



Withholding Tax Guide

NEW WITHHOLDING TAX RATES
for wages paid on or after July 1, 2024

ksrevenue.gov

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During the 2024 Special Legislative Session, Senate Bill 1 was passed and signed into law. The Bill changed the individual income tax rates, increased the standard deduction for individuals, and increased the amount of the allowable personal exemption for individuals filing Kansas income tax returns. All changes are effective for tax year 2024. Because the income tax rates for tax year 2024 are changing mid-year, it is recommended employees review their Kansas withholding to ensure the amount withheld from wages approximates the employee's expected income tax liability. It is also recommended that employees review their Kansas tax withholding for tax year 2025. See Notice 24.08.

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If there is a conflict between the law and information found in this publication, the law remains the final authority. Under no circumstances should the contents of this publication be used to set or sustain a technical legal position. A library of current policy information is also available on the Kansas Department of Revenue's website at: ksrevenue.gov

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.gov) 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.gov 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).



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*

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 their total Kansas individual income tax personal exemption amount divided by the number of payroll periods in the calendar year. The personal exemption amount is \$9,160 for those who are single, head of household, or married filing separate. For individuals who are married filing joint, the personal exemption amount is \$18,320 (equivalent to two exemptions of \$9,160). Individuals filing as Head of Household may claim an additional withholding allowance in the amount of \$2,320. There is also an additional \$2,320 personal exemption per dependent.

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: Esmeralda Espinoza is paid \$2,000 semi-monthly. She is married and has one dependent. Her spouse does not have income. She has filed the Kansas K-4 form with her employer, claiming three withholding allowances.

PERCENTAGE FORMULA

STEP 1: Add up Esmeralda's withholding allowances. Because she is married and her spouse has no income, the first and second allowance total to \$18,320 (equivalent to \$9,160 for Esmeralda plus \$9,160 for Esmeralda's spouse). An additional withholding allowance of \$2,320 is added for her dependent. $\$18,320 + \$2,320 = \$20,640$. Divide this amount by the number of annual pay periods for Esmeralda. $\$20,640 \div 24 = \860 . This amount can also be found by using the table to the left.

$$\$763.33 + (1 \text{ dependent} \times 96.67) = \$860$$

STEP 2: Subtract the result in Step 1 from Esmeralda's gross payment for the period to arrive at the net payment amount:

$$\$2,000 - \$860 = \$1,140$$

Use the appropriate rate table (Table 3b for Married and Semi-Monthly payroll) to figure the amount to be withheld for Esmeralda. The withholding rate is 5.2% of the net amount of the wage or payment that is over \$343.

$$\$1,140 - \$343 = \$797$$

$$\$797 \times 5.2\% = \$41.44$$

STEP 3: The Kansas withholding on Esmeralda's wages is \$41.44 per pay period, which may be rounded to \$41 (see table below).

WITHHOLDING ALLOWANCE AMOUNTS				
Payroll Frequency	Number of Pay Periods Per Year	Married Filing Joint Allowance \$18,320	Single, Head of Household, or Married Filing Separate Allowance \$9,160	Each Additional Dependent Allowance \$2,320
Daily or Miscellaneous (each pay of payroll period)	260	\$70.46	\$35.23	\$8.92
Weekly	52	\$352.31	\$176.15	\$44.62
Bi-Weekly	26	\$704.62	\$352.31	\$89.23
Semi-Monthly	24	\$763.33	\$381.67	\$96.67
Monthly	12	\$1,526.67	\$763.33	\$193.33
Quarterly	4	\$4,580.00	\$2,290.00	\$580.00
Semi-Annual	2	\$9,160.00	\$4,580.00	\$1,160.00
Annual	1	\$18,320.00	\$9,160.00	\$2,320.00

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.

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	\$150	\$0	\$0	\$343	\$0
\$150	\$1,109	5.2% of excess over \$150	\$343	\$2,260	5.2% of excess over \$343
\$1,109		\$49.83 plus 5.58% of excess over \$1,109	\$2,260		\$99.67 plus 5.58% of excess over \$2,260

WAGE BRACKET TABLE

- STEP 1:** Select the withholding table that represents Esmeralda's payroll period frequency of "semi-monthly" and her 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 Esmeralda's semi-monthly payment of \$2,000. Then, across the top of the table, locate the number of withholding tax allowances claimed on Esmeralda'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 1,970 - 2,010 and the column for 3 withholding allowances intersect at \$41 – this is the amount of Kansas tax to withhold on Esmeralda's wages per pay period.

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
1,530	1,570	63	43	23	18	13	8	3	0	0	0	0
1,570	1,610	65	45	25	20	15	10	5	0	0	0	0
1,610	1,650	67	47	27	22	17	12	7	2	0	0	0
1,650	1,690	69	49	29	24	19	14	9	4	0	0	0
1,690	1,730	71	51	31	26	21	16	11	6	1	0	0
1,730	1,770	73	53	33	28	23	18	13	8	3	0	0
1,770	1,810	75	55	36	31	25	20	15	10	5	0	0
1,810	1,850	77	57	38	33	28	23	18	12	7	2	0
1,850	1,890	79	60	40	35	30	25	20	15	10	5	0
1,890	1,930	81	62	42	37	32	27	22	17	12	7	2
1,930	1,970	84	64	44	39	34	29	24	19	14	9	4
1,970	2,010	86	66	46	41	36	31	26	21	16	11	6
2,010	2,050	88	68	48	43	38	33	28	23	18	13	8
2,050	2,090	90	70	50	45	40	35	30	25	20	15	10
2,090	2,130	92	72	52	47	42	37	32	27	22	17	12
2,130	2,170	94	74	54	49	44	39	34	29	24	19	14

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 \$1,970 you would use the \$1,970 - \$2,010 wage bracket, NOT the \$1,930 - \$1,970 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:

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

INDIVIDUALS CLAIMED AS A DEPENDENT

As of July 1, 2024, any employee may claim a withholding allowance on their K-4, regardless of whether or not they can be claimed as dependent by another Kansas taxpayer.

EXAMPLE: Eric is a high school student who lives at home with his parents and works part time at his local coffee shop. Eric's parents claim him as a dependent on their federal tax return each year. Still, Eric claims one withholding allowance on his K-4.

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:
 - Consumers' Compensating Use Tax
 - Consumable Material
 - Liquor Drink and Liquor Enforcement Tax
 - Retailers' Compensating Use Tax
 - Retailers' Sales Tax
 - Transient Guest Tax
 - Vehicle Rental Tax
- Make payments for the following taxes:
 - ABC Taxes and Fees
 - Charitable Gaming
 - Cigarette Tax Stamp Payment
 - Cigarette Tax, Fees, Fines and Bonds
 - Cigarette/Tobacco Fine Payment
 - Cigarette/Tobacco License Fee
 - Consumable Materials Return/Tax Payment
 - Consumable Material
 - Corporate Estimated Income tax
 - Corporate Income Tax
 - Dry Cleaning Payment Plan Fee
 - Environmental and Solvent Fee
 - Fiduciary Income Tax

- Homestead Claim
- IFTA
- Individual Estimated Income Tax
- Individual Income Tax
- Liquor Drink and Liquor Enforcement
- Mineral Tax
- Motor Fuel
- Petition for Abatement Service Fee
- Privilege Tax
- Privilege Estimated Tax
- Sales and Use Tax
- Tire Excise Tax
- Tobacco Return/Tax Payment
- Tobacco Tax, Fees, Fines and Bonds
- Transient Guest Tax
- Vehicle Rental Excise Tax
- Withholding Tax

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 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

Payment by credit card is available online through third-party vendors. Visit our Electronic Services website at <https://www.ksrevenue.gov/taxpayment.html> for a current list of vendors authorized to accept individual income tax and business tax payments for Kansas. A convenience fee, based on the amount of tax you are paying, will be charged.

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 on prior page). 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)]

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.

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					
	Jul 1-15	Jul 25							
	Jul 16-31	Aug 10							
	Aug 1-15	Aug 25							
	Aug 16-31	Sep 10							
Sep 1-15	Sep 25								
Sep 16-30	Oct 10								
Oct 1-15	Oct 25								
Oct 16-31	Nov 10								
Nov 1-15	Nov 25								
Nov 16-30	Dec 10								
Dec 1-15	Dec 25								
Dec 16-31	Jan 10								

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 of tax made electronically. Although there are several methods

EXAMPLE: Amara, president of XYZ Mining Company, pays her employees on a weekly basis. Her filing frequency for Kansas withholding tax is monthly and she uses a spreadsheet to maintain her payroll records—a portion of which is shown here. Using her spreadsheet, she follows the five steps shown here to report and pay Kansas withholding tax for her July 2024 tax period.

STEP 1: Go to ksrevenue.gov to begin the sign-in process for the **KDOR Customer Service Center (KCSC)**. If you are a first time user, click **Register Now** and complete the registration page. (**NOTE:** First time users will need to obtain an access code from the Department of Revenue by contacting the Taxpayer Assistance Center. See page 41 for contact information.) If already registered, 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 **Electronic Funds Transfer Authorization Form (EF-101)** here. 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: On the Home Menu, 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 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.

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.gov).

