment Type**;
- 3) in dollars and cents, enter the “total dollar amount of Kansas withholding tax due” (\$52.00 for this example) and, if applicable, enter any “penalty” and “interest” amounts;
- 4) enter your **Settlement Date**;
- 5) complete the **Payment Funding Source** section and click **Continue**.

STEP 5: Verify the information you entered and click **Submit Payment**. A *Payment Detail* page that provides your confirmation number displays to print and keep with your business tax records. It is also retained in the online **Account History** page.

CORRECTING A KW-5 DEPOSIT REPORT

The online application within the KDOR Customer Service Center (KCSC) supports the electronic process of making additional payments. However, if you need to file an amended or corrected KW-5 Deposit Report, you must use a paper form. The following instructions explain how to accurately correct a previously-filed KW-5 deposit report.

UNDERPAYMENTS

If you have paid **less** than the actual taxes withheld in a period, you will need to file an **additional KW-5** for that period. To file your additional KW-5, log into the **KCSC** and access your Withholding tax account. Select the option **Payment with KW-5 coupon** to process another return and payment for the amount of tax that was underpaid for that tax period.

An additional KW-5 deposit filed after the original due date is subject to a penalty (and interest when applicable) on the

additional amount of tax. For more information about late charges, see page 13.

OVERPAYMENTS

Credit to next period(s). If you paid **more** than the actual taxes withheld in a period, the credit may be applied to the tax due for subsequent withholding period(s) within the same calendar year. To use a credit from a prior deposit period in the same calendar year, complete line 2 of a paper KW-5 form.

Amended KW-5s. When an overpayment cannot be recaptured or used in subsequent 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* that follows. 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 an “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 any overpayment during a calendar year cannot be recaptured during that same calendar year, or when an audit of the KW-3 Annual Withholding Tax Return and W-2 and/or W-2c forms results in an overpayment, the Department of Revenue 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* KW-5 Deposit Report that is 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.

ANNUAL RETURNS AND FORMS

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 KW-3 WITHHOLDING TAX RETURN

Form KW-3 is your **annual** Kansas withholding tax return for the calendar year and 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 the Department of Revenue.

The annual return, W-2s and 1099s are due by January 31 of the following year. **Form KW-3 must be filed electronically** (see *File, Pay and Make Updates* herein).

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 that follows.

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 the Department of Revenue, along with notification of business closure or change of ownership. See *Closing Your Withholding Account* herein.

EXAMPLE: John, a monthly filer, began a curbside pick-up restaurant business in Kansas in March, 2020. He filed his monthly KW-5 deposit reports using the Kansas online application. His annual return (KW-3) is now due and he uses the following steps to complete it electronically.

STEP 1: Go to ksrevenue.org to begin the sign-in process for the **KDOR Customer Service Center (KCSC)**. If you are a first time user click **Register** and complete the registration page. If already registered, click **Login** and enter your email address and password to sign-in.

STEP 2: Select **Accounts** on the yellow menu bar at the top of the page, then click **Add an Existing or Register a New**

account to this login. Enter your “tax account identification number” and “access code” and click **Continue**, then **Save**. *NOTE: Once you have added your account, it will be retained in the system for future filing periods.*

STEP 3: Select **Manage Account**, scroll to the list at the bottom of the page and click **File your KW-3 Tax Information to KDOR**. An informational page appears with updates and/or tips for using the system. Please take the time to read the information before clicking **Continue**.

STEP 4: Complete the “Name and Address” section and:

- 1) from the dropdown menu, enter the “Tax Year” for which you are filing (*2020 and Original* for this example);
- 2) enter “Return Type” (for this example, *KW-3*) and click **Continue**;
- 3) enter payments made by “Period End Date” (for this example you begin with *March*) and “Payment Amount” and click **Calculate Totals** and then click **Continue**;
- 4) enter “Total number of Kansas W-2s and/or federal 1099 forms” and click **Calculate Totals**, then click **Continue**.

STEP 5: Verify the information as entered. Read the “Return Verification and Agreement”, select “I Agree”, enter the “Filer’s Name and Filer’s Title” and then click **Submit**.

STEP 6: 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 follows.

COMPLETING A W-2

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

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

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

REISSUING A W-2

If an individual’s W-2 form has been lost, destroyed, or is illegible, you may reissue the W-2. Complete another W-2 for

a Control number		OMB No. 1545-0048				
b Employer identification number 12-3456789		1 Wages, tips other compensation 34,700.00	2 Federal income tax withheld 3,384.00			
c Employer's name, address, and ZIP code David A Sampleperson DBA Name 2128 Crane Rd Wichita, KS 67216		3 Social security wages 34,700.00	4 Social security tax withheld 4,302.80			
		5 Medicare wages and tips 34,700.00	6 Medicare tax withheld 1,006.30			
		7 Social security tips	8 Allocated tips			
d Employee's social security number 997-98-9798		9 Advance EIC payment		10 Dependent care benefits		
		11 Nonqualified plans		12 Benefits included in box 1		
		13		14 Other		
		15 Statutory employee <input type="checkbox"/> Deceased <input type="checkbox"/> Person <input type="checkbox"/> Legal <input type="checkbox"/> Colored compensation <input type="checkbox"/>				
16 State KS	Employer's state I.D. no. 036-123456789F-01	17 State wages, tips, etc. 34,700.00	18 State income tax 864.00	19 Locality name	20 Local wages, tips, etc.	
				21 Local income tax		
For W-2 Wage and Tax Statement 2003		Department of the Treasury - Internal Revenue Service				

that tax year and mark it "Reissued by Employer." **Do not** send copies of reissued W-2 forms to the Department of Revenue.

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 to the employee and submit a copy to the Department of Revenue only when the correction affects the Kansas information. If the error is found *before* filing the KW-3 and W-2s with the department (due January 31), 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 the Department of Revenue with an amended KW-3 (when applicable) and a short letter of explanation.

FILING THE STATE COPY OF THE W-2 WITH KANSAS

Once completed, a copy of the W-2 form must be submitted to the Department of Revenue. Employers submitting more than 50 W-2 records must file electronically (see *File, Pay and Make Updates* herein). Employers reporting less than 51 records can file on paper but are encouraged to use our online application to submit their W-2s. Submitting W-2 forms electronically gives you the option of inputting the W-2 information individually or uploading pre-formatted files as specified in the *Record Format and Layout Specifications* section that follows.

NOTE: Your Kansas KW-3 Annual Withholding Tax Return must be filed electronically along with the W-2s and 1099s.

If you have less than 51 forms you may submit the paper W-2 copies marked "For State, City or Local Tax Department" (Copy 1) to the Department of Revenue in either Social Security Number or alphabetical order. Also include a copy of the electronically filed KW-3 submission done online.

RECORD FORMAT AND LAYOUT SPECIFICATIONS

Electronic W-2 filers have the option of uploading fixed-length or comma separated value (CSV) files.

For fixed-length format, filers are required to follow the filing specifications listed in the Social Security Administration booklet (EFW2/EFW2C, Specifications for Filing forms W-2 and W-2c Electronically) for all records except the Code RS (state) record. These specifications are available at: ssa.gov/employer/pub.htm

For details regarding the Kansas Code RS record, refer to the K-2MT Kansas W-2 Specifications for Electronic

Filing (EFW2 format) document available on our website: ksrevenue.org/forms-btwh.html

Most popular spreadsheet programs can create CSV files suitable for upload. It may also be possible to export withholding information out of your accounting software into CSV format. In both cases, it is necessary that CSV files be formatted as outlined in the KW-2CSV, W-2 Specifications for Electronic Filing.

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

ANNUAL INFORMATION RETURNS (1099 and 1096)

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 the Department of Revenue by January 31 following the end of the calendar year. As with W-2s, Kansas requires that employers/payors with more than 50 records, per type of information return, file electronically. 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 website. 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**, available on our website.

COMBINED FEDERAL/STATE FILING PROGRAM (CF/SF)

A separate filing of information returns to Kansas may not be necessary if you participate in the IRS CF/SF Program. Established to simplify filing, participants in this program send the 1099s and 1096 to the IRS only. The IRS then forwards the information to the Department of Revenue. Obtain **IRS Pub. 1220** 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 electronic application 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.

ADDITIONAL INFORMATION

WHEN RETURNS ARE LATE

There are penalties for late filing or late payment of Kansas withholding deposit reports and returns. All late charges are computed as a percentage of the tax due, and are automatically billed by the Department of Revenue 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 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 February 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 January 31 of the following year (due date of the KW-3 return).

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 report or KW-3 return is filed and paid *prior to* the due date of the annual return (February 1 of the following year). Tax paid on or after February 1 of the following year is charged interest from that February 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, it is subject to change each year [K.S.A. 79-2968]. See our website at ksrevenue.org for a chart of Kansas interest rates.

WAIVER OF PENALTY

If your deposit is late due to an event beyond your control, you may request a waiver of the penalty. Simply write a letter with the specific circumstance(s) that caused the delinquency and request that the penalty be eliminated. Be sure to include your EIN, filing period and a daytime phone number. Send your request with the billing that you received for the late charges.

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

OTHER PENALTIES

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

Form W-2. An employer/payer who willfully fails to furnish an employee/payee with a W-2 by January 31 of the following year may be subject to a fine up to \$100 for *each occurrence*. An employer/payer who fails to file the "State" copy of the W-2 with the Department of Revenue by January 31 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 the Department of Revenue, 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.

EMPLOYER/PAYER and OFFICER LIABILITY

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]

EXAMPLE: 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.

ABOUT OUR BILLING PROCESS

Most functions of the Department of Revenue'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 a balance due or a missing return. It is important that you immediately respond to a tax bill from the Department of Revenue 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.

REPORTING BUSINESS CHANGES

When changes occur in your business, promptly notify the Department of Revenue (see *Taxpayer Assistance* on the back cover). 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 form [DO-5 Name or Address Change](#). This form is available on our website.

CHANGE OF CORPORATE OFFICERS OR DIRECTORS

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

Change of partners. If your business is a partnership, and less than 50% of the partnership is changed, follow the *Change of Corporate Officers or Directors* instructions to report the new information on each partner. However, if 50% or more of the partners in a partnership change, a new Kansas Tax Account Number is required. Follow the *Change of Business Ownership* instructions below to cancel your existing number and apply for a new number.