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

PAY PERIOD ENDING	NAME	TOTAL REGULAR HOURS	EARNINGS		DEDUCTIONS				NET PAY	PMT CONF NO
			REG RATE	TOTAL	SS	MEDICARE	FED WH	STATE WH		
7/5	Aliyah Johnson	40	18.75	750.00	46.50	10.88	46.00	26.00	620.63	1402
	Javier Morales	40	15.25	610.00	37.82	8.85	33.00	19.00	511.34	1403
	Maya Nguyen	25	15.25	381.25	23.64	5.53	10.00	6.00	336.08	1404
	Ravi Gupta	40	15.25	610.00	37.82	8.85	33.00	19.00	511.34	1405
7/12	Aliyah Johnson	40	19.75	790.00	48.98	11.46	52.00	29.00	648.57	1435
	Javier Morales	40	15.25	610.00	37.82	8.85	33.00	19.00	511.34	1436
	Maya Nguyen	25	15.25	381.25	23.64	5.53	10.00	6.00	336.08	1437
	Ravi Gupta	40	15.25	610.00	37.82	8.85	33.00	19.00	511.34	1438
7/19	Aliyah Johnson	40	19.75	790.00	48.98	11.46	52.00	29.00	648.57	1521
	Javier Morales	40	15.25	610.00	37.82	8.85	33.00	19.00	511.34	1522
	Maya Nguyen	25	15.25	381.25	23.64	5.53	10.00	6.00	336.08	1523
	Ravi Gupta	40	15.25	610.00	37.82	8.85	33.00	19.00	511.34	1524
7/26	Aliyah Johnson	40	19.75	790.00	48.98	11.46	52.00	29.00	648.57	1554
	Javier Morales	40	15.25	610.00	37.82	8.85	33.00	19.00	511.34	1555
	Maya Nguyen	25	15.25	381.25	23.64	5.53	10.00	6.00	336.08	1556
	Ravi Gupta	40	15.25	610.00	37.82	8.85	33.00	19.00	511.34	1557
MONTHLY TOTALS				9,525.00	590.55	138.11	506.00	289.00	8,001.34	

STEP 4: Select **Accounts** on the yellow menu bar at the top of the page, then select **Manage Account** for your withholding tax account. Click **Payment with KW-5 Coupon** and then complete the KW-5.

- 1) Select the **Period and Year** (in this example “July” and “2024”) from the dropdown menu for your reporting period.
- 2) Select **Withholding Payment & Return** from the dropdown menu. Enter the total amount of Kansas withholding tax due in dollars and cents (\$289.00 for this example)
- 3) If applicable, enter credit memo information.
- 4) Enter the **Total Amount you want to pay**.
- 5) Select a **Settlement Date**.
- 6) Complete the **Payment Funding Source** section and click **Continue**.

STEP 5: Verify the information you entered and click **Submit Payment**. A Payment Detail page will provide your confirmation number. This page can be printed or downloaded for your business tax records. It is also retained in the KCSC in the **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: Juan, a monthly filer, began a curbside pickup restaurant business in Kansas in March 2024. He filed his monthly KW-5 deposit reports using the Kansas online application. His annual return (KW-3) is now due. He uses the following steps to complete it electronically.

STEP 1: Go to ksrevenue.gov to begin the sign-in process for the **KDOR Customer Service Center (KCSC)**. If you are a first-time user, click **Register Now** and complete the registration page. (**NOTE:** First time users will need to obtain an access code from the Department of Revenue by contacting the Taxpayer Assistance Center See page 41 for contact information). If already registered, enter your e-mail address and password to sign-in.

STEP 2: On the Home Menu, 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 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 **Accounts** on the yellow menu bar at the top of the page, then select **Manage Account** for your withholding tax account. Click **File your KW-3 Tax Information to KDOR** and then complete the KW-3.

- 1) Read the KW-3 Withholding Instructions and then click **Continue**.
- 2) Click **Start a new Return**.
- 3) Enter your Name and Address information.
- 4) Select the tax year from the drop down menu. Then select a return type and click **Continue**.
- 5) Add all KW-5 payments made during the filing year. Enter payments amounts and click **Calculate Totals**. Then click **Continue**.
- 6) Enter the **Total Kansas Tax Withheld on W-2s and 1099s**, the **Amount of credit memos for overpayment from previous year used this year** (if applicable), and the **Total number of Kansas W-2s and/or federal 1099 forms**. Penalty and Interest are automatically calculated. Click **Continue**.
- 7) If a balance is due, a KW-3 payment screen will display. Enter your payment information and click **Continue**.
- 8) Verify the displayed information is correct. Complete the Verification and Agreement section, then click **Submit Return**.

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-XXXXXXXXXF-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

a Employer's social security number		OMB No. 1545-0048		Safe, accurate, FAST! Use e-file Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld		
		5 Medicare wages and tips	6 Medicare tax withheld		
d Control number		7 Social security tips	8 Allocated tips		
		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suffix		11 Nonqualified plans	12a See instructions for box 12		
		13 Statutory employee <input type="checkbox"/> Retiree <input type="checkbox"/> Trust or beneficiary <input type="checkbox"/>	12b		
f Employee's address and ZIP code		14 Other	12c		
			12d		
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2024 Department of the Treasury - Internal Revenue Service
 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.

for 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.gov/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/payers 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 will be assessed whenever the full amount of tax due is not remitted to KDOR by its due date. Reports filed on time without payment of tax due have the same penalties as those that are filed late. The penalty rate will be applied to the underpayment (the difference between the amount of the tax required to be withheld and the amount remitted on or before the due date). Penalty rates for late payments increase over time.

- 2% of the underpayment if remitted within one to five days of the due date
- 5% if remitted within six to 15 days
- 10% if remitted after 15 days
- 15% if remitted after 15 days and the Department of Revenue has issued a notice to the taxpayer regarding the underpayment and the amount due was not remitted within 10 days of issuance of the notice.

An additional penalty of 1% per month (up to a maximum of 24%) is assessed on the unpaid balance of tax due.

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.gov 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.GOV)

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 (ksrevenue.gov/prpil.html).

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/agencies/whd).

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 sos.ks.gov

KANSAS SMALL BUSINESS DEVELOPMENT CENTER (KSBDC)

There are a number of campus-based centers throughout Kansas that specialize in providing direct one-on-one counseling on small business issues. Contact 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 <u>does not have income</u> 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 (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 Head of Household 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.

<p>1 Print your First Name and Middle Initial</p>	<p>Last Name</p>	<p>2 Social Security Number</p>
<p>Mailing address</p>	<p>3 Allowance Rate Mark the allowance rate selected in Line A above.</p> <p style="text-align: center;"><input type="checkbox"/> Single <input type="checkbox"/> Joint</p>	
<p>4 Total number of allowances you are claiming (from Line F above)</p>	<p>4</p>	
<p>5 Enter any additional amount you want withheld from each paycheck (this is optional)</p>	<p>5</p>	<p>\$</p>
<p>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</p> <p>Note: The Kansas Department of Revenue will receive your federal W-2 forms for all years claimed Exempt.</p>	<p>6</p>	
<p>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.</p>		
<p>SIGN HERE ►</p>		<p>Date</p>
<p>7 Employer's Name and Address</p>		<p>8 EIN (Employer ID Number)</p>

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 July 1, 2024)

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	\$69	\$0	\$0	\$158	\$0
\$69	\$512	5.2% of excess over \$69	\$158	\$1,043	5.2% of excess over \$158
\$512		\$23.00 plus 5.58% of excess over \$512	\$1,043		\$46.00 plus 5.58% of excess over \$1,043

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	\$139	\$0	\$0	\$317	\$0
\$139	\$1,023	5.2% of excess over \$139	\$317	\$2,086	5.2% of excess over \$317
\$1,023		\$46.00 plus 5.58% of excess over \$1,023	\$2,086		\$92.00 plus 5.58% of excess over \$2,086

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	\$150	\$0	\$0	\$343	\$0
\$150	\$1,109	5.2% of excess over \$150	\$343	\$2,260	5.2% of excess over \$343
\$1,109		\$49.83 plus 5.58% of excess over \$1,109	\$2,260		\$99.67 plus 5.58% of excess over \$2,260

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	\$300	\$0	\$0	\$687	\$0
\$300	\$2,217	5.2% of excess over \$300	\$687	\$4,520	5.2% of excess over \$687
\$2,217		\$99.67 plus 5.58% of excess over \$2,217	\$4,520		\$199.33 plus 5.58% of excess over \$4,520

TABLES FOR PERCENTAGE METHOD OF KANSAS WITHHOLDING

(For wages paid on and after July 1, 2024)

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	\$901	\$0	\$0	\$2,060	\$0
\$901	\$6,651	5.2% of excess over \$901	\$2,060	\$13,560	5.2% of excess over \$2,060
\$6,651		\$299.00 plus 5.58% of excess over \$6,651	\$13,560		\$598.00 plus 5.58% of excess over \$13,560

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	\$1,803	\$0	\$0	\$4,120	\$0
\$1,803	\$13,303	5.2% of excess over \$1,803	\$4,120	\$27,120	5.2% of excess over \$4,120
\$13,303		\$598.00 plus 5.58% of excess over \$13,303	\$27,120		\$1,196.00 plus 5.58% of excess over \$27,120

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	\$3,605	\$0	\$0	\$8,240	\$0
\$3,605	\$26,605	5.2% of excess over \$3,605	\$8,240	\$54,240	5.2% of excess over \$8,240
\$26,605		\$1,196.00 plus 5.58% of excess over \$26,605	\$54,240		\$2,392.00 plus 5.58% of excess over \$54,240

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	\$14	\$0	\$0	\$32	\$0
\$14	\$102	5.2% of excess over \$14	\$32	\$209	5.2% of excess over \$32
\$102		\$4.60 plus 5.58% of excess over \$102	\$209		\$9.20 plus 5.58% of excess over \$209