Change of business ownership. When the ownership changes, a new registration is required. Examples of ownership changes are: 1) sole proprietorship to a partnership, 2) 50% or more of the partners in a partnership change 3) partnership to a corporation, 4) one corporation to another corporation, or, 5) 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* herein.

IMPORTANT: Before a new registration can be issued, the existing registration must be canceled as of the effective

date of the ownership change. See *Closing Your Withholding Account* that follows.

CHANGING YOUR FILING FREQUENCY

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

The Department of Revenue 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 10, contact the Department of Revenue.

CLOSING YOUR WITHHOLDING ACCOUNT

When you sell or change the ownership of the business, close your business, or are no longer making payments subject to Kansas withholding, you must cancel your Kansas Tax Account Number. Use one of the following forms to notify the Department of Revenue:

- CR-108 Notice of Discontinuation of Business – copy herein.
- The *Discontinuation of Business* portion of your Withholding Tax Registration Certificate.
- **CR-18 Ownership Change** – available on our website.

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

WHEN IN DOUBT...

Kansas withholding tax law generally conforms with the federal law. Therefore, if you have questions about whether a payment is subject to withholding, or whether a worker is your employee or is an independent contractor, contact the IRS or the Kansas Department of Labor.

When you have a Kansas tax question or situation that is not addressed in this publication, contact the Department of Revenue 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 the Kansas Department of Revenue. Email your letter to:

KDOR_tac@ks.gov

In the Subject Line RE: Request for Opinion Letter
Attn: Policy and Research

KANSAS DEPARTMENT OF REVENUE WEBSITE (KSREVENUE.ORG)

Perhaps the most useful resource available to taxpayers is our website. Items there include tax forms and instructions,

informational publications, electronic filing information, economic development incentives, links to the IRS and other business sites, and our [Policy Information Library](#).

POLICY INFORMATION LIBRARY (RVPOLICY.KDOR.KS.GOV)

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

KEY STATUTES

Kansas Statutes Annotated (K.S.A.) that were used as the basis for this guide include K.S.A. 79-3228, K.S.A. 79-3294 *et seq.*, and K.S.A. 79-32,107.

OTHER REQUIREMENTS AND RESOURCES

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

FEDERAL REQUIREMENTS

EMPLOYER IDENTIFICATION NUMBER (EIN)

If you pay wages to one or more employees, or if your business structure is a partnership, corporation, trust, estate, or nonprofit organization, you must have a federal EIN. This is a nine-digit number (00-0000000) issued by the IRS. It is used to identify the tax accounts of businesses for federal tax purposes. To apply for a number, complete federal form **SS-4, Application for Employer Identification Number**.

To obtain an EIN or for information about federal income tax withholding, Social Security, Medicare or federal unemployment tax, visit their website (www.irs.gov).

U.S. CITIZENSHIP AND IMMIGRATION SERVICES (USCIS)

The Federal Immigration Reform and Control Act of 1986 requires all employers to verify the employment eligibility of new employees. For assistance with this process or to obtain forms, visit the INS website (uscis.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. More information is available by visiting the website for the Wage and Hour Divisions (dol.gov/whd/contact_us.htm).

KANSAS REQUIREMENTS

KANSAS UNEMPLOYMENT TAX AND WORKERS COMPENSATION

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 (KDOL), to determine their unemployment tax status.

Kansas workers compensation is a private insurance plan where the benefits are not paid by the State of Kansas but rather by the employer, generally through an insurance carrier. For more information on Kansas unemployment tax or Kansas workers compensation visit KDOL website (www.dol.ks.gov).

BUSINESS RESOURCE DIRECTORY

SAFETY AND HEALTH

The Occupational Safety and Health Administration (OSHA) outlines specific health and safety standards adopted by the U.S. Department of Labor. For more information, visit their website (www.osha.gov).

The Industrial Safety and Health Section of the Kansas Department of Labor (KDOL) offers free safety and health consultations. For additional information, visit KDOL's website (www.dol.ks.gov).

SMALL BUSINESS ADMINISTRATION (SBA)

The SBA is the only federal agency solely dedicated to serving the needs of America's small businesses. For more information visit their website (sba.gov).

KANSAS DEPARTMENT OF HEALTH AND ENVIRONMENT

The Kansas Department of Health and Environment provides resource information for questions or issues of an environmental nature (kdheks.gov).

AMERICANS WITH DISABILITIES ACT (ADA)

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

KANSAS DEPARTMENT OF COMMERCE

The Kansas Department of Commerce provides resource and referral information for Kansas businesses (kansascommerce.gov).

KANSAS SECRETARY OF STATE

To register a corporation in Kansas, or to obtain corporate annual reports, visit the Kansas Secretary of State website (kssos.org).

KANSAS SMALL BUSINESS DEVELOPMENT CENTER (KSBDC)

There are a number of campus-based centers throughout Kansas that specialize in providing direct one-on-one counseling on small business issues. Contact their website for more information (kansassbdc.net/).

KANSAS

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Use the following instructions to accurately complete your K-4 form, then detach the lower portion and give it to your employer. For assistance, call the 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 re-figure your withholding each year.

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

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

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

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

Using the information from your **Personal Allowance Worksheet**, complete the **K-4** form below, sign it and provide it to your

employer. If your employer does not receive a K-4 form from you, they must withhold Kansas income tax from your wages without exemption at the "Single" allowance rate.

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

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

Personal Allowance Worksheet (Keep for your records)

<p>A Allowance Rate: If you are a single filer mark "Single" If you are married and <u>your spouse has income</u> mark "Single" If you are married and your spouse does not work mark "Joint"</p>	<p>A <input type="checkbox"/> Single <input type="checkbox"/> Joint</p>
<p>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)</p>	<p>B _____</p>
<p>C Enter "0" or "1" if you are married and only have one job, and your spouse <u>does not</u> work (entering "0" may help you avoid having too little tax withheld)</p>	<p>C _____</p>
<p>D Enter "2" if you will file head of household on your tax return (see conditions under <i>Head of household</i> above)</p>	<p>D _____</p>
<p>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</p>	<p>E _____</p>
<p>F Add lines B through E and enter the total here</p>	<p>F _____</p>

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

Kansas Employee's Withholding Allowance Certificate

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

1 Print your First Name and Middle Initial	Last Name	2 Social Security Number
Mailing address	3 Allowance Rate 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 F 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 the conditions above, write "Exempt" on this line	6	
Note: The Kansas Department of Revenue will receive your federal W-2 forms for all years claimed Exempt.		
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.		
SIGN HERE ►		Date
7 Employer's Name and Address		8 EIN (Employer ID Number)

NOTICE OF TAX ACCOUNT CLOSURE

FOR OFFICE USE ONLY	
Inactive:	_____ Date/Initial _____
Audited:	_____ Date/Initial _____
Deleted:	_____ Date/Initial _____

1. _____ Kansas Tax Account No.	2. _____ Federal Employer's ID No.	3. _____ Business Telephone Number	4. _____ Officer's Telephone Number
5. _____ Business Name	6. _____ Business Mailing Address		
	_____ City	_____ State	_____ Zip Code
7. _____ Owner's/Officer's Name	8. _____ Current Address		
	_____ City	_____ State	_____ Zip Code

9. Effective _____, _____ 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 type.

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

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

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

a. Trade name of new business: _____

b. New owner's name: _____

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

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

13. Have all applicable forms for the taxes marked above been filed to date of closing? Yes No If no, file them 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: _____

You can fax this form to 785-296-2073 or mail to: Kansas Department of Revenue, Customer Relations, PO Box 75680, Topeka, KS 66675-0680; if you have any questions regarding this form you may call 785-368-8222

TABLES FOR PERCENTAGE METHOD OF KANSAS WITHHOLDING

(For wages paid on and after January 1, 2021)

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		
If amount of wages (after withholding allowance) is:		The amount of KANSAS income tax to be withheld is:	If amount of wages (after withholding allowance) is:		The amount of KANSAS income tax to be withheld is:
Over	But not over		Over	But not over	
\$0	\$67	\$0	\$0	\$154	\$0
\$67	\$356	3.1% of excess over \$67	\$154	\$731	3.1% of excess over \$154
\$356	\$644	\$8.94 plus 5.25% of excess over \$356	\$731	\$1,308	\$17.88 plus 5.25% of excess over \$731
\$644		\$24.09 plus 5.7% of excess over \$644	\$1,308		\$48.17 plus 5.7% of excess over \$1,308

TABLE 2 — BI-WEEKLY 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:	If amount of wages (after withholding allowance) is:		The amount of KANSAS income tax to be withheld is:
Over	But not over		Over	But not over	
\$0	\$135	\$0	\$0	\$308	\$0
\$135	\$712	3.1% of excess over \$135	\$308	\$1,462	3.1% of excess over \$308
\$712	\$1,288	\$17.88 plus 5.25% of excess over \$712	\$1,462	\$2,615	\$35.77 plus 5.25% of excess over \$1,462
\$1,288		\$48.17 plus 5.7% of excess over \$1,288	\$2,615		\$96.35 plus 5.7% of excess over \$2,615

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:	If amount of wages (after withholding allowance) is:		The amount of KANSAS income tax to be withheld is:
Over	But not over		Over	But not over	
\$0	\$146	\$0	\$0	\$333	\$0
\$146	\$771	3.1% of excess over \$146	\$333	\$1,583	3.1% of excess over \$333
\$771	\$1,396	\$19.38 plus 5.25% of excess over \$771	\$1,583	\$2,833	\$38.75 plus 5.25% of excess over \$1,583
\$1,396		\$52.19 plus 5.7% of excess over \$1,396	\$2,833		\$104.38 plus 5.7% of excess over \$2,833