SINGLE Persons – WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	65	0	0	0	0	0	0	0	0	0	0	0
65	75	0	0	0	0	0	0	0	0	0	0	0
75	85	1	0	0	0	0	0	0	0	0	0	0
85	95	1	0	0	0	0	0	0	0	0	0	0
95	105	2	0	0	0	0	0	0	0	0	0	0
105	115	2	0	0	0	0	0	0	0	0	0	0
115	125	3	0	0	0	0	0	0	0	0	0	0
125	135	3	0	0	0	0	0	0	0	0	0	0
135	145	4	0	0	0	0	0	0	0	0	0	0
145	155	4	0	0	0	0	0	0	0	0	0	0
155	165	5	0	0	0	0	0	0	0	0	0	0
165	175	5	0	0	0	0	0	0	0	0	0	0
175	185	6	0	0	0	0	0	0	0	0	0	0
185	195	6	0	0	0	0	0	0	0	0	0	0
195	205	7	0	0	0	0	0	0	0	0	0	0
205	215	7	0	0	0	0	0	0	0	0	0	0
215	225	8	0	0	0	0	0	0	0	0	0	0
225	235	8	0	0	0	0	0	0	0	0	0	0
235	245	9	0	0	0	0	0	0	0	0	0	0
245	255	9	0	0	0	0	0	0	0	0	0	0
255	265	10	1	0	0	0	0	0	0	0	0	0
265	275	10	1	0	0	0	0	0	0	0	0	0
275	285	11	2	0	0	0	0	0	0	0	0	0
285	295	11	2	0	0	0	0	0	0	0	0	0
295	305	12	3	1	0	0	0	0	0	0	0	0
305	315	13	3	1	0	0	0	0	0	0	0	0
315	325	13	4	2	0	0	0	0	0	0	0	0
325	335	14	4	2	0	0	0	0	0	0	0	0
335	345	14	5	3	0	0	0	0	0	0	0	0
345	355	15	5	3	1	0	0	0	0	0	0	0
355	365	15	6	4	1	0	0	0	0	0	0	0
365	375	16	6	4	2	0	0	0	0	0	0	0
375	385	16	7	5	2	0	0	0	0	0	0	0
385	395	17	8	5	3	1	0	0	0	0	0	0
395	405	17	8	6	3	1	0	0	0	0	0	0
405	415	18	9	6	4	2	0	0	0	0	0	0
415	425	18	9	7	4	2	0	0	0	0	0	0
425	435	19	10	7	5	3	0	0	0	0	0	0
435	445	19	10	8	5	3	1	0	0	0	0	0
445	455	20	11	8	6	4	1	0	0	0	0	0
455	465	20	11	9	7	4	2	0	0	0	0	0
465	475	21	12	9	7	5	2	0	0	0	0	0
475	485	21	12	10	8	5	3	1	0	0	0	0
485	495	22	13	10	8	6	3	1	0	0	0	0
495	505	22	13	11	9	6	4	2	0	0	0	0
505	515	23	14	11	9	7	4	2	0	0	0	0
515	525	23	14	12	10	7	5	3	0	0	0	0
525	535	24	15	12	10	8	6	3	1	0	0	0
535	545	25	15	13	11	8	6	4	1	0	0	0
545	555	25	16	14	11	9	7	4	2	0	0	0
555	565	26	16	14	12	9	7	5	2	0	0	0
565	575	26	17	15	12	10	8	5	3	1	0	0
575	585	27	17	15	13	10	8	6	3	1	0	0
585	595	27	18	16	13	11	9	6	4	2	0	0
595	605	28	18	16	14	11	9	7	5	2	0	0
605	615	28	19	17	14	12	10	7	5	3	0	0

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	29	19	17	15	13	10	8	6	3	1	0
625	635	30	20	18	15	13	11	8	6	4	1	0
635	645	30	21	18	16	14	11	9	7	4	2	0
645	655	31	21	19	16	14	12	9	7	5	2	0
655	665	31	22	19	17	15	12	10	8	5	3	1
665	675	32	22	20	17	15	13	10	8	6	4	1
675	685	32	23	20	18	16	13	11	9	6	4	2
685	695	33	23	21	18	16	14	12	9	7	5	2
695	705	33	24	21	19	17	14	12	10	7	5	3
705	715	34	24	22	20	17	15	13	10	8	6	3
715	725	35	25	22	20	18	15	13	11	8	6	4
725	735	35	25	23	21	18	16	14	11	9	7	4
735	745	36	26	23	21	19	16	14	12	9	7	5
745	755	36	26	24	22	19	17	15	12	10	8	5
755	765	37	27	25	22	20	17	15	13	11	8	6
765	775	37	28	25	23	20	18	16	13	11	9	6
775	785	38	28	26	23	21	19	16	14	12	9	7
785	795	39	29	26	24	21	19	17	14	12	10	7
795	805	39	29	27	24	22	20	17	15	13	10	8
805	815	40	30	27	25	22	20	18	15	13	11	8
815	825	40	30	28	25	23	21	18	16	14	11	9
825	835	41	31	28	26	23	21	19	16	14	12	10
835	845	41	31	29	26	24	22	19	17	15	12	10
845	855	42	32	30	27	25	22	20	18	15	13	11
855	865	42	33	30	28	25	23	20	18	16	13	11
865	875	43	33	31	28	26	23	21	19	16	14	12
875	885	44	34	31	29	26	24	21	19	17	14	12
885	895	44	34	32	29	27	24	22	20	17	15	13
895	905	45	35	32	30	27	25	22	20	18	15	13
905	915	45	35	33	30	28	25	23	21	18	16	14
915	925	46	36	33	31	28	26	23	21	19	17	14
925	935	46	36	34	32	29	27	24	22	19	17	15
935	945	47	37	35	32	30	27	25	22	20	18	15
945	955	47	38	35	33	30	28	25	23	20	18	16
955	965	48	38	36	33	31	28	26	23	21	19	16
965	975	49	39	36	34	31	29	26	24	21	19	17
975	985	49	39	37	34	32	29	27	24	22	20	17
985	995	50	40	37	35	32	30	27	25	22	20	18
995	1,005	50	40	38	35	33	30	28	25	23	21	18
1,005	1,015	51	41	38	36	33	31	29	26	24	21	19
1,015	1,025	51	42	39	37	34	32	29	27	24	22	19
1,025	1,035	52	42	40	37	35	32	30	27	25	22	20
1,035	1,045	52	43	40	38	35	33	30	28	25	23	20
1,045	1,055	53	43	41	38	36	33	31	28	26	23	21
1,055	1,065	54	44	41	39	36	34	31	29	26	24	21
1,065	1,075	54	44	42	39	37	34	32	29	27	24	22
1,075	1,085	55	45	42	40	37	35	32	30	27	25	23
1,085	1,095	55	45	43	40	38	35	33	30	28	26	23

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

MARRIED Persons – WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	60	0	0	0	0	0	0	0	0	0	0	0
60	80	0	0	0	0	0	0	0	0	0	0	0
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	0	0	0	0	0	0	0	0	0	0	0
140	160	0	0	0	0	0	0	0	0	0	0	0
160	180	1	0	0	0	0	0	0	0	0	0	0
180	200	2	0	0	0	0	0	0	0	0	0	0
200	220	3	0	0	0	0	0	0	0	0	0	0
220	240	4	0	0	0	0	0	0	0	0	0	0
240	260	5	0	0	0	0	0	0	0	0	0	0
260	280	6	0	0	0	0	0	0	0	0	0	0
280	300	7	0	0	0	0	0	0	0	0	0	0
300	320	8	0	0	0	0	0	0	0	0	0	0
320	340	9	0	0	0	0	0	0	0	0	0	0
340	360	10	1	0	0	0	0	0	0	0	0	0
360	380	11	2	0	0	0	0	0	0	0	0	0
380	400	12	3	0	0	0	0	0	0	0	0	0
400	420	13	4	0	0	0	0	0	0	0	0	0
420	440	14	5	0	0	0	0	0	0	0	0	0
440	460	15	6	0	0	0	0	0	0	0	0	0
460	480	16	7	0	0	0	0	0	0	0	0	0
480	500	17	8	0	0	0	0	0	0	0	0	0
500	520	18	9	0	0	0	0	0	0	0	0	0
520	540	19	10	1	0	0	0	0	0	0	0	0
540	560	20	11	2	0	0	0	0	0	0	0	0
560	580	21	12	3	1	0	0	0	0	0	0	0
580	600	22	13	4	2	0	0	0	0	0	0	0
600	620	24	14	5	3	1	0	0	0	0	0	0
620	640	25	15	6	4	2	0	0	0	0	0	0
640	660	26	16	7	5	3	0	0	0	0	0	0
660	680	27	17	8	6	4	1	0	0	0	0	0
680	700	28	19	9	7	5	2	0	0	0	0	0
700	720	29	20	10	8	6	3	1	0	0	0	0
720	740	30	21	11	9	7	4	2	0	0	0	0
740	760	31	22	12	10	8	6	3	1	0	0	0
760	780	32	23	14	11	9	7	4	2	0	0	0
780	800	33	24	15	12	10	8	5	3	1	0	0
800	820	34	25	16	13	11	9	6	4	2	0	0
820	840	35	26	17	14	12	10	7	5	3	0	0
840	860	36	27	18	15	13	11	8	6	4	1	0
860	880	37	28	19	16	14	12	9	7	5	2	0
880	900	38	29	20	17	15	13	10	8	6	4	1
900	920	39	30	21	18	16	14	12	9	7	5	2
920	940	40	31	22	20	17	15	13	10	8	6	3
940	960	41	32	23	21	18	16	14	11	9	7	4
960	980	42	33	24	22	19	17	15	12	10	8	5
980	1,000	43	34	25	23	20	18	16	13	11	9	6
1,000	1,020	44	35	26	24	21	19	17	14	12	10	7
1,020	1,040	45	36	27	25	22	20	18	15	13	11	8
1,040	1,060	46	37	28	26	23	21	19	16	14	12	10
1,060	1,080	48	38	29	27	24	22	20	18	15	13	11
1,080	1,100	49	39	30	28	26	23	21	19	16	14	12
1,100	1,120	50	40	31	29	27	24	22	20	17	15	13
1,120	1,140	51	41	32	30	28	25	23	21	18	16	14
1,140	1,160	52	42	33	31	29	26	24	22	19	17	15