TABLE 4 — 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:	If amount of wages (after withholding allowance) is:		The amount of KANSAS income tax to be withheld is:
Over	But not over		Over	But not over	
\$0	\$292	\$0	\$0	\$667	\$0
\$292	\$1,542	3.1% of excess over \$292	\$667	\$3,167	3.1% of excess over \$667
\$1,542	\$2,792	\$38.75 plus 5.25% of excess over \$1,542	\$3,167	\$5,667	\$77.50 plus 5.25% of excess over \$3,167
\$2,792		\$104.38 plus 5.7% of excess over \$2,792	\$5,667		\$208.75 plus 5.7% of excess over \$5,667

TABLES FOR PERCENTAGE METHOD OF KANSAS WITHHOLDING
(For wages paid on and after January 1, 2021)

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	\$875	\$0	\$0	\$2,000	\$0
\$875	\$4,625	3.1% of excess over \$875	\$2,000	\$9,500	3.1% of excess over \$2,000
\$4,625	\$8,375	\$116.25 plus 5.25% of excess over \$4,625	\$9,500	\$17,000	\$232.50 plus 5.25% of excess over \$9,500
\$8,375		\$313.13 plus 5.7% of excess over \$8,375	\$17,000		\$626.25 plus 5.7% of excess over \$17,000

TABLE 6 — SEMI-ANNUAL PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<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	\$1,750	\$0	\$0	\$4,000	\$0
\$1,750	\$9,250	3.1% of excess over \$1750	\$4,000	\$19,000	3.1% of excess over \$4,000
\$9,250	\$16,750	\$232.50 plus 5.25% of excess over \$9,250	\$19,000	\$34,000	\$465.00 plus 5.25% of excess over \$19,000
\$16,750		\$626.25 plus 5.7% of excess over \$16,750	\$34,000		\$1252.50 plus 5.7% of excess over \$34,000

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	\$3,500	\$0	\$0	\$8,000	\$0
\$3,500	\$18,500	3.1% of excess over \$3,500	\$8,000	\$38,000	3.1% of excess over \$8,000
\$18,500	\$33,500	\$465.00 plus 5.25% of excess over \$18,500	\$38,000	\$68,000	\$930.00 plus 5.25% of excess over \$38,000
\$33,500		\$1252.50 plus 5.7% of excess over \$33,500	\$68,000		\$2505.00 plus 5.7% of excess over \$68,000

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	\$13	\$0	\$0	\$31	\$0
\$13	\$71	3.1% of excess over \$13	\$31	\$146	3.1% of excess over \$31
\$71	\$129	\$1.79 plus 5.25% of excess over \$71	\$146	\$262	\$3.58 plus 5.25% of excess over \$146
\$129		\$4.82 plus 5.7% of excess over \$129	\$262		\$9.63 plus 5.7% of excess over \$262

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	0	0	0	0	0	0	0	0	0	0	0
85	95	1	0	0	0	0	0	0	0	0	0	0
95	105	1	0	0	0	0	0	0	0	0	0	0
105	115	1	0	0	0	0	0	0	0	0	0	0
115	125	2	0	0	0	0	0	0	0	0	0	0
125	135	2	1	0	0	0	0	0	0	0	0	0
135	145	2	1	0	0	0	0	0	0	0	0	0
145	155	3	1	0	0	0	0	0	0	0	0	0
155	165	3	2	0	0	0	0	0	0	0	0	0
165	175	3	2	1	0	0	0	0	0	0	0	0
175	185	4	2	1	0	0	0	0	0	0	0	0
185	195	4	2	1	0	0	0	0	0	0	0	0
195	205	4	3	1	0	0	0	0	0	0	0	0
205	215	4	3	2	0	0	0	0	0	0	0	0
215	225	5	3	2	1	0	0	0	0	0	0	0
225	235	5	4	2	1	0	0	0	0	0	0	0
235	245	5	4	3	1	0	0	0	0	0	0	0
245	255	6	4	3	2	0	0	0	0	0	0	0
255	265	6	5	3	2	1	0	0	0	0	0	0
265	275	6	5	4	2	1	0	0	0	0	0	0
275	285	7	5	4	3	1	0	0	0	0	0	0
285	295	7	6	4	3	2	0	0	0	0	0	0
295	305	7	6	5	3	2	1	0	0	0	0	0
305	315	8	6	5	4	2	1	0	0	0	0	0
315	325	8	7	5	4	2	1	0	0	0	0	0
325	335	8	7	5	4	3	1	0	0	0	0	0
335	345	8	7	6	4	3	2	0	0	0	0	0
345	355	9	7	6	5	3	2	1	0	0	0	0
355	365	9	8	6	5	4	2	1	0	0	0	0
365	375	10	8	7	5	4	3	1	0	0	0	0
375	385	10	8	7	6	4	3	2	0	0	0	0
385	395	11	9	7	6	5	3	2	1	0	0	0
395	405	11	9	8	6	5	4	2	1	0	0	0
405	415	12	10	8	7	5	4	3	1	0	0	0
415	425	12	10	8	7	6	4	3	2	0	0	0
425	435	13	11	9	7	6	5	3	2	1	0	0
435	445	13	11	9	8	6	5	4	2	1	0	0
445	455	14	12	9	8	7	5	4	2	1	0	0
455	465	14	12	10	8	7	5	4	3	1	0	0
465	475	15	13	10	8	7	6	4	3	2	0	0
475	485	15	13	11	9	7	6	5	3	2	1	0
485	495	16	14	11	9	8	6	5	4	2	1	0
495	505	17	14	12	10	8	7	5	4	3	1	0
505	515	17	15	12	10	8	7	6	4	3	2	0
515	525	18	15	13	11	9	7	6	5	3	2	1
525	535	18	16	14	11	9	8	6	5	4	2	1
535	545	19	16	14	12	10	8	7	5	4	3	1
545	555	19	17	15	12	10	8	7	6	4	3	2
555	565	20	17	15	13	11	9	7	6	5	3	2
565	575	20	18	16	13	11	9	8	6	5	4	2
575	585	21	18	16	14	12	9	8	7	5	4	2
585	595	21	19	17	14	12	10	8	7	5	4	3
595	605	22	19	17	15	13	10	8	7	6	4	3
605	615	22	20	18	15	13	11	9	7	6	5	3

SINGLE Persons – WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
615	625	23	21	18	16	14	11	9	8	6	5	4
625	635	23	21	19	17	14	12	10	8	7	5	4
635	645	24	22	19	17	15	12	10	8	7	6	4
645	655	24	22	20	18	15	13	11	9	7	6	5
655	665	25	23	20	18	16	14	11	9	8	6	5
665	675	26	23	21	19	16	14	12	10	8	7	5
675	685	26	24	21	19	17	15	12	10	8	7	6
685	695	27	24	22	20	17	15	13	11	9	7	6
695	705	27	25	22	20	18	16	13	11	9	8	6
705	715	28	25	23	21	18	16	14	12	9	8	7
715	725	28	26	24	21	19	17	14	12	10	8	7
725	735	29	27	24	22	19	17	15	13	10	8	7
735	745	30	27	25	22	20	18	15	13	11	9	7
745	755	30	28	25	23	21	18	16	14	11	9	8
755	765	31	28	26	23	21	19	17	14	12	10	8
765	775	31	29	26	24	22	19	17	15	13	10	8
775	785	32	29	27	24	22	20	18	15	13	11	9
785	795	32	30	27	25	23	20	18	16	14	11	9
795	805	33	31	28	26	23	21	19	16	14	12	10
805	815	34	31	29	26	24	21	19	17	15	12	10
815	825	34	32	29	27	24	22	20	17	15	13	11
825	835	35	32	30	27	25	22	20	18	16	13	11
835	845	35	33	30	28	25	23	21	18	16	14	12
845	855	36	33	31	28	26	24	21	19	17	14	12
855	865	36	34	31	29	27	24	22	20	17	15	13
865	875	37	35	32	30	27	25	22	20	18	15	13
875	885	38	35	33	30	28	25	23	21	18	16	14
885	895	38	36	33	31	28	26	23	21	19	17	14
895	905	39	36	34	31	29	26	24	22	19	17	15
905	915	39	37	34	32	29	27	24	22	20	18	15
915	925	40	37	35	32	30	27	25	23	20	18	16
925	935	40	38	35	33	31	28	26	23	21	19	16
935	945	41	38	36	34	31	29	26	24	21	19	17
945	955	42	39	37	34	32	29	27	24	22	20	17
955	965	42	40	37	35	32	30	27	25	22	20	18
965	975	43	40	38	35	33	30	28	25	23	21	18
975	985	43	41	38	36	33	31	28	26	24	21	19
985	995	44	41	39	36	34	31	29	27	24	22	20
995	1,005	44	42	39	37	35	32	30	27	25	22	20
1,005	1,015	45	42	40	38	35	33	30	28	25	23	21
1,015	1,025	46	43	41	38	36	33	31	28	26	23	21
1,025	1,035	46	44	41	39	36	34	31	29	26	24	22
1,035	1,045	47	44	42	39	37	34	32	29	27	24	22
1,045	1,055	47	45	42	40	37	35	32	30	27	25	23
1,055	1,065	48	45	43	40	38	35	33	31	28	26	23
1,065	1,075	48	46	43	41	39	36	34	31	29	26	24
1,075	1,085	49	46	44	42	39	37	34	32	29	27	24
1,085	1,095	50	47	45	42	40	37	35	32	30	27	25