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	53	43	34	32	30	27	25	23	20	18	16
1,180	1,200	54	45	35	33	31	28	26	24	21	19	17
1,200	1,220	55	46	36	34	32	29	27	25	22	20	18
1,220	1,240	56	47	37	35	33	30	28	26	24	21	19
1,240	1,260	58	48	38	36	34	32	29	27	25	22	20
1,260	1,280	59	49	40	37	35	33	30	28	26	23	21
1,280	1,300	60	50	41	38	36	34	31	29	27	24	22
1,300	1,320	61	51	42	39	37	35	32	30	28	25	23
1,320	1,340	62	52	43	40	38	36	33	31	29	26	24
1,340	1,360	63	53	44	41	39	37	34	32	30	27	25
1,360	1,380	64	54	45	42	40	38	35	33	31	28	26
1,380	1,400	65	56	46	43	41	39	36	34	32	30	27
1,400	1,420	66	57	47	44	42	40	38	35	33	31	28
1,420	1,440	68	58	48	46	43	41	39	36	34	32	29
1,440	1,460	69	59	49	47	44	42	40	37	35	33	30
1,460	1,480	70	60	50	48	45	43	41	38	36	34	31
1,480	1,500	71	61	51	49	46	44	42	39	37	35	32
1,500	1,520	72	62	52	50	47	45	43	40	38	36	33
1,520	1,540	73	63	54	51	49	46	44	41	39	37	34
1,540	1,560	74	64	55	52	50	47	45	42	40	38	36
1,560	1,580	75	66	56	53	51	48	46	44	41	39	37
1,580	1,600	77	67	57	54	52	49	47	45	42	40	38
1,600	1,620	78	68	58	55	53	51	48	46	43	41	39
1,620	1,640	79	69	59	57	54	52	49	47	44	42	40
1,640	1,660	80	70	60	58	55	53	50	48	45	43	41
1,660	1,680	81	71	61	59	56	54	51	49	46	44	42
1,680	1,700	82	72	62	60	57	55	52	50	48	45	43
1,700	1,720	83	73	64	61	59	56	54	51	49	46	44
1,720	1,740	84	75	65	62	60	57	55	52	50	47	45
1,740	1,760	85	76	66	63	61	58	56	53	51	48	46
1,760	1,780	87	77	67	64	62	59	57	54	52	49	47
1,780	1,800	88	78	68	66	63	61	58	56	53	51	48
1,800	1,820	89	79	69	67	64	62	59	57	54	52	49
1,820	1,840	90	80	70	68	65	63	60	58	55	53	50
1,840	1,860	91	81	71	69	66	64	61	59	56	54	51
1,860	1,880	92	82	72	70	68	65	63	60	58	55	53
1,880	1,900	93	83	74	71	69	66	64	61	59	56	54
1,900	1,920	94	85	75	72	70	67	65	62	60	57	55
1,920	1,940	95	86	76	73	71	68	66	63	61	58	56
1,940	1,960	97	87	77	74	72	69	67	65	62	60	57
1,960	1,980	98	88	78	76	73	71	68	66	63	61	58
1,980	2,000	99	89	79	77	74	72	69	67	64	62	59
2,000	2,020	100	90	80	78	75	73	70	68	65	63	60
2,020	2,040	101	91	81	79	76	74	71	69	66	64	61
2,040	2,060	102	92	83	80	78	75	73	70	68	65	63
2,060	2,080	103	93	84	81	79	76	74	71	69	66	64
2,080	2,100	104	95	85	82	80	77	75	72	70	67	65
2,120	2,140	107	97	87	85	82	80	77	75	72	70	67

\$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	2	0	0	0	0	0	0	0	0	0	0
185	205	3	0	0	0	0	0	0	0	0	0	0
205	225	4	0	0	0	0	0	0	0	0	0	0
225	245	5	0	0	0	0	0	0	0	0	0	0
245	265	6	0	0	0	0	0	0	0	0	0	0
265	285	7	0	0	0	0	0	0	0	0	0	0
285	305	8	0	0	0	0	0	0	0	0	0	0
305	325	9	0	0	0	0	0	0	0	0	0	0
325	345	10	0	0	0	0	0	0	0	0	0	0
345	365	11	0	0	0	0	0	0	0	0	0	0
365	385	12	0	0	0	0	0	0	0	0	0	0
385	405	13	0	0	0	0	0	0	0	0	0	0
405	425	14	0	0	0	0	0	0	0	0	0	0
425	445	15	0	0	0	0	0	0	0	0	0	0
445	465	16	0	0	0	0	0	0	0	0	0	0
465	485	17	0	0	0	0	0	0	0	0	0	0
485	505	19	0	0	0	0	0	0	0	0	0	0
505	525	20	1	0	0	0	0	0	0	0	0	0
525	545	21	2	0	0	0	0	0	0	0	0	0
545	565	22	3	0	0	0	0	0	0	0	0	0
565	585	23	4	0	0	0	0	0	0	0	0	0
585	605	24	5	1	0	0	0	0	0	0	0	0
605	625	25	6	2	0	0	0	0	0	0	0	0
625	645	26	7	3	0	0	0	0	0	0	0	0
645	665	27	9	4	0	0	0	0	0	0	0	0
665	685	28	10	5	0	0	0	0	0	0	0	0
685	705	29	11	6	1	0	0	0	0	0	0	0
705	725	30	12	7	2	0	0	0	0	0	0	0
725	745	31	13	8	3	0	0	0	0	0	0	0
745	765	32	14	9	4	0	0	0	0	0	0	0
765	785	33	15	10	5	1	0	0	0	0	0	0
785	805	34	16	11	7	2	0	0	0	0	0	0
805	825	35	17	12	8	3	0	0	0	0	0	0
825	845	36	18	13	9	4	0	0	0	0	0	0
845	865	37	19	14	10	5	0	0	0	0	0	0
865	885	38	20	15	11	6	1	0	0	0	0	0
885	905	39	21	16	12	7	2	0	0	0	0	0
905	925	40	22	17	13	8	3	0	0	0	0	0
925	945	41	23	18	14	9	5	0	0	0	0	0
945	965	42	24	19	15	10	6	1	0	0	0	0
965	985	43	25	21	16	11	7	2	0	0	0	0
985	1,005	45	26	22	17	12	8	3	0	0	0	0
1,005	1,025	46	27	23	18	13	9	4	0	0	0	0
1,025	1,045	47	28	24	19	14	10	5	0	0	0	0
1,045	1,065	48	29	25	20	15	11	6	1	0	0	0
1,065	1,085	49	30	26	21	16	12	7	3	0	0	0
1,085	1,105	50	31	27	22	17	13	8	4	0	0	0
1,105	1,125	51	32	28	23	19	14	9	5	0	0	0
1,125	1,145	52	33	29	24	20	15	10	6	1	0	0
1,145	1,165	53	35	30	25	21	16	11	7	2	0	0
1,165	1,185	54	36	31	26	22	17	12	8	3	0	0
1,185	1,205	56	37	32	27	23	18	13	9	4	0	0
1,205	1,225	57	38	33	28	24	19	14	10	5	0	0

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	58	39	34	29	25	20	15	11	6	2	0
1,245	1,265	59	40	35	30	26	21	17	12	7	3	0
1,265	1,285	60	41	36	31	27	22	18	13	8	4	0
1,285	1,305	61	42	37	33	28	23	19	14	9	5	0
1,305	1,325	62	43	38	34	29	24	20	15	10	6	1
1,325	1,345	63	44	39	35	30	25	21	16	11	7	2
1,345	1,365	65	45	40	36	31	26	22	17	12	8	3
1,365	1,385	66	46	41	37	32	27	23	18	13	9	4
1,385	1,405	67	47	42	38	33	28	24	19	15	10	5
1,405	1,425	68	48	43	39	34	29	25	20	16	11	6
1,425	1,445	69	49	44	40	35	31	26	21	17	12	7
1,445	1,465	70	50	45	41	36	32	27	22	18	13	8
1,465	1,485	71	52	47	42	37	33	28	23	19	14	9
1,485	1,505	72	53	48	43	38	34	29	24	20	15	10
1,505	1,525	73	54	49	44	39	35	30	25	21	16	11
1,525	1,545	75	55	50	45	40	36	31	26	22	17	13
1,545	1,565	76	56	51	46	41	37	32	27	23	18	14
1,565	1,585	77	57	52	47	42	38	33	29	24	19	15
1,585	1,605	78	58	53	48	43	39	34	30	25	20	16
1,605	1,625	79	59	54	49	45	40	35	31	26	21	17
1,625	1,645	80	60	56	51	46	41	36	32	27	22	18
1,645	1,665	81	62	57	52	47	42	37	33	28	23	19
1,665	1,685	82	63	58	53	48	43	38	34	29	24	20
1,685	1,705	83	64	59	54	49	44	39	35	30	25	21
1,705	1,725	85	65	60	55	50	45	40	36	31	27	22
1,725	1,745	86	66	61	56	51	46	41	37	32	28	23
1,745	1,765	87	67	62	57	52	47	43	38	33	29	24
1,765	1,785	88	68	63	58	53	48	44	39	34	30	25
1,785	1,805	89	69	64	59	54	50	45	40	35	31	26
1,805	1,825	90	71	66	61	56	51	46	41	36	32	27
1,825	1,845	91	72	67	62	57	52	47	42	37	33	28
1,845	1,865	92	73	68	63	58	53	48	43	38	34	29
1,865	1,885	94	74	69	64	59	54	49	44	39	35	30
1,885	1,905	95	75	70	65	60	55	50	45	41	36	31
1,905	1,925	96	76	71	66	61	56	51	46	42	37	32
1,925	1,945	97	77	72	67	62	57	52	47	43	38	33
1,945	1,965	98	78	73	68	63	58	53	48	44	39	34
1,965	1,985	99	79	74	70	65	60	55	50	45	40	35
1,985	2,005	100	81	76	71	66	61	56	51	46	41	36
2,005	2,025	101	82	77	72	67	62	57	52	47	42	37
2,025	2,045	102	83	78	73	68	63	58	53	48	43	39
2,045	2,065	104	84	79	74	69	64	59	54	49	44	40
2,065	2,085	105	85	80	75	70	65	60	55	50	45	41
2,085	2,105	106	86	81	76	71	66	61	56	51	46	42
2,105	2,125	107	87	82	77	72	67	62	57	52	47	43
2,125	2,145	108	88	83	78	73	68	63	59	54	49	44
2,145	2,165	109	90	85	80	75	70	65	60	55	50	45
2,165	2,185	110	91	86	81	76	71	66	61	56	51	46

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

MARRIED Persons – BI-WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	130	0	0	0	0	0	0	0	0	0	0	0
130	170	0	0	0	0	0	0	0	0	0	0	0
170	210	0	0	0	0	0	0	0	0	0	0	0
210	250	0	0	0	0	0	0	0	0	0	0	0
250	290	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	2	0	0	0	0	0	0	0	0	0	0
370	410	4	0	0	0	0	0	0	0	0	0	0
410	450	6	0	0	0	0	0	0	0	0	0	0
450	490	8	0	0	0	0	0	0	0	0	0	0
490	530	10	0	0	0	0	0	0	0	0	0	0
530	570	12	0	0	0	0	0	0	0	0	0	0
570	610	14	0	0	0	0	0	0	0	0	0	0
610	650	16	0	0	0	0	0	0	0	0	0	0
650	690	18	0	0	0	0	0	0	0	0	0	0
690	730	20	2	0	0	0	0	0	0	0	0	0
730	770	23	4	0	0	0	0	0	0	0	0	0
770	810	25	6	0	0	0	0	0	0	0	0	0
810	850	27	8	0	0	0	0	0	0	0	0	0
850	890	29	10	0	0	0	0	0	0	0	0	0
890	930	31	13	0	0	0	0	0	0	0	0	0
930	970	33	15	0	0	0	0	0	0	0	0	0
970	1,010	35	17	0	0	0	0	0	0	0	0	0
1,010	1,050	37	19	0	0	0	0	0	0	0	0	0
1,050	1,090	39	21	3	0	0	0	0	0	0	0	0
1,090	1,130	41	23	5	0	0	0	0	0	0	0	0
1,130	1,170	43	25	7	2	0	0	0	0	0	0	0
1,170	1,210	45	27	9	4	0	0	0	0	0	0	0
1,210	1,250	47	29	11	6	2	0	0	0	0	0	0
1,250	1,290	50	31	13	8	4	0	0	0	0	0	0
1,290	1,330	52	33	15	10	6	1	0	0	0	0	0
1,330	1,370	54	35	17	12	8	3	0	0	0	0	0
1,370	1,410	56	37	19	15	10	5	0	0	0	0	0
1,410	1,450	58	40	21	17	12	7	3	0	0	0	0
1,450	1,490	60	42	23	19	14	9	5	0	0	0	0
1,490	1,530	62	44	25	21	16	11	7	2	0	0	0
1,530	1,570	64	46	27	23	18	14	9	4	0	0	0
1,570	1,610	66	48	30	25	20	16	11	6	2	0	0
1,610	1,650	68	50	32	27	22	18	13	8	4	0	0
1,650	1,690	70	52	34	29	24	20	15	11	6	1	0
1,690	1,730	72	54	36	31	27	22	17	13	8	3	0
1,730	1,770	75	56	38	33	29	24	19	15	10	5	0
1,770	1,810	77	58	40	35	31	26	21	17	12	7	3
1,810	1,850	79	60	42	37	33	28	23	19	14	10	5
1,850	1,890	81	62	44	39	35	30	26	21	16	12	7
1,890	1,930	83	65	46	42	37	32	28	23	18	14	9
1,930	1,970	85	67	48	44	39	34	30	25	20	16	11
1,970	2,010	87	69	50	46	41	36	32	27	23	18	13
2,010	2,050	89	71	52	48	43	39	34	29	25	20	15
2,050	2,090	91	73	55	50	45	41	36	31	27	22	17
2,090	2,130	93	75	57	52	47	43	38	33	29	24	19
2,130	2,170	96	77	59	54	49	45	40	35	31	26	22
2,170	2,210	98	79	61	56	51	47	42	38	33	28	24
2,210	2,250	100	81	63	58	54	49	44	40	35	30	26
2,250	2,290	102	83	65	60	56	51	46	42	37	32	28
2,290	2,330	104	85	67	62	58	53	48	44	39	35	30

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	107	87	69	64	60	55	51	46	41	37	32
2,370	2,410	109	89	71	67	62	57	53	48	43	39	34
2,410	2,450	111	92	73	69	64	59	55	50	45	41	36
2,450	2,490	113	94	75	71	66	61	57	52	47	43	38
2,490	2,530	116	96	77	73	68	63	59	54	50	45	40
2,530	2,570	118	98	79	75	70	66	61	56	52	47	42
2,570	2,610	120	100	82	77	72	68	63	58	54	49	44
2,610	2,650	122	103	84	79	74	70	65	60	56	51	47
2,650	2,690	125	105	86	81	76	72	67	63	58	53	49
2,690	2,730	127	107	88	83	79	74	69	65	60	55	51
2,730	2,770	129	109	90	85	81	76	71	67	62	57	53
2,770	2,810	131	112	92	87	83	78	73	69	64	59	55
2,810	2,850	134	114	94	89	85	80	75	71	66	62	57
2,850	2,890	136	116	96	91	87	82	78	73	68	64	59
2,890	2,930	138	118	99	94	89	84	80	75	70	66	61
2,930	2,970	140	121	101	96	91	86	82	77	72	68	63
2,970	3,010	142	123	103	98	93	88	84	79	75	70	65
3,010	3,050	145	125	105	100	95	91	86	81	77	72	67
3,050	3,090	147	127	108	103	98	93	88	83	79	74	69
3,090	3,130	149	129	110	105	100	95	90	85	81	76	71
3,130	3,170	151	132	112	107	102	97	92	87	83	78	74
3,170	3,210	154	134	114	109	104	99	94	90	85	80	76
3,210	3,250	156	136	117	112	107	102	97	92	87	82	78
3,250	3,290	158	138	119	114	109	104	99	94	89	84	80
3,290	3,330	160	141	121	116	111	106	101	96	91	87	82
3,330	3,370	163	143	123	118	113	108	103	98	93	89	84
3,370	3,410	165	145	125	120	115	111	106	101	96	91	86
3,410	3,450	167	147	128	123	118	113	108	103	98	93	88
3,450	3,490	169	150	130	125	120	115	110	105	100	95	90
3,490	3,530	171	152	132	127	122	117	112	107	102	97	92
3,530	3,570	174	154	134	129	124	119	114	109	104	100	95
3,570	3,610	176	156	137	132	127	122	117	112	107	102	97
3,610	3,650	178	158	139	134	129	124	119	114	109	104	99
3,650	3,690	180	161	141	136	131	126	121	116	111	106	101
3,690	3,730	183	163	143	138	133	128	123	118	113	108	103
3,730	3,770	185	165	146	141	136	131	126	121	116	111	106
3,770	3,810	187	167	148	143	138	133	128	123	118	113	108
3,810	3,850	189	170	150	145	140	135	130	125	120	115	110
3,850	3,890	192	172	152	147	142	137	132	127	122	117	112
3,890	3,930	194	174	154	149	145	140	135	130	125	120	115
3,930	3,970	196	176	157	152	147	142	137	132	127	122	117
3,970	4,010	198	179	159	154	149	144	139	134	129	124	119
4,010	4,050	200	181	161	156	151	146	141	136	131	126	121
4,050	4,090	203	183	163	158	153	148	143	138	134	129	124
4,090	4,130	205	185	166	161	156	151	146	141	136	131	126
4,130	4,170	207	188	168	163	158	153	148	143	138	133	128
4,170	4,210	209	190	170	165	160	155	150	145	140	135	130
4,210	4,250	212	192	172	167	162	157	152	147	142	137	132

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

SINGLE Persons – SEMI-MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	145	0	0	0	0	0	0	0	0	0	0	0
145	165	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	3	0	0	0	0	0	0	0	0	0	0
225	245	4	0	0	0	0	0	0	0	0	0	0
245	265	5	0	0	0	0	0	0	0	0	0	0
265	285	7	0	0	0	0	0	0	0	0	0	0
285	305	8	0	0	0	0	0	0	0	0	0	0
305	325	9	0	0	0	0	0	0	0	0	0	0
325	345	10	0	0	0	0	0	0	0	0	0	0
345	365	11	0	0	0	0	0	0	0	0	0	0
365	385	12	0	0	0	0	0	0	0	0	0	0
385	405	13	0	0	0	0	0	0	0	0	0	0
405	425	14	0	0	0	0	0	0	0	0	0	0
425	445	15	0	0	0	0	0	0	0	0	0	0
445	465	16	0	0	0	0	0	0	0	0	0	0
465	485	17	0	0	0	0	0	0	0	0	0	0
485	505	18	0	0	0	0	0	0	0	0	0	0
505	525	19	0	0	0	0	0	0	0	0	0	0
525	545	20	0	0	0	0	0	0	0	0	0	0
545	565	21	1	0	0	0	0	0	0	0	0	0
565	585	22	2	0	0	0	0	0	0	0	0	0
585	605	23	3	0	0	0	0	0	0	0	0	0
605	625	24	4	0	0	0	0	0	0	0	0	0
625	645	25	5	0	0	0	0	0	0	0	0	0
645	665	26	6	1	0	0	0	0	0	0	0	0
665	685	27	7	2	0	0	0	0	0	0	0	0
685	705	28	8	3	0	0	0	0	0	0	0	0
705	725	29	10	5	0	0	0	0	0	0	0	0
725	745	30	11	6	1	0	0	0	0	0	0	0
745	765	31	12	7	2	0	0	0	0	0	0	0
765	785	33	13	8	3	0	0	0	0	0	0	0
785	805	34	14	9	4	0	0	0	0	0	0	0
805	825	35	15	10	5	0	0	0	0	0	0	0
825	845	36	16	11	6	1	0	0	0	0	0	0
845	865	37	17	12	7	2	0	0	0	0	0	0
865	885	38	18	13	8	3	0	0	0	0	0	0
885	905	39	19	14	9	4	0	0	0	0	0	0
905	925	40	20	15	10	5	0	0	0	0	0	0
925	945	41	21	16	11	6	1	0	0	0	0	0
945	965	42	22	17	12	7	2	0	0	0	0	0
965	985	43	23	18	13	8	3	0	0	0	0	0
985	1,005	44	24	19	14	9	4	0	0	0	0	0
1,005	1,025	45	25	20	15	10	5	0	0	0	0	0
1,025	1,045	46	26	21	16	11	6	1	0	0	0	0
1,045	1,065	47	27	22	17	12	7	2	0	0	0	0
1,065	1,085	48	28	23	18	13	8	3	0	0	0	0
1,085	1,105	49	29	24	19	14	9	4	0	0	0	0
1,105	1,125	50	30	25	20	15	10	5	0	0	0	0
1,125	1,145	51	31	26	21	16	11	6	1	0	0	0
1,145	1,165	52	32	27	22	17	12	7	2	0	0	0
1,165	1,185	54	33	28	23	18	13	8	3	0	0	0
1,185	1,205	55	34	29	24	19	14	9	4	0	0	0
1,205	1,225	56	36	31	25	20	15	10	5	0	0	0
1,225	1,245	57	37	32	27	21	16	11	6	1	0	0