\$1095 and over Use **Table 1(a)** for **SINGLE** person

MARRIED Persons – WEEKLY Payroll Period

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

MARRIED Persons – WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
1,160	1,180	41	39	36	34	32	30	27	25	23	20	18
1,180	1,200	42	40	37	35	33	31	28	26	24	22	19
1,200	1,220	43	41	38	36	34	32	29	27	25	23	20
1,220	1,240	44	42	40	37	35	33	30	28	26	24	21
1,240	1,260	45	43	41	38	36	34	32	29	27	25	22
1,260	1,280	46	44	42	39	37	35	33	30	28	26	23
1,280	1,300	47	45	43	40	38	36	34	31	29	27	25
1,300	1,320	48	46	44	41	39	37	35	32	30	28	26
1,320	1,340	49	47	45	43	40	38	36	33	31	29	27
1,340	1,360	51	48	46	44	41	39	37	34	32	30	28
1,360	1,380	52	49	47	45	42	40	38	36	33	31	29
1,380	1,400	53	50	48	46	43	41	39	37	34	32	30
1,400	1,420	54	52	49	47	44	42	40	38	35	33	31
1,420	1,440	55	53	50	48	45	43	41	39	36	34	32
1,440	1,460	56	54	51	49	47	44	42	40	37	35	33
1,460	1,480	57	55	52	50	48	45	43	41	39	36	34
1,480	1,500	59	56	54	51	49	46	44	42	40	37	35
1,500	1,520	60	57	55	52	50	47	45	43	41	38	36
1,520	1,540	61	58	56	53	51	48	46	44	42	39	37
1,540	1,560	62	60	57	55	52	50	47	45	43	40	38
1,560	1,580	63	61	58	56	53	51	48	46	44	41	39
1,580	1,600	64	62	59	57	54	52	49	47	45	43	40
1,600	1,620	65	63	60	58	56	53	51	48	46	44	41
1,620	1,640	67	64	62	59	57	54	52	49	47	45	42
1,640	1,660	68	65	63	60	58	55	53	50	48	46	43
1,660	1,680	69	66	64	61	59	56	54	52	49	47	44
1,680	1,700	70	67	65	63	60	58	55	53	50	48	46
1,700	1,720	71	69	66	64	61	59	56	54	51	49	47
1,720	1,740	72	70	67	65	62	60	57	55	52	50	48
1,740	1,760	73	71	68	66	64	61	59	56	54	51	49
1,760	1,780	75	72	70	67	65	62	60	57	55	52	50
1,780	1,800	76	73	71	68	66	63	61	58	56	53	51
1,800	1,820	77	74	72	69	67	64	62	60	57	55	52
1,820	1,840	78	75	73	71	68	66	63	61	58	56	53
1,840	1,860	79	77	74	72	69	67	64	62	59	57	54
1,860	1,880	80	78	75	73	70	68	65	63	60	58	56
1,880	1,900	81	79	76	74	71	69	67	64	62	59	57
1,900	1,920	82	80	78	75	73	70	68	65	63	60	58
1,920	1,940	84	81	79	76	74	71	69	66	64	61	59
1,940	1,960	85	82	80	77	75	72	70	68	65	63	60
1,960	1,980	86	83	81	79	76	74	71	69	66	64	61
1,980	2,000	87	85	82	80	77	75	72	70	67	65	62
2,000	2,020	88	86	83	81	78	76	73	71	68	66	64
2,020	2,040	89	87	84	82	79	77	75	72	70	67	65
2,040	2,060	90	88	86	83	81	78	76	73	71	68	66
2,060	2,080	92	89	87	84	82	79	77	74	72	69	67
2,080	2,100	93	90	88	85	83	80	78	75	73	71	68
2,120	2,140	95	93	90	88	85	83	80	78	75	73	70

\$2,140 and over Use Table 1(b) for Married person

SINGLE Persons – BI-WEEKLY Payroll Period

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

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	45	41	36	32	27	23	18	15	13	10	7
1,245	1,265	46	42	37	33	28	24	19	16	13	11	8
1,265	1,285	47	43	38	34	29	25	20	17	14	11	9
1,285	1,305	48	44	39	35	30	26	21	17	14	12	9
1,305	1,325	50	45	40	36	31	27	22	18	15	12	10
1,325	1,345	51	46	42	37	32	28	23	19	16	13	10
1,345	1,365	52	47	43	38	33	29	24	20	16	14	11
1,365	1,385	53	48	44	39	35	30	25	21	17	14	12
1,385	1,405	54	49	45	40	36	31	26	22	18	15	12
1,405	1,425	55	50	46	41	37	32	28	23	18	16	13
1,425	1,445	57	52	47	42	38	33	29	24	19	16	13
1,445	1,465	58	53	48	43	39	34	30	25	21	17	14
1,465	1,485	59	54	49	44	40	35	31	26	22	17	15
1,485	1,505	60	55	50	45	41	36	32	27	23	18	15
1,505	1,525	61	56	51	46	42	37	33	28	24	19	16
1,525	1,545	62	57	52	47	43	38	34	29	25	20	17
1,545	1,565	63	58	54	49	44	39	35	30	26	21	17
1,565	1,585	65	60	55	50	45	40	36	31	27	22	18
1,585	1,605	66	61	56	51	46	42	37	32	28	23	19
1,605	1,625	67	62	57	52	47	43	38	33	29	24	20
1,625	1,645	68	63	58	53	48	44	39	35	30	25	21
1,645	1,665	69	64	59	54	49	45	40	36	31	27	22
1,665	1,685	70	65	60	55	51	46	41	37	32	28	23
1,685	1,705	71	66	62	57	52	47	42	38	33	29	24
1,705	1,725	73	68	63	58	53	48	43	39	34	30	25
1,725	1,745	74	69	64	59	54	49	44	40	35	31	26
1,745	1,765	75	70	65	60	55	50	45	41	36	32	27
1,765	1,785	76	71	66	61	56	51	46	42	37	33	28
1,785	1,805	77	72	67	62	57	52	47	43	38	34	29
1,805	1,825	78	73	68	63	58	54	49	44	39	35	30
1,825	1,845	79	74	69	65	60	55	50	45	40	36	31
1,845	1,865	80	76	71	66	61	56	51	46	42	37	32
1,865	1,885	82	77	72	67	62	57	52	47	43	38	34
1,885	1,905	83	78	73	68	63	58	53	48	44	39	35
1,905	1,925	84	79	74	69	64	59	54	49	45	40	36
1,925	1,945	85	80	75	70	65	60	55	51	46	41	37
1,945	1,965	86	81	76	71	66	62	57	52	47	42	38
1,965	1,985	87	82	77	73	68	63	58	53	48	43	39
1,985	2,005	88	84	79	74	69	64	59	54	49	44	40
2,005	2,025	90	85	80	75	70	65	60	55	50	45	41
2,025	2,045	91	86	81	76	71	66	61	56	51	46	42
2,045	2,065	92	87	82	77	72	67	62	57	52	48	43
2,065	2,085	93	88	83	78	73	68	63	59	54	49	44
2,085	2,105	94	89	84	79	74	70	65	60	55	50	45
2,105	2,125	95	90	85	81	76	71	66	61	56	51	46
2,125	2,145	96	92	87	82	77	72	67	62	57	52	47
2,145	2,165	98	93	88	83	78	73	68	63	58	53	48
2,165	2,185	99	94	89	84	79	74	69	64	59	54	49

\$2,185 and over Use Table 2(a) for Single person

MARRIED Persons – BI-WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
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	0	0	0	0	0	0	0	0	0	0	0
290	330	0	0	0	0	0	0	0	0	0	0	0
330	370	1	0	0	0	0	0	0	0	0	0	0
370	410	3	0	0	0	0	0	0	0	0	0	0
410	450	4	1	0	0	0	0	0	0	0	0	0
450	490	5	2	0	0	0	0	0	0	0	0	0
490	530	6	4	1	0	0	0	0	0	0	0	0
530	570	8	5	2	0	0	0	0	0	0	0	0
570	610	9	6	3	1	0	0	0	0	0	0	0
610	650	10	7	5	2	0	0	0	0	0	0	0
650	690	11	9	6	3	0	0	0	0	0	0	0
690	730	12	10	7	4	2	0	0	0	0	0	0
730	770	14	11	8	6	3	0	0	0	0	0	0
770	810	15	12	10	7	4	2	0	0	0	0	0
810	850	16	13	11	8	5	3	0	0	0	0	0
850	890	17	15	12	9	7	4	1	0	0	0	0
890	930	19	16	13	11	8	5	3	0	0	0	0
930	970	20	17	15	12	9	6	4	1	0	0	0
970	1,010	21	18	16	13	10	8	5	2	0	0	0
1,010	1,050	22	20	17	14	12	9	6	4	1	0	0
1,050	1,090	24	21	18	16	13	10	8	5	2	0	0
1,090	1,130	25	22	19	17	14	11	9	6	3	1	0
1,130	1,170	26	23	21	18	15	13	10	7	5	2	0
1,170	1,210	27	25	22	19	17	14	11	9	6	3	0
1,210	1,250	29	26	23	21	18	15	12	10	7	4	2
1,250	1,290	30	27	24	22	19	16	14	11	8	6	3
1,290	1,330	31	28	26	23	20	18	15	12	10	7	4
1,330	1,370	32	30	27	24	22	19	16	14	11	8	5
1,370	1,410	34	31	28	25	23	20	17	15	12	9	7
1,410	1,450	35	32	29	27	24	21	19	16	13	11	8
1,450	1,490	36	33	31	28	25	23	20	17	15	12	9
1,490	1,530	38	35	32	29	27	24	21	18	16	13	10
1,530	1,570	40	36	33	30	28	25	22	20	17	14	12
1,570	1,610	42	38	34	32	29	26	24	21	18	16	13
1,610	1,650	45	40	36	33	30	28	25	22	20	17	14
1,650	1,690	47	42	38	34	31	29	26	23	21	18	15
1,690	1,730	49	44	40	35	33	30	27	25	22	19	17
1,730	1,770	51	46	42	37	34	31	29	26	23	21	18
1,770	1,810	53	48	44	39	35	33	30	27	24	22	19
1,810	1,850	55	51	46	41	37	34	31	28	26	23	20
1,850	1,890	57	53	48	44	39	35	32	30	27	24	22
1,890	1,930	59	55	50	46	41	36	34	31	28	26	23
1,930	1,970	61	57	52	48	43	39	35	32	29	27	24
1,970	2,010	63	59	54	50	45	41	36	33	31	28	25
2,010	2,050	66	61	57	52	47	43	38	35	32	29	27
2,050	2,090	68	63	59	54	50	45	40	36	33	30	28
2,090	2,130	70	65	61	56	52	47	43	38	34	32	29
2,130	2,170	72	67	63	58	54	49	45	40	36	33	30
2,170	2,210	74	69	65	60	56	51	47	42	38	34	32
2,210	2,250	76	72	67	62	58	53	49	44	40	35	33
2,250	2,290	78	74	69	65	60	55	51	46	42	37	34
2,290	2,330	80	76	71	67	62	58	53	48	44	39	35