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	58	38	33	28	23	18	12	7	2	0	0
1,265	1,285	59	39	34	29	24	19	14	8	3	0	0
1,285	1,305	60	40	35	30	25	20	15	10	5	0	0
1,305	1,325	61	41	36	31	26	21	16	11	6	1	0
1,325	1,345	62	42	37	32	27	22	17	12	7	2	0
1,345	1,365	64	43	38	33	28	23	18	13	8	3	0
1,365	1,385	65	44	39	34	29	24	19	14	9	4	0
1,385	1,405	66	45	40	35	30	25	20	15	10	5	0
1,405	1,425	67	46	41	36	31	26	21	16	11	6	1
1,425	1,445	68	47	42	37	32	27	22	17	12	7	2
1,445	1,465	69	48	43	38	33	28	23	18	13	8	3
1,465	1,485	70	49	44	39	34	29	24	19	14	9	4
1,485	1,505	71	50	45	40	35	30	25	20	15	10	5
1,505	1,525	72	51	46	41	36	31	26	21	16	11	6
1,525	1,545	74	52	47	42	37	32	27	22	17	12	7
1,545	1,565	75	53	48	43	38	33	28	23	18	13	8
1,565	1,585	76	55	49	44	39	34	29	24	19	14	9
1,585	1,605	77	56	50	45	40	35	30	25	20	15	10
1,605	1,625	78	57	51	46	41	36	31	26	21	16	11
1,625	1,645	79	58	52	47	42	37	32	27	22	17	12
1,645	1,665	80	59	54	48	43	38	33	28	23	18	13
1,665	1,685	81	60	55	49	44	39	34	29	24	19	14
1,685	1,705	83	61	56	50	45	40	35	30	25	20	15
1,705	1,725	84	62	57	52	46	41	36	31	26	21	16
1,725	1,745	85	63	58	53	47	42	37	32	27	22	17
1,745	1,765	86	65	59	54	49	44	38	33	28	23	18
1,765	1,785	87	66	60	55	50	45	40	34	29	24	19
1,785	1,805	88	67	61	56	51	46	41	36	31	25	20
1,805	1,825	89	68	63	57	52	47	42	37	32	27	21
1,825	1,845	90	69	64	58	53	48	43	38	33	28	23
1,845	1,865	91	70	65	59	54	49	44	39	34	29	24
1,865	1,885	93	71	66	60	55	50	45	40	35	30	25
1,885	1,905	94	72	67	62	56	51	46	41	36	31	26
1,905	1,925	95	74	68	63	57	52	47	42	37	32	27
1,925	1,945	96	75	69	64	58	53	48	43	38	33	28
1,945	1,965	97	76	70	65	60	54	49	44	39	34	29
1,965	1,985	98	77	71	66	61	55	50	45	40	35	30
1,985	2,005	99	78	73	67	62	56	51	46	41	36	31
2,005	2,025	100	79	74	68	63	58	52	47	42	37	32
2,025	2,045	102	80	75	69	64	59	53	48	43	38	33
2,045	2,065	103	81	76	71	65	60	54	49	44	39	34
2,065	2,085	104	82	77	72	66	61	55	50	45	40	35
2,085	2,105	105	84	78	73	67	62	57	51	46	41	36
2,105	2,125	106	85	79	74	68	63	58	52	47	42	37
2,125	2,145	107	86	80	75	70	64	59	53	48	43	38
2,145	2,165	108	87	82	76	71	65	60	55	49	44	39
2,165	2,185	109	88	83	77	72	66	61	56	50	45	40
2,185	2,205	110	89	84	78	73	68	62	57	51	46	41

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

MARRIED Persons – SEMI-MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	130	0	0	0	0	0	0	0	0	0	0	0
130	170	0	0	0	0	0	0	0	0	0	0	0
170	210	0	0	0	0	0	0	0	0	0	0	0
210	250	0	0	0	0	0	0	0	0	0	0	0
250	290	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	5	0	0	0	0	0	0	0	0	0	0
450	490	7	0	0	0	0	0	0	0	0	0	0
490	530	9	0	0	0	0	0	0	0	0	0	0
530	570	11	0	0	0	0	0	0	0	0	0	0
570	610	13	0	0	0	0	0	0	0	0	0	0
610	650	15	0	0	0	0	0	0	0	0	0	0
650	690	17	0	0	0	0	0	0	0	0	0	0
690	730	19	0	0	0	0	0	0	0	0	0	0
730	770	21	1	0	0	0	0	0	0	0	0	0
770	810	23	3	0	0	0	0	0	0	0	0	0
810	850	25	5	0	0	0	0	0	0	0	0	0
850	890	27	8	0	0	0	0	0	0	0	0	0
890	930	29	10	0	0	0	0	0	0	0	0	0
930	970	32	12	0	0	0	0	0	0	0	0	0
970	1,010	34	14	0	0	0	0	0	0	0	0	0
1,010	1,050	36	16	0	0	0	0	0	0	0	0	0
1,050	1,090	38	18	0	0	0	0	0	0	0	0	0
1,090	1,130	40	20	0	0	0	0	0	0	0	0	0
1,130	1,170	42	22	2	0	0	0	0	0	0	0	0
1,170	1,210	44	24	4	0	0	0	0	0	0	0	0
1,210	1,250	46	26	6	1	0	0	0	0	0	0	0
1,250	1,290	48	28	9	3	0	0	0	0	0	0	0
1,290	1,330	50	30	11	6	0	0	0	0	0	0	0
1,330	1,370	52	33	13	8	3	0	0	0	0	0	0
1,370	1,410	54	35	15	10	5	0	0	0	0	0	0
1,410	1,450	57	37	17	12	7	2	0	0	0	0	0
1,450	1,490	59	39	19	14	9	4	0	0	0	0	0
1,490	1,530	61	41	21	16	11	6	0	0	0	0	0
1,530	1,570	63	43	23	18	13	8	3	0	0	0	0
1,570	1,610	65	45	25	20	15	10	5	0	0	0	0
1,610	1,650	67	47	27	22	17	12	7	2	0	0	0
1,650	1,690	69	49	29	24	19	14	9	4	0	0	0
1,690	1,730	71	51	31	26	21	16	11	6	1	0	0
1,730	1,770	73	53	33	28	23	18	13	8	3	0	0
1,770	1,810	75	55	36	31	25	20	15	10	5	0	0
1,810	1,850	77	57	38	33	28	23	18	12	7	2	0
1,850	1,890	79	60	40	35	30	25	20	15	10	5	0
1,890	1,930	81	62	42	37	32	27	22	17	12	7	2
1,930	1,970	84	64	44	39	34	29	24	19	14	9	4
1,970	2,010	86	66	46	41	36	31	26	21	16	11	6
2,010	2,050	88	68	48	43	38	33	28	23	18	13	8
2,050	2,090	90	70	50	45	40	35	30	25	20	15	10
2,090	2,130	92	72	52	47	42	37	32	27	22	17	12
2,130	2,170	94	74	54	49	44	39	34	29	24	19	14
2,170	2,210	96	76	56	51	46	41	36	31	26	21	16
2,210	2,250	98	78	58	53	48	43	38	33	28	23	18
2,250	2,290	100	80	61	55	50	45	40	35	30	25	20
2,290	2,330	102	82	63	58	53	48	42	37	32	27	22

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	105	85	65	60	55	50	45	40	35	29	24
2,370	2,410	107	87	67	62	57	52	47	42	37	32	27
2,410	2,450	109	89	69	64	59	54	49	44	39	34	29
2,450	2,490	111	91	71	66	61	56	51	46	41	36	31
2,490	2,530	114	93	73	68	63	58	53	48	43	38	33
2,530	2,570	116	95	75	70	65	60	55	50	45	40	35
2,570	2,610	118	97	77	72	67	62	57	52	47	42	37
2,610	2,650	120	99	79	74	69	64	59	54	49	44	39
2,650	2,690	123	101	81	76	71	66	61	56	51	46	41
2,690	2,730	125	103	83	78	73	68	63	58	53	48	43
2,730	2,770	127	106	85	80	75	70	65	60	55	50	45
2,770	2,810	129	108	88	83	77	72	67	62	57	52	47
2,810	2,850	131	110	90	85	80	75	70	64	59	54	49
2,850	2,890	134	112	92	87	82	77	72	67	62	57	51
2,890	2,930	136	115	94	89	84	79	74	69	64	59	54
2,930	2,970	138	117	96	91	86	81	76	71	66	61	56
2,970	3,010	140	119	98	93	88	83	78	73	68	63	58
3,010	3,050	143	121	100	95	90	85	80	75	70	65	60
3,050	3,090	145	124	102	97	92	87	82	77	72	67	62
3,090	3,130	147	126	105	99	94	89	84	79	74	69	64
3,130	3,170	149	128	107	101	96	91	86	81	76	71	66
3,170	3,210	152	130	109	104	98	93	88	83	78	73	68
3,210	3,250	154	132	111	106	100	95	90	85	80	75	70
3,250	3,290	156	135	113	108	103	97	92	87	82	77	72
3,290	3,330	158	137	116	110	105	100	94	89	84	79	74
3,330	3,370	160	139	118	113	107	102	97	92	87	81	76
3,370	3,410	163	141	120	115	109	104	99	94	89	84	79
3,410	3,450	165	144	122	117	112	106	101	96	91	86	81
3,450	3,490	167	146	125	119	114	108	103	98	93	88	83
3,490	3,530	169	148	127	121	116	111	105	100	95	90	85
3,530	3,570	172	150	129	124	118	113	107	102	97	92	87
3,570	3,610	174	153	131	126	120	115	110	104	99	94	89
3,610	3,650	176	155	134	128	123	117	112	107	101	96	91
3,650	3,690	178	157	136	130	125	120	114	109	103	98	93
3,690	3,730	181	159	138	133	127	122	116	111	106	100	95
3,730	3,770	183	162	140	135	129	124	119	113	108	102	97
3,770	3,810	185	164	142	137	132	126	121	115	110	105	99
3,810	3,850	187	166	145	139	134	128	123	118	112	107	102
3,850	3,890	190	168	147	142	136	131	125	120	115	109	104
3,890	3,930	192	170	149	144	138	133	128	122	117	111	106
3,930	3,970	194	173	151	146	141	135	130	124	119	114	108
3,970	4,010	196	175	154	148	143	137	132	127	121	116	110
4,010	4,050	198	177	156	150	145	140	134	129	123	118	113
4,050	4,090	201	179	158	153	147	142	136	131	126	120	115
4,090	4,130	203	182	160	155	150	144	139	133	128	123	117
4,130	4,170	205	184	163	157	152	146	141	136	130	125	119
4,170	4,210	207	186	165	159	154	149	143	138	132	127	122
4,210	4,250	210	188	167	162	156	151	145	140	135	129	124