MARRIED Persons – BI-WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
2,330	2,370	82	78	73	69	64	60	55	51	46	41	37
2,370	2,410	84	80	75	71	66	62	57	53	48	44	39
2,410	2,450	87	82	78	73	68	64	59	55	50	46	41
2,450	2,490	89	84	80	75	71	66	61	57	52	48	43
2,490	2,530	91	86	82	77	73	68	64	59	54	50	45
2,530	2,570	93	88	84	79	75	70	66	61	57	52	47
2,570	2,610	95	90	86	81	77	72	68	63	59	54	50
2,610	2,650	97	93	88	83	79	74	70	65	61	56	52
2,650	2,690	99	95	90	86	81	76	72	67	63	58	54
2,690	2,730	102	97	92	88	83	79	74	69	65	60	56
2,730	2,770	104	99	94	90	85	81	76	72	67	62	58
2,770	2,810	106	101	96	92	87	83	78	74	69	65	60
2,810	2,850	109	104	99	94	89	85	80	76	71	67	62
2,850	2,890	111	106	101	96	92	87	82	78	73	69	64
2,890	2,930	113	108	103	98	94	89	85	80	75	71	66
2,930	2,970	115	111	106	101	96	91	87	82	78	73	68
2,970	3,010	118	113	108	103	98	93	89	84	80	75	71
3,010	3,050	120	115	110	105	100	95	91	86	82	77	73
3,050	3,090	122	117	112	107	103	98	93	88	84	79	75
3,090	3,130	125	120	115	110	105	100	95	90	86	81	77
3,130	3,170	127	122	117	112	107	102	97	93	88	83	79
3,170	3,210	129	124	119	114	109	104	100	95	90	86	81
3,210	3,250	131	126	122	117	112	107	102	97	92	88	83
3,250	3,290	134	129	124	119	114	109	104	99	94	90	85
3,290	3,330	136	131	126	121	116	111	106	101	96	92	87
3,330	3,370	138	133	128	123	119	114	109	104	99	94	89
3,370	3,410	141	136	131	126	121	116	111	106	101	96	92
3,410	3,450	143	138	133	128	123	118	113	108	103	98	94
3,450	3,490	145	140	135	130	125	120	115	111	106	101	96
3,490	3,530	147	142	137	133	128	123	118	113	108	103	98
3,530	3,570	150	145	140	135	130	125	120	115	110	105	100
3,570	3,610	152	147	142	137	132	127	122	117	112	108	103
3,610	3,650	154	149	144	139	134	130	125	120	115	110	105
3,650	3,690	156	152	147	142	137	132	127	122	117	112	107
3,690	3,730	159	154	149	144	139	134	129	124	119	114	109
3,730	3,770	161	156	151	146	141	136	131	127	122	117	112
3,770	3,810	163	158	153	149	144	139	134	129	124	119	114
3,810	3,850	166	161	156	151	146	141	136	131	126	121	116
3,850	3,890	168	163	158	153	148	143	138	133	128	123	119
3,890	3,930	170	165	160	155	150	145	141	136	131	126	121
3,930	3,970	172	168	163	158	153	148	143	138	133	128	123
3,970	4,010	175	170	165	160	155	150	145	140	135	130	125
4,010	4,050	177	172	167	162	157	152	147	142	138	133	128
4,050	4,090	179	174	169	164	160	155	150	145	140	135	130
4,090	4,130	182	177	172	167	162	157	152	147	142	137	132
4,130	4,170	184	179	174	169	164	159	154	149	144	139	135
4,170	4,210	186	181	176	171	166	161	157	152	147	142	137
4,210	4,250	188	183	179	174	169	164	159	154	149	144	139

\$4,250 and over Use **Table 2(b)** for Married person

SINGLE Persons – SEMI-MONTHLY Payroll Period

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

SINGLE Persons – SEMI-MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be —										
1,245	1,265	45	40	35	30	25	20	17	14	11	8	5
1,265	1,285	46	41	36	31	26	21	18	15	12	9	6
1,285	1,305	47	42	37	32	27	22	18	15	12	9	7
1,305	1,325	48	43	38	33	28	23	19	16	13	10	7
1,325	1,345	49	44	39	34	29	24	19	17	14	11	8
1,345	1,365	50	45	40	35	30	25	21	17	14	11	8
1,365	1,385	51	46	41	36	31	26	22	18	15	12	9
1,385	1,405	52	47	42	37	32	28	23	18	15	13	10
1,405	1,425	53	48	43	38	33	29	24	19	16	13	10
1,425	1,445	54	49	44	39	35	30	25	20	17	14	11
1,445	1,465	56	50	45	41	36	31	26	21	17	14	12
1,465	1,485	57	51	46	42	37	32	27	22	18	15	12
1,485	1,505	58	52	48	43	38	33	28	23	19	16	13
1,505	1,525	59	54	49	44	39	34	29	24	19	16	13
1,525	1,545	60	55	50	45	40	35	30	25	20	17	14
1,545	1,565	61	56	51	46	41	36	31	26	21	18	15
1,565	1,585	62	57	52	47	42	37	32	27	22	18	15
1,585	1,605	64	58	53	48	43	38	33	28	23	19	16
1,605	1,625	65	59	54	49	44	39	34	29	24	19	16
1,625	1,645	66	60	55	50	45	40	35	30	25	20	17
1,645	1,665	67	62	56	51	46	41	36	31	26	21	18
1,665	1,685	68	63	57	52	47	42	37	32	27	23	18
1,685	1,705	69	64	59	53	48	43	38	33	29	24	19
1,705	1,725	70	65	60	54	49	44	39	34	30	25	20
1,725	1,745	72	66	61	55	50	45	40	36	31	26	21
1,745	1,765	73	67	62	57	51	46	42	37	32	27	22
1,765	1,785	74	68	63	58	52	47	43	38	33	28	23
1,785	1,805	75	70	64	59	54	49	44	39	34	29	24
1,805	1,825	76	71	65	60	55	50	45	40	35	30	25
1,825	1,845	77	72	67	61	56	51	46	41	36	31	26
1,845	1,865	78	73	68	62	57	52	47	42	37	32	27
1,865	1,885	79	74	69	63	58	53	48	43	38	33	28
1,885	1,905	81	75	70	65	59	54	49	44	39	34	29
1,905	1,925	82	76	71	66	60	55	50	45	40	35	30
1,925	1,945	83	78	72	67	62	56	51	46	41	36	31
1,945	1,965	84	79	73	68	63	57	52	47	42	37	32
1,965	1,985	85	80	75	69	64	58	53	48	43	38	33
1,985	2,005	86	81	76	70	65	60	54	49	44	39	34
2,005	2,025	87	82	77	71	66	61	55	50	45	40	35
2,025	2,045	89	83	78	73	67	62	57	51	46	41	37
2,045	2,065	90	84	79	74	68	63	58	52	47	42	38
2,065	2,085	91	86	80	75	70	64	59	53	48	44	39
2,085	2,105	92	87	81	76	71	65	60	55	50	45	40
2,105	2,125	93	88	82	77	72	66	61	56	51	46	41
2,125	2,145	94	89	84	78	73	68	62	57	52	47	42
2,145	2,165	95	90	85	79	74	69	63	58	53	48	43
2,165	2,185	97	91	86	81	75	70	65	59	54	49	44
2,185	2,205	98	92	87	82	76	71	66	60	55	50	45

\$2,205 and over Use **Table 3(a)** for **Single** person

MARRIED Persons – SEMI-MONTHLY Payroll Period

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

MARRIED Persons – SEMI-MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
2,330	2,370	79	74	69	64	59	54	49	45	39	36	33
2,370	2,410	81	76	71	66	61	57	52	47	42	38	35
2,410	2,450	83	78	73	68	64	59	54	49	44	39	36
2,450	2,490	85	80	75	71	66	61	56	51	46	41	37
2,490	2,530	87	82	78	73	68	63	58	53	48	43	38
2,530	2,570	90	85	80	75	70	65	60	55	50	45	40
2,570	2,610	92	87	82	77	72	67	62	57	52	47	42
2,610	2,650	94	89	84	79	74	69	64	59	54	49	44
2,650	2,690	96	91	86	81	76	71	66	61	56	52	47
2,690	2,730	98	93	88	83	78	73	68	63	59	54	49
2,730	2,770	100	95	90	85	80	75	70	66	61	56	51
2,770	2,810	102	97	92	87	82	78	73	68	63	58	53
2,810	2,850	104	99	94	89	85	80	75	70	65	60	55
2,850	2,890	106	101	96	92	87	82	77	72	67	62	57
2,890	2,930	109	103	99	94	89	84	79	74	69	64	59
2,930	2,970	111	106	101	96	91	86	81	76	71	66	61
2,970	3,010	113	108	103	98	93	88	83	78	73	68	63
3,010	3,050	116	110	105	100	95	90	85	80	75	70	65
3,050	3,090	118	113	107	102	97	92	87	82	77	73	68
3,090	3,130	120	115	109	104	99	94	89	84	80	75	70
3,130	3,170	122	117	112	106	101	96	91	87	82	77	72
3,170	3,210	125	119	114	109	103	99	94	89	84	79	74
3,210	3,250	127	122	116	111	106	101	96	91	86	81	76
3,250	3,290	129	124	119	113	108	103	98	93	88	83	78
3,290	3,330	132	126	121	116	110	105	100	95	90	85	80
3,330	3,370	134	129	123	118	112	107	102	97	92	87	82
3,370	3,410	136	131	125	120	115	109	104	99	94	89	84
3,410	3,450	138	133	128	122	117	112	106	101	96	91	86
3,450	3,490	141	135	130	125	119	114	109	103	98	94	89
3,490	3,530	143	138	132	127	122	116	111	106	101	96	91
3,530	3,570	145	140	135	129	124	119	113	108	103	98	93
3,570	3,610	148	142	137	131	126	121	115	110	105	100	95
3,610	3,650	150	144	139	134	128	123	118	112	107	102	97
3,650	3,690	152	147	141	136	131	125	120	115	109	104	99
3,690	3,730	154	149	144	138	133	128	122	117	112	106	101
3,730	3,770	157	151	146	141	135	130	125	119	114	109	103
3,770	3,810	159	154	148	143	138	132	127	122	116	111	105
3,810	3,850	161	156	151	145	140	134	129	124	118	113	108
3,850	3,890	163	158	153	147	142	137	131	126	121	115	110
3,890	3,930	166	160	155	150	144	139	134	128	123	118	112
3,930	3,970	168	163	157	152	147	141	136	131	125	120	115
3,970	4,010	170	165	160	154	149	144	138	133	128	122	117
4,010	4,050	173	167	162	157	151	146	141	135	130	125	119
4,050	4,090	175	170	164	159	154	148	143	137	132	127	121
4,090	4,130	177	172	166	161	156	150	145	140	134	129	124
4,130	4,170	179	174	169	163	158	153	147	142	137	131	126
4,170	4,210	182	176	171	166	160	155	150	144	139	134	128
4,210	4,250	184	179	173	168	163	157	152	147	141	136	131