\$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	3	0	0	0	0	0	0	0	0	0	0
390	450	6	0	0	0	0	0	0	0	0	0	0
450	510	9	0	0	0	0	0	0	0	0	0	0
510	570	12	0	0	0	0	0	0	0	0	0	0
570	630	16	0	0	0	0	0	0	0	0	0	0
630	690	19	0	0	0	0	0	0	0	0	0	0
690	750	22	0	0	0	0	0	0	0	0	0	0
750	810	25	0	0	0	0	0	0	0	0	0	0
810	870	28	0	0	0	0	0	0	0	0	0	0
870	930	31	0	0	0	0	0	0	0	0	0	0
930	990	34	0	0	0	0	0	0	0	0	0	0
990	1,050	37	0	0	0	0	0	0	0	0	0	0
1,050	1,110	41	0	0	0	0	0	0	0	0	0	0
1,110	1,170	44	4	0	0	0	0	0	0	0	0	0
1,170	1,230	47	7	0	0	0	0	0	0	0	0	0
1,230	1,290	50	10	0	0	0	0	0	0	0	0	0
1,290	1,350	53	13	3	0	0	0	0	0	0	0	0
1,350	1,410	56	16	6	0	0	0	0	0	0	0	0
1,410	1,470	59	20	10	0	0	0	0	0	0	0	0
1,470	1,530	62	23	13	3	0	0	0	0	0	0	0
1,530	1,590	66	26	16	6	0	0	0	0	0	0	0
1,590	1,650	69	29	19	9	0	0	0	0	0	0	0
1,650	1,710	72	32	22	12	2	0	0	0	0	0	0
1,710	1,770	75	35	25	15	5	0	0	0	0	0	0
1,770	1,830	78	38	28	18	8	0	0	0	0	0	0
1,830	1,890	81	41	31	21	11	0	0	0	0	0	0
1,890	1,950	84	45	34	24	14	4	0	0	0	0	0
1,950	2,010	87	48	38	28	18	7	0	0	0	0	0
2,010	2,070	90	51	41	31	21	11	0	0	0	0	0
2,070	2,130	94	54	44	34	24	14	4	0	0	0	0
2,130	2,190	97	57	47	37	27	17	7	0	0	0	0
2,190	2,250	100	60	50	40	30	20	10	0	0	0	0
2,250	2,310	103	63	53	43	33	23	13	3	0	0	0
2,310	2,370	107	66	56	46	36	26	16	6	0	0	0
2,370	2,430	110	70	59	49	39	29	19	9	0	0	0
2,430	2,490	113	73	63	53	42	32	22	12	2	0	0
2,490	2,550	117	76	66	56	46	36	25	15	5	0	0
2,550	2,610	120	79	69	59	49	39	29	19	8	0	0
2,610	2,670	123	82	72	62	52	42	32	22	12	0	0
2,670	2,730	127	85	75	65	55	45	35	25	15	5	0
2,730	2,790	130	88	78	68	58	48	38	28	18	8	0
2,790	2,850	133	91	81	71	61	51	41	31	21	11	0
2,850	2,910	137	94	84	74	64	54	44	34	24	14	4
2,910	2,970	140	98	88	77	67	57	47	37	27	17	7
2,970	3,030	143	101	91	81	71	60	50	40	30	20	10
3,030	3,090	147	104	94	84	74	64	54	44	33	23	13
3,090	3,150	150	107	97	87	77	67	57	47	37	27	16
3,150	3,210	153	111	100	90	80	70	60	50	40	30	20
3,210	3,270	157	114	103	93	83	73	63	53	43	33	23
3,270	3,330	160	118	107	96	86	76	66	56	46	36	26
3,330	3,390	163	121	110	99	89	79	69	59	49	39	29
3,390	3,450	167	124	113	103	92	82	72	62	52	42	32
3,450	3,510	170	128	117	106	96	85	75	65	55	45	35
3,510	3,570	173	131	120	109	99	89	79	68	58	48	38

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	177	134	123	113	102	92	82	72	62	51	41
3,630	3,690	180	138	127	116	105	95	85	75	65	55	45
3,690	3,750	184	141	130	119	109	98	88	78	68	58	48
3,750	3,810	187	144	134	123	112	101	91	81	71	61	51
3,810	3,870	190	148	137	126	115	104	94	84	74	64	54
3,870	3,930	194	151	140	129	119	108	97	87	77	67	57
3,930	3,990	197	154	144	133	122	111	100	90	80	70	60
3,990	4,050	200	158	147	136	125	115	104	93	83	73	63
4,050	4,110	204	161	150	139	129	118	107	97	86	76	66
4,110	4,170	207	164	154	143	132	121	110	100	90	80	70
4,170	4,230	210	168	157	146	135	125	114	103	93	83	73
4,230	4,290	214	171	160	149	139	128	117	106	96	86	76
4,290	4,350	217	174	164	153	142	131	120	110	99	89	79
4,350	4,410	220	178	167	156	145	135	124	113	102	92	82
4,410	4,470	224	181	170	160	149	138	127	116	106	95	85
4,470	4,530	227	184	174	163	152	141	131	120	109	98	88
4,530	4,590	230	188	177	166	155	145	134	123	112	102	91
4,590	4,650	234	191	180	170	159	148	137	126	116	105	94
4,650	4,710	237	195	184	173	162	151	141	130	119	108	98
4,710	4,770	240	198	187	176	165	155	144	133	122	112	101
4,770	4,830	244	201	190	180	169	158	147	136	126	115	104
4,830	4,890	247	205	194	183	172	161	151	140	129	118	107
4,890	4,950	250	208	197	186	176	165	154	143	132	122	111
4,950	5,010	254	211	200	190	179	168	157	147	136	125	114
5,010	5,070	257	215	204	193	182	171	161	150	139	128	118
5,070	5,130	261	218	207	196	186	175	164	153	142	132	121
5,130	5,190	264	221	211	200	189	178	167	157	146	135	124
5,190	5,250	267	225	214	203	192	181	171	160	149	138	128
5,250	5,310	271	228	217	206	196	185	174	163	152	142	131
5,310	5,370	274	231	221	210	199	188	177	167	156	145	134
5,370	5,430	277	235	224	213	202	192	181	170	159	148	138
5,430	5,490	281	238	227	216	206	195	184	173	163	152	141
5,490	5,550	284	241	231	220	209	198	187	177	166	155	144
5,550	5,610	287	245	234	223	212	202	191	180	169	158	148
5,610	5,670	291	248	237	227	216	205	194	183	173	162	151
5,670	5,730	294	251	241	230	219	208	197	187	176	165	154
5,730	5,790	297	255	244	233	222	212	201	190	179	168	158
5,790	5,850	301	258	247	237	226	215	204	193	183	172	161
5,850	5,910	304	261	251	240	229	218	208	197	186	175	164
5,910	5,970	307	265	254	243	232	222	211	200	189	179	168
5,970	6,030	311	268	257	247	236	225	214	203	193	182	171
6,030	6,090	314	272	261	250	239	228	218	207	196	185	174
6,090	6,150	317	275	264	253	242	232	221	210	199	189	178
6,150	6,210	321	278	267	257	246	235	224	213	203	192	181
6,210	6,270	324	282	271	260	249	238	228	217	206	195	184
6,270	6,330	327	285	274	263	253	242	231	220	209	199	188
6,330	6,390	331	288	277	267	256	245	234	224	213	202	191
6,390	6,450	334	292	281	270	259	248	238	227	216	205	195