\$4,250 and over Use Table 3(b) for Married person

SINGLE Persons – MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	270	0	0	0	0	0	0	0	0	0	0	0
270	330	0	0	0	0	0	0	0	0	0	0	0
330	390	2	0	0	0	0	0	0	0	0	0	0
390	450	4	0	0	0	0	0	0	0	0	0	0
450	510	6	0	0	0	0	0	0	0	0	0	0
510	570	8	2	0	0	0	0	0	0	0	0	0
570	630	10	4	0	0	0	0	0	0	0	0	0
630	690	11	6	0	0	0	0	0	0	0	0	0
690	750	13	7	2	0	0	0	0	0	0	0	0
750	810	15	9	4	0	0	0	0	0	0	0	0
810	870	17	11	5	0	0	0	0	0	0	0	0
870	930	19	13	7	1	0	0	0	0	0	0	0
930	990	21	15	9	3	0	0	0	0	0	0	0
990	1,050	23	17	11	5	0	0	0	0	0	0	0
1,050	1,110	24	19	13	7	1	0	0	0	0	0	0
1,110	1,170	26	20	15	9	3	0	0	0	0	0	0
1,170	1,230	28	22	17	11	5	0	0	0	0	0	0
1,230	1,290	30	24	18	13	7	1	0	0	0	0	0
1,290	1,350	32	26	20	14	9	3	0	0	0	0	0
1,350	1,410	34	28	22	16	10	5	0	0	0	0	0
1,410	1,470	36	30	24	18	12	7	0	0	0	0	0
1,470	1,530	37	32	26	20	14	8	3	0	0	0	0
1,530	1,590	39	33	28	22	16	10	4	0	0	0	0
1,590	1,650	43	35	30	24	18	12	6	0	0	0	0
1,650	1,710	46	37	31	26	20	14	8	2	0	0	0
1,710	1,770	49	39	33	27	22	16	10	4	0	0	0
1,770	1,830	52	42	35	29	23	18	12	6	0	0	0
1,830	1,890	55	46	37	31	25	20	14	8	2	0	0
1,890	1,950	59	49	39	33	27	21	16	10	4	0	0
1,950	2,010	62	52	42	35	29	23	17	12	6	0	0
2,010	2,070	65	55	45	37	31	25	19	14	8	2	0
2,070	2,130	68	58	48	39	33	27	21	15	10	4	0
2,130	2,190	71	61	52	42	35	29	23	17	11	6	0
2,190	2,250	74	65	55	45	37	31	25	19	13	7	2
2,250	2,310	77	68	58	48	38	33	27	21	15	9	4
2,310	2,370	81	71	61	51	41	34	29	23	17	11	5
2,370	2,430	84	74	64	54	44	36	30	25	19	13	7
2,430	2,490	87	77	67	57	48	38	32	27	21	15	9
2,490	2,550	90	80	70	61	51	41	34	28	23	17	11
2,550	2,610	93	83	74	64	54	44	36	30	24	19	13
2,610	2,670	96	87	77	67	57	47	38	32	26	20	15
2,670	2,730	100	90	80	70	60	50	40	34	28	22	17
2,730	2,790	103	93	83	73	63	53	44	36	30	24	18
2,790	2,850	106	96	86	76	66	57	47	38	32	26	20
2,850	2,910	109	99	89	79	70	60	50	40	34	28	22
2,910	2,970	113	102	92	83	73	63	53	43	36	30	24
2,970	3,030	116	105	96	86	76	66	56	46	37	32	26
3,030	3,090	120	109	99	89	79	69	59	50	39	33	28
3,090	3,150	123	112	102	92	82	72	63	53	43	35	30
3,150	3,210	126	116	105	95	85	76	66	56	46	37	31
3,210	3,270	130	119	109	98	89	79	69	59	49	39	33
3,270	3,330	133	123	112	102	92	82	72	62	52	42	35
3,330	3,390	137	126	115	105	95	85	75	65	55	46	37
3,390	3,450	140	129	119	108	98	88	78	68	59	49	39
3,450	3,510	144	133	122	112	101	91	81	72	62	52	42
3,510	3,570	147	136	126	115	104	94	85	75	65	55	45

SINGLE Persons – MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
3,570	3,630	150	140	129	118	108	98	88	78	68	58	48
3,630	3,690	154	143	132	122	111	101	91	81	71	61	52
3,690	3,750	157	147	136	125	115	104	94	84	74	65	55
3,750	3,810	161	150	139	129	118	107	97	87	77	68	58
3,810	3,870	164	153	143	132	121	111	100	90	81	71	61
3,870	3,930	168	157	146	135	125	114	103	94	84	74	64
3,930	3,990	171	160	150	139	128	118	107	97	87	77	67
3,990	4,050	174	164	153	142	132	121	110	100	90	80	70
4,050	4,110	178	167	156	146	135	124	114	103	93	83	74
4,110	4,170	181	171	160	149	138	128	117	106	96	87	77
4,170	4,230	185	174	163	153	142	131	121	110	100	90	80
4,230	4,290	188	177	167	156	145	135	124	113	103	93	83
4,290	4,350	191	181	170	159	149	138	127	117	106	96	86
4,350	4,410	195	184	174	163	152	141	131	120	109	99	89
4,410	4,470	198	188	177	166	156	145	134	123	113	102	92
4,470	4,530	202	191	180	170	159	148	138	127	116	105	96
4,530	4,590	205	194	184	173	162	152	141	130	120	109	99
4,590	4,650	209	198	187	177	166	155	144	134	123	112	102
4,650	4,710	212	201	191	180	169	159	148	137	126	116	105
4,710	4,770	215	205	194	183	173	162	151	141	130	119	109
4,770	4,830	219	208	197	187	176	165	155	144	133	123	112
4,830	4,890	222	212	201	190	180	169	158	147	137	126	115
4,890	4,950	226	215	204	194	183	172	162	151	140	129	119
4,950	5,010	229	218	208	197	186	176	165	154	144	133	122
5,010	5,070	233	222	211	200	190	179	168	158	147	136	126
5,070	5,130	236	225	215	204	193	182	172	161	150	140	129
5,130	5,190	239	229	218	207	197	186	175	165	154	143	132
5,190	5,250	243	232	221	211	200	189	179	168	157	147	136
5,250	5,310	246	236	225	214	203	193	182	171	161	150	139
5,310	5,370	250	239	228	218	207	196	185	175	164	153	143
5,370	5,430	253	242	232	221	210	200	189	178	168	157	146
5,430	5,490	256	246	235	224	214	203	192	182	171	160	150
5,490	5,550	260	249	238	228	217	206	196	185	174	164	153
5,550	5,610	263	253	242	231	221	210	199	188	178	167	156
5,610	5,670	267	256	245	235	224	213	203	192	181	171	160
5,670	5,730	270	259	249	238	227	217	206	195	185	174	163
5,730	5,790	274	263	252	241	231	220	209	199	188	177	167
5,790	5,850	277	266	256	245	234	224	213	202	191	181	170
5,850	5,910	280	270	259	248	238	227	216	206	195	184	174
5,910	5,970	284	273	262	252	241	230	220	209	198	188	177
5,970	6,030	287	277	266	255	244	234	223	212	202	191	180
6,030	6,090	291	280	269	259	248	237	227	216	205	194	184
6,090	6,150	294	283	273	262	251	241	230	219	209	198	187
6,150	6,210	297	287	276	265	255	244	233	223	212	201	191
6,210	6,270	301	290	280	269	258	247	237	226	215	205	194
6,270	6,330	304	294	283	272	262	251	240	230	219	208	197
6,330	6,390	308	297	286	276	265	254	244	233	222	212	201
6,390	6,450	311	300	290	279	268	258	247	236	226	215	204

\$6,450 and over Use Table 4(a) for Single person

MARRIED Persons – MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	260	0	0	0	0	0	0	0	0	0	0	0
260	340	0	0	0	0	0	0	0	0	0	0	0
340	420	0	0	0	0	0	0	0	0	0	0	0
420	500	0	0	0	0	0	0	0	0	0	0	0
500	580	0	0	0	0	0	0	0	0	0	0	0
580	660	0	0	0	0	0	0	0	0	0	0	0
660	740	0	0	0	0	0	0	0	0	0	0	0
740	820	4	0	0	0	0	0	0	0	0	0	0
820	900	6	0	0	0	0	0	0	0	0	0	0
900	980	8	3	0	0	0	0	0	0	0	0	0
980	1,060	11	5	0	0	0	0	0	0	0	0	0
1,060	1,140	13	8	2	0	0	0	0	0	0	0	0
1,140	1,220	16	10	4	0	0	0	0	0	0	0	0
1,220	1,300	18	13	7	0	0	0	0	0	0	0	0
1,300	1,380	21	15	9	3	0	0	0	0	0	0	0
1,380	1,460	23	18	12	6	0	0	0	0	0	0	0
1,460	1,540	26	20	14	8	3	0	0	0	0	0	0
1,540	1,620	28	22	17	11	5	0	0	0	0	0	0
1,620	1,700	31	25	19	13	8	2	0	0	0	0	0
1,700	1,780	33	27	22	16	10	4	0	0	0	0	0
1,780	1,860	36	30	24	18	12	7	0	0	0	0	0
1,860	1,940	38	32	27	21	15	9	3	0	0	0	0
1,940	2,020	41	35	29	23	17	12	6	0	0	0	0
2,020	2,100	43	37	32	26	20	14	8	2	0	0	0
2,100	2,180	46	40	34	28	22	17	11	5	0	0	0
2,180	2,260	48	42	37	31	25	19	13	7	2	0	0
2,260	2,340	51	45	39	33	27	22	16	10	4	0	0
2,340	2,420	53	47	41	36	30	24	18	12	7	0	0
2,420	2,500	56	50	44	38	32	27	21	15	9	3	0
2,500	2,580	58	52	46	41	35	29	23	17	12	6	0
2,580	2,660	61	55	49	43	37	31	26	20	14	8	2
2,660	2,740	63	57	51	46	40	34	28	22	17	11	5
2,740	2,820	66	60	54	48	42	36	31	25	19	13	7
2,820	2,900	68	62	56	51	45	39	33	27	21	16	10
2,900	2,980	70	65	59	53	47	41	36	30	24	18	12
2,980	3,060	73	67	61	56	50	44	38	32	26	21	15
3,060	3,140	75	70	64	58	52	46	41	35	29	23	17
3,140	3,220	78	72	66	60	55	49	43	37	31	26	20
3,220	3,300	82	75	69	63	57	51	46	40	34	28	22
3,300	3,380	87	77	71	65	60	54	48	42	36	31	25
3,380	3,460	91	81	74	68	62	56	50	45	39	33	27
3,460	3,540	95	85	76	70	65	59	53	47	41	36	30
3,540	3,620	99	89	79	73	67	61	55	50	44	38	32
3,620	3,700	103	94	84	75	70	64	58	52	46	40	35
3,700	3,780	108	98	88	78	72	66	60	55	49	43	37
3,780	3,860	112	102	92	82	74	69	63	57	51	45	40
3,860	3,940	116	106	96	86	77	71	65	60	54	48	42
3,940	4,020	120	110	100	91	81	74	68	62	56	50	45
4,020	4,100	124	115	105	95	85	76	70	64	59	53	47
4,100	4,180	129	119	109	99	89	79	73	67	61	55	50
4,180	4,260	133	123	113	103	93	84	75	69	64	58	52
4,260	4,340	137	127	117	107	98	88	78	72	66	60	54
4,340	4,420	141	131	121	112	102	92	82	74	69	63	57
4,420	4,500	145	136	126	116	106	96	86	77	71	65	59
4,500	4,580	150	140	130	120	110	100	91	81	74	68	62
4,580	4,660	154	144	134	124	114	105	95	85	76	70	64

MARRIED Persons – MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
4,660	4,740	158	148	138	128	119	109	99	89	79	73	67
4,740	4,820	162	152	142	133	123	113	103	93	83	75	69
4,820	4,900	166	157	147	137	127	117	107	97	88	78	72
4,900	4,980	171	161	151	141	131	121	112	102	92	82	74
4,980	5,060	175	165	155	145	135	126	116	106	96	86	77
5,060	5,140	179	169	159	149	140	130	120	110	100	90	81
5,140	5,220	183	173	163	154	144	134	124	114	104	95	85
5,220	5,300	187	178	168	158	148	138	128	118	109	99	89
5,300	5,380	192	182	172	162	152	142	133	123	113	103	93
5,380	5,460	196	186	176	166	156	147	137	127	117	107	97
5,460	5,540	200	190	180	170	161	151	141	131	121	111	102
5,540	5,620	204	194	184	175	165	155	145	135	125	116	106
5,620	5,700	208	199	189	179	169	159	149	139	130	120	110
5,700	5,780	213	203	193	183	173	163	154	144	134	124	114
5,780	5,860	217	207	197	187	177	168	158	148	138	128	118
5,860	5,940	222	211	201	191	182	172	162	152	142	132	123
5,940	6,020	227	216	205	196	186	176	166	156	146	137	127
6,100	6,100	233	223	212	202	192	182	172	163	153	143	133
6,100	6,180	236	225	214	204	194	184	175	165	155	145	135
6,180	6,260	240	230	219	208	198	189	179	169	159	149	139
6,260	6,340	245	234	223	213	203	193	183	173	163	153	144
6,340	6,420	249	239	228	217	207	197	187	177	167	158	148
6,420	6,500	254	243	233	222	211	201	191	181	172	162	152
6,500	6,580	259	248	237	226	216	205	196	186	176	166	156
6,580	6,660	263	252	242	231	220	210	200	190	180	170	160
6,660	6,740	268	257	246	236	225	214	204	194	184	174	165
6,740	6,820	272	262	251	240	229	219	208	198	188	179	169
6,820	6,900	277	266	255	245	234	223	213	202	193	183	173
6,900	6,980	281	271	260	249	239	228	217	207	197	187	177
6,980	7,060	286	275	264	254	243	232	222	211	201	191	181
7,060	7,140	290	280	269	258	248	237	226	216	205	195	186
7,140	7,220	295	284	274	263	252	242	231	220	209	200	190
7,220	7,300	300	289	278	267	257	246	235	225	214	204	194
7,300	7,380	304	293	283	272	261	251	240	229	219	208	198
7,380	7,460	309	298	287	277	266	255	245	234	223	212	202
7,460	7,540	313	303	292	281	270	260	249	238	228	217	207
7,540	7,620	318	307	296	286	275	264	254	243	232	222	211
7,620	7,700	322	312	301	290	280	269	258	248	237	226	215
7,700	7,780	327	316	306	295	284	273	263	252	241	231	220
7,780	7,860	331	321	310	299	289	278	267	257	246	235	225
7,860	7,940	336	325	315	304	293	283	272	261	251	240	229
7,940	8,020	341	330	319	309	298	287	276	266	255	244	234
8,020	8,100	345	334	324	313	302	292	281	270	260	249	238
8,100	8,180	350	339	328	318	307	296	286	275	264	254	243
8,180	8,260	354	344	333	322	312	301	290	279	269	258	247
8,260	8,340	359	348	337	327	316	305	295	284	273	263	252
8,340	8,420	363	353	342	331	321	310	299	289	278	267	257
8,420	8,500	368	357	347	336	325	315	304	293	282	272	261

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

SINGLE Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	25	0	0	0	0	0	0	0	0	0	0	0
25	30	0	0	0	0	0	0	0	0	0	0	0
30	35	1	0	0	0	0	0	0	0	0	0	0
35	40	1	0	0	0	0	0	0	0	0	0	0
40	45	1	1	0	0	0	0	0	0	0	0	0
45	50	1	1	1	0	0	0	0	0	0	0	0
50	55	1	1	1	0	0	0	0	0	0	0	0
55	60	1	1	1	1	0	0	0	0	0	0	0
60	65	2	1	1	1	0	0	0	0	0	0	0
65	70	2	1	1	1	1	0	0	0	0	0	0
70	75	2	2	1	1	1	1	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	1	0	0	0	0
85	90	3	2	2	2	1	1	1	0	0	0	0
90	95	3	2	2	2	1	1	1	1	0	0	0
95	100	3	3	2	2	2	1	1	1	0	0	0
100	105	3	3	3	2	2	1	1	1	1	0	0
105	110	4	3	3	2	2	2	1	1	1	1	0
110	115	4	4	3	3	2	2	1	1	1	1	0
115	120	4	4	3	3	2	2	2	1	1	1	1
120	125	4	4	4	3	3	2	2	2	1	1	1
125	130	5	4	4	3	3	2	2	2	1	1	1
130	135	5	5	4	4	3	3	2	2	2	1	1
135	140	5	5	4	4	3	3	3	2	2	1	1
140	145	6	5	5	4	4	3	3	2	2	2	1
145	150	6	5	5	4	4	4	3	3	2	2	1
150	155	6	6	5	5	4	4	3	3	2	2	2
155	160	6	6	5	5	5	4	4	3	3	2	2
160	165	7	6	6	5	5	4	4	3	3	3	2
165	170	7	7	6	6	5	5	4	4	3	3	2
170	175	7	7	6	6	5	5	4	4	3	3	3
175	180	8	7	7	6	6	5	5	4	4	3	3
180	185	8	7	7	6	6	5	5	4	4	4	3
185	190	8	8	7	7	6	6	5	5	4	4	3
190	195	8	8	7	7	6	6	5	5	5	4	4
195	200	9	8	8	7	7	6	6	5	5	4	4
200	205	9	9	8	8	7	7	6	6	5	5	4
205	210	9	9	8	8	7	7	6	6	5	5	4
210	215	10	9	9	8	8	7	7	6	6	5	5
215	220	10	9	9	8	8	7	7	6	6	5	5
220	225	10	10	9	9	8	8	7	7	6	6	5
225	230	10	10	9	9	8	8	7	7	6	6	5
230	235	11	10	10	9	9	8	8	7	7	6	6
235	240	11	11	10	10	9	9	8	8	7	7	6
240	245	11	11	10	10	9	9	8	8	7	7	6
245	250	12	11	11	10	10	9	9	8	8	7	7
250	255	12	11	11	10	10	9	9	8	8	7	7
255	260	12	12	11	11	10	10	9	9	8	8	7
260	265	12	12	11	11	10	10	9	9	8	8	7
265	270	13	12	12	11	11	10	10	9	9	8	8
270	275	13	13	12	12	11	11	10	10	9	9	8
275	280	13	13	12	12	11	11	10	10	9	9	8
280	285	14	13	13	12	12	11	11	10	10	9	9
285	290	14	13	13	12	12	11	11	10	10	9	9
290	295	14	14	13	13	12	12	11	11	10	10	9
295	300	14	14	13	13	12	12	11	11	10	10	9

SINGLE Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
300	305	15	14	14	13	13	12	12	11	11	10	10
305	310	15	14	14	14	13	13	12	12	11	11	10
310	315	15	15	14	14	13	13	12	12	11	11	10
315	320	16	15	15	14	14	13	13	12	12	11	11
320	325	16	15	15	14	14	13	13	12	12	11	11
325	330	16	16	15	15	14	14	13	13	12	12	11
330	335	16	16	15	15	14	14	13	13	12	12	11
335	340	17	16	16	15	15	14	14	13	13	12	12
340	345	17	16	16	16	15	15	14	14	13	13	12
345	350	17	17	16	16	15	15	14	14	13	13	12
350	355	18	17	17	16	16	15	15	14	14	13	13
355	360	18	17	17	16	16	15	15	14	14	13	13
360	365	18	18	17	17	16	16	15	15	14	14	13
365	370	18	18	17	17	16	16	15	15	14	14	13
370	375	19	18	18	17	17	16	16	15	15	14	14
375	380	19	18	18	18	17	17	16	16	15	15	14
380	385	19	19	18	18	17	17	16	16	15	15	14
385	390	20	19	19	18	18	17	17	16	16	15	15
390	395	20	19	19	18	18	17	17	16	16	15	15
395	400	20	20	19	19	18	18	17	17	16	16	15
400	405	20	20	19	19	18	18	17	17	16	16	15
405	410	21	20	20	19	19	18	18	17	17	16	16
410	415	21	20	20	19	19	19	18	18	17	17	16
415	420	21	21	20	20	19	19	18	18	17	17	16
420	425	22	21	21	20	20	19	19	18	18	17	17
425	430	22	21	21	20	20	19	19	18	18	17	17
430	435	22	22	21	21	20	20	19	19	18	18	17
435	440	22	22	21	21	20	20	19	19	18	18	17
440	445	23	22	22	21	21	20	20	19	19	18	18
445	450	23	22	22	21	21	21	20	20	19	19	18
450	455	23	23	22	22	21	21	20	20	19	19	18
455	460	24	23	23	22	22	21	21	20	20	19	19
460	465	24	23	23	22	22	21	21	20	20	19	19
465	470	24	24	23	23	22	22	21	21	20	20	19
470	475	24	24	23	23	22	22	21	21	20	20	19
475	480	25	24	24	23	23	22	22	21	21	20	20
480	485	25	24	24	23	23	23	22	22	21	21	20
485	490	25	25	24	24	23	23	22	22	21	21	20
490	495	26	25	25	24	24	23	23	22	22	21	21
495	500	26	25	25	24	24	23	23	22	22	21	21
500	505	26	26	25	25	24	24	23	23	22	22	21
505	510	26	26	25	25	24	24	23	23	22	22	21
510	515	27	26	26	25	25	24	24	23	23	22	22
515	520	27	26	26	25	25	24	24	24	23	23	22
520	525	27	27	26	26	25	25	24	24	23	23	22
525	530	28	27	27	26	26	25	25	24	24	23	23
530	535	28	27	27	26	26	25	25	24	24	23	23
535	540	28	28	27	27	26	26	25	25	24	24	23

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

MARRIED Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	25	0	0	0	0	0	0	0	0	0	0	0
25	30	0	0	0	0	0	0	0	0	0	0	0
30	35	0	0	0	0	0	0	0	0	0	0	0
35	40	0	0	0	0	0	0	0	0	0	0	0
40	45	0	0	0	0	0	0	0	0	0	0	0
45	50	1	0	0	0	0	0	0	0	0	0	0
50	55	1	0	0	0	0	0	0	0	0	0	0
55	60	1	1	0	0	0	0	0	0	0	0	0
60	65	1	1	0	0	0	0	0	0	0	0	0
65	70	1	1	1	0	0	0	0	0	0	0	0
70	75	1	1	1	0	0	0	0	0	0	0	0
75	80	1	1	1	1	0	0	0	0	0	0	0
80	85	2	1	1	1	1	0	0	0	0	0	0
85	90	2	1	1	1	1	0	0	0	0	0	0
90	95	2	2	1	1	1	1	0	0	0	0	0
95	100	2	2	2	1	1	1	0	0	0	0	0
100	105	2	2	2	1	1	1	1	0	0	0	0
105	110	2	2	2	2	1	1	1	0	0	0	0
110	115	3	2	2	2	1	1	1	1	0	0	0
115	120	3	2	2	2	2	1	1	1	1	0	0
120	125	3	3	2	2	2	1	1	1	1	0	0
125	130	3	3	2	2	2	2	1	1	1	1	0
130	135	3	3	3	2	2	2	2	1	1	1	0
135	140	3	3	3	2	2	2	2	1	1	1	1
140	145	3	3	3	3	2	2	2	2	1	1	1
145	150	4	3	3	3	3	2	2	2	1	1	1
150	155	4	3	3	3	3	2	2	2	2	1	1
155	160	4	4	3	3	3	3	2	2	2	2	1
160	165	4	4	4	3	3	3	2	2	2	2	1
165	170	5	4	4	3	3	3	3	2	2	2	2
170	175	5	5	4	4	3	3	3	3	2	2	2
175	180	5	5	4	4	3	3	3	3	2	2	2
180	185	5	5	5	4	4	3	3	3	3	2	2
185	190	6	5	5	4	4	4	3	3	3	2	2
190	195	6	6	5	5	4	4	3	3	3	3	2
195	200	6	6	5	5	4	4	4	3	3	3	2
200	205	7	6	6	5	5	4	4	3	3	3	3
205	210	7	6	6	5	5	5	4	4	3	3	3
210	215	7	7	6	6	5	5	4	4	3	3	3
215	220	7	7	6	6	6	5	5	4	4	3	3
220	225	8	7	7	6	6	5	5	4	4	4	3
225	230	8	7	7	6	6	6	5	5	4	4	3
230	235	8	8	7	7	6	6	5	5	4	4	4
235	240	8	8	7	7	7	6	6	5	5	4	4
240	245	9	8	8	7	7	6	6	5	5	5	4
245	250	9	8	8	8	7	7	6	6	5	5	4
250	255	9	9	8	8	7	7	6	6	6	5	5
255	260	9	9	9	8	8	7	7	6	6	5	5
260	265	10	9	9	8	8	7	7	7	6	6	5
265	270	10	10	9	9	8	8	7	7	6	6	5
270	275	10	10	9	9	8	8	7	7	7	6	6
275	280	11	10	10	9	9	8	8	7	7	6	6
280	285	11	10	10	9	9	8	8	8	7	7	6
285	290	11	11	10	10	9	9	8	8	7	7	6
290	295	11	11	10	10	9	9	9	8	8	7	7
295	300	12	11	11	10	10	9	9	8	8	7	7

MARRIED Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
300	305	12	11	11	10	10	10	9	9	8	8	7
305	310	12	12	11	11	10	10	9	9	8	8	8
310	315	13	12	12	11	11	10	10	9	9	8	8
315	320	13	12	12	11	11	10	10	9	9	8	8
320	325	13	13	12	12	11	11	10	10	9	9	8
325	330	13	13	12	12	11	11	10	10	9	9	9
330	335	14	13	13	12	12	11	11	10	10	9	9
335	340	14	13	13	12	12	11	11	10	10	10	9
340	345	14	14	13	13	12	12	11	11	10	10	9
345	350	15	14	14	13	13	12	12	11	11	10	10
350	355	15	14	14	13	13	12	12	11	11	10	10
355	360	15	15	14	14	13	13	12	12	11	11	10
360	365	15	15	14	14	13	13	12	12	11	11	10
365	370	16	15	15	14	14	13	13	12	12	11	11
370	375	16	15	15	14	14	13	13	12	12	11	11
375	380	16	16	15	15	14	14	13	13	12	12	11
380	385	17	16	16	15	15	14	14	13	13	12	12
385	390	17	16	16	15	15	14	14	13	13	12	12
390	395	17	17	16	16	15	15	14	14	13	13	12
395	400	17	17	16	16	15	15	14	14	13	13	12
400	405	18	17	17	16	16	15	15	14	14	13	13
405	410	18	17	17	16	16	15	15	14	14	13	13
410	415	18	18	17	17	16	16	15	15	14	14	13
415	420	18	18	18	17	17	16	16	15	15	14	14
420	425	19	18	18	17	17	16	16	15	15	14	14
425	430	19	19	18	18	17	17	16	16	15	15	14
430	435	19	19	18	18	17	17	16	16	15	15	14
435	440	20	19	19	18	18	17	17	16	16	15	15
440	445	20	19	19	18	18	17	17	16	16	15	15
445	450	20	20	19	19	18	18	17	17	16	16	15
450	455	20	20	20	19	19	18	18	17	17	16	16
455	460	21	20	20	19	19	18	18	17	17	16	16
460	465	21	21	20	20	19	19	18	18	17	17	16
465	470	21	21	20	20	19	19	18	18	17	17	16
470	475	22	21	21	20	20	19	19	18	18	17	17
475	480	22	21	21	20	20	19	19	18	18	17	17
480	485	22	22	21	21	20	20	19	19	18	18	17
485	490	22	22	22	21	21	20	20	19	19	18	18
490	495	23	22	22	21	21	20	20	19	19	18	18
495	500	23	23	22	22	21	21	20	20	19	19	18
500	505	23	23	22	22	21	21	20	20	19	19	18
505	510	24	23	23	22	22	21	21	20	20	19	19
510	515	24	23	23	22	22	21	21	20	20	19	19
515	520	24	24	23	23	22	22	21	21	20	20	19
520	525	24	24	23	23	23	22	22	21	21	20	20
525	530	25	24	24	23	23	22	22	21	21	20	20
530	535	25	25	24	24	23	23	22	22	21	21	20
535	540	25	25	24	24	23	23	22	22	21	21	20

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

TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions, you may contact the Kansas Department of Revenue:

By Phone

785-368-8222

By Mail

Tax Operations
PO Box 3506
Topeka KS 66625-3506

By Appointment

Go to ksrevenue.org to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

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

PUBLICATIONS

Below is a **list of publications available on the Kansas Department of Revenue's website**. These publications contain instructions applicable to specific business industries and general information for all business owners.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1510, Kansas Sales Tax 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 Business Taxes for Motor Vehicle Transactions
- Publication KS-1527, Kansas Business Taxes for Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes for Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Business Taxes for Agricultural Industries
- Publication KS-1560, Kansas Business Taxes for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales & Use 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 the Kansas Department of Revenue 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 website**. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).