\$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	5	0	0	0	0	0	0	0	0	0	0
820	900	9	0	0	0	0	0	0	0	0	0	0
900	980	13	0	0	0	0	0	0	0	0	0	0
980	1,060	17	0	0	0	0	0	0	0	0	0	0
1,060	1,140	21	0	0	0	0	0	0	0	0	0	0
1,140	1,220	26	0	0	0	0	0	0	0	0	0	0
1,220	1,300	30	0	0	0	0	0	0	0	0	0	0
1,300	1,380	34	0	0	0	0	0	0	0	0	0	0
1,380	1,460	38	0	0	0	0	0	0	0	0	0	0
1,460	1,540	42	3	0	0	0	0	0	0	0	0	0
1,540	1,620	46	7	0	0	0	0	0	0	0	0	0
1,620	1,700	51	11	0	0	0	0	0	0	0	0	0
1,700	1,780	55	15	0	0	0	0	0	0	0	0	0
1,780	1,860	59	19	0	0	0	0	0	0	0	0	0
1,860	1,940	63	23	0	0	0	0	0	0	0	0	0
1,940	2,020	67	28	0	0	0	0	0	0	0	0	0
2,020	2,100	71	32	0	0	0	0	0	0	0	0	0
2,100	2,180	76	36	0	0	0	0	0	0	0	0	0
2,180	2,260	80	40	0	0	0	0	0	0	0	0	0
2,260	2,340	84	44	4	0	0	0	0	0	0	0	0
2,340	2,420	88	48	9	0	0	0	0	0	0	0	0
2,420	2,500	92	53	13	3	0	0	0	0	0	0	0
2,500	2,580	96	57	17	7	0	0	0	0	0	0	0
2,580	2,660	101	61	21	11	0	0	0	0	0	0	0
2,660	2,740	105	65	25	15	5	0	0	0	0	0	0
2,740	2,820	109	69	29	19	9	0	0	0	0	0	0
2,820	2,900	113	73	34	24	14	3	0	0	0	0	0
2,900	2,980	117	77	38	28	18	8	0	0	0	0	0
2,980	3,060	121	82	42	32	22	12	0	0	0	0	0
3,060	3,140	125	86	46	36	26	16	6	0	0	0	0
3,140	3,220	130	90	50	40	30	20	10	0	0	0	0
3,220	3,300	134	94	54	44	34	24	14	4	0	0	0
3,300	3,380	138	98	59	49	38	28	18	8	0	0	0
3,380	3,460	142	102	63	53	43	33	23	12	2	0	0
3,460	3,540	146	107	67	57	47	37	27	17	7	0	0
3,540	3,620	150	111	71	61	51	41	31	21	11	0	0
3,620	3,700	155	115	75	65	55	45	35	25	15	5	0
3,700	3,780	159	119	79	69	59	49	39	29	19	9	0
3,780	3,860	163	123	84	73	63	53	43	33	23	13	3
3,860	3,940	167	127	88	78	68	58	47	37	27	17	7
3,940	4,020	171	132	92	82	72	62	52	42	32	21	11
4,020	4,100	175	136	96	86	76	66	56	46	36	26	16
4,100	4,180	180	140	100	90	80	70	60	50	40	30	20
4,180	4,260	184	144	104	94	84	74	64	54	44	34	24
4,260	4,340	188	148	108	98	88	78	68	58	48	38	28
4,340	4,420	192	152	113	103	93	82	72	62	52	42	32
4,420	4,500	196	157	117	107	97	87	77	67	56	46	36
4,500	4,580	200	161	121	111	101	91	81	71	61	51	41
4,580	4,660	205	165	125	115	105	95	85	75	65	55	45

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	209	169	129	119	109	99	89	79	69	59	49
4,740	4,820	214	173	133	123	113	103	93	83	73	63	53
4,820	4,900	218	177	138	128	118	107	97	87	77	67	57
4,900	4,980	223	181	142	132	122	112	102	92	81	71	61
4,980	5,060	227	186	146	136	126	116	106	96	86	76	66
5,060	5,140	232	190	150	140	130	120	110	100	90	80	70
5,140	5,220	236	194	154	144	134	124	114	104	94	84	74
5,220	5,300	241	198	158	148	138	128	118	108	98	88	78
5,300	5,380	245	202	163	153	142	132	122	112	102	92	82
5,380	5,460	250	207	167	157	147	137	127	116	106	96	86
5,460	5,540	254	211	171	161	151	141	131	121	111	101	90
5,540	5,620	258	216	175	165	155	145	135	125	115	105	95
5,620	5,700	263	220	179	169	159	149	139	129	119	109	99
5,700	5,780	267	225	183	173	163	153	143	133	123	113	103
5,780	5,860	272	229	188	177	167	157	147	137	127	117	107
5,860	5,940	276	234	192	182	172	162	151	141	131	121	111
5,940	6,020	281	238	196	186	176	166	156	146	136	125	115
6,100	6,100	287	245	202	192	182	172	162	152	142	132	122
6,100	6,180	290	247	205	194	184	174	164	154	144	134	124
6,180	6,260	294	252	209	198	188	178	168	158	148	138	128
6,260	6,340	299	256	213	203	192	182	172	162	152	142	132
6,340	6,420	303	261	218	207	197	186	176	166	156	146	136
6,420	6,500	308	265	222	212	201	191	181	171	160	150	140
6,500	6,580	312	269	227	216	205	195	185	175	165	155	145
6,580	6,660	317	274	231	221	210	199	189	179	169	159	149
6,660	6,740	321	278	236	225	214	203	193	183	173	163	153
6,740	6,820	325	283	240	229	219	208	197	187	177	167	157
6,820	6,900	330	287	245	234	223	212	201	191	181	171	161
6,900	6,980	334	292	249	238	228	217	206	196	185	175	165
6,980	7,060	339	296	254	243	232	221	210	200	190	180	170
7,060	7,140	343	301	258	247	237	226	215	204	194	184	174
7,140	7,220	348	305	263	252	241	230	219	209	198	188	178
7,220	7,300	352	310	267	256	245	235	224	213	202	192	182
7,300	7,380	357	314	272	261	250	239	228	218	207	196	186
7,380	7,460	361	319	276	265	254	244	233	222	211	200	190
7,460	7,540	366	323	280	270	259	248	237	226	216	205	194
7,540	7,620	370	327	285	274	263	253	242	231	220	209	199
7,620	7,700	375	332	289	279	268	257	246	235	225	214	203
7,700	7,780	379	336	294	283	272	261	251	240	229	218	208
7,780	7,860	383	341	298	287	277	266	255	244	234	223	212
7,860	7,940	388	345	303	292	281	270	260	249	238	227	216
7,940	8,020	392	350	307	296	286	275	264	253	242	232	221
8,020	8,100	397	354	312	301	290	279	269	258	247	236	225
8,100	8,180	401	359	316	305	295	284	273	262	251	241	230
8,180	8,260	406	363	321	310	299	288	277	267	256	245	234
8,260	8,340	410	368	325	314	303	293	282	271	260	250	239
8,340	8,420	415	372	330	319	308	297	286	276	265	254	243
8,420	8,500	419	377	334	323	312	302	291	280	269	258	248

\$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	1	0	0	0	0	0	0	0	0	0	0
30	35	1	0	0	0	0	0	0	0	0	0	0
35	40	1	0	0	0	0	0	0	0	0	0	0
40	45	1	0	0	0	0	0	0	0	0	0	0
45	50	2	0	0	0	0	0	0	0	0	0	0
50	55	2	0	0	0	0	0	0	0	0	0	0
55	60	2	0	0	0	0	0	0	0	0	0	0
60	65	3	1	0	0	0	0	0	0	0	0	0
65	70	3	1	0	0	0	0	0	0	0	0	0
70	75	3	1	1	0	0	0	0	0	0	0	0
75	80	3	1	1	1	0	0	0	0	0	0	0
80	85	4	2	1	1	0	0	0	0	0	0	0
85	90	4	2	2	1	1	0	0	0	0	0	0
90	95	4	2	2	1	1	0	0	0	0	0	0
95	100	4	3	2	2	1	1	0	0	0	0	0
100	105	5	3	2	2	1	1	0	0	0	0	0
105	110	5	3	3	2	2	1	1	0	0	0	0
110	115	5	3	3	2	2	1	1	1	0	0	0
115	120	5	4	3	3	2	2	1	1	0	0	0
120	125	6	4	3	3	2	2	1	1	1	0	0
125	130	6	4	4	3	3	2	2	1	1	0	0
130	135	6	4	4	3	3	2	2	2	1	1	0
135	140	7	5	4	4	3	3	2	2	1	1	0
140	145	7	5	4	4	3	3	3	2	2	1	1
145	150	7	5	5	4	4	3	3	2	2	1	1
150	155	7	5	5	4	4	4	3	3	2	2	1
155	160	8	6	5	5	4	4	3	3	2	2	1
160	165	8	6	6	5	4	4	4	3	3	2	2
165	170	8	6	6	5	5	4	4	3	3	2	2
170	175	9	7	6	6	5	5	4	4	3	3	2
175	180	9	7	6	6	5	5	4	4	3	3	2
180	185	9	7	7	6	6	5	5	4	4	3	3
185	190	9	7	7	6	6	5	5	4	4	3	3
190	195	10	8	7	7	6	6	5	5	4	4	3
195	200	10	8	7	7	6	6	5	5	4	4	4
200	205	10	8	8	7	7	6	6	5	5	4	4
205	210	10	9	8	8	7	7	6	6	5	5	4
210	215	11	9	8	8	7	7	6	6	5	5	4
215	220	11	9	9	8	8	7	7	6	6	5	5
220	225	11	9	9	8	8	7	7	6	6	5	5
225	230	12	10	9	9	8	8	7	7	6	6	5
230	235	12	10	9	9	8	8	7	7	6	6	5
235	240	12	10	10	9	9	8	8	7	7	6	6
240	245	12	10	10	9	9	8	8	7	7	6	6
245	250	13	11	10	10	9	9	8	8	7	7	6
250	255	13	11	11	10	10	9	9	8	8	7	7
255	260	13	11	11	10	10	9	9	8	8	7	7
260	265	14	12	11	11	10	10	9	9	8	8	7
265	270	14	12	11	11	10	10	9	9	8	8	7
270	275	14	12	12	11	11	10	10	9	9	8	8
275	280	14	12	12	11	11	10	10	9	9	8	8
280	285	15	13	12	12	11	11	10	10	9	9	8
285	290	15	13	12	12	11	11	10	10	9	9	9
290	295	15	13	13	12	12	11	11	10	10	9	9
295	300	16	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	16	14	13	13	12	12	11	11	10	10	9
305	310	16	14	14	13	13	12	12	11	11	10	10
310	315	16	14	14	13	13	12	12	11	11	10	10
315	320	17	15	14	14	13	13	12	12	11	11	10
320	325	17	15	14	14	13	13	12	12	11	11	10
325	330	17	15	15	14	14	13	13	12	12	11	11
330	335	17	15	15	15	14	14	13	13	12	12	11
335	340	18	16	15	15	14	14	13	13	12	12	11
340	345	18	16	16	15	15	14	14	13	13	12	12
345	350	18	16	16	15	15	14	14	13	13	12	12
350	355	19	17	16	16	15	15	14	14	13	13	12
355	360	19	17	16	16	15	15	14	14	13	13	12
360	365	19	17	17	16	16	15	15	14	14	13	13
365	370	19	17	17	16	16	15	15	14	14	13	13
370	375	20	18	17	17	16	16	15	15	14	14	13
375	380	20	18	18	17	17	16	16	15	15	14	14
380	385	20	18	18	17	17	16	16	15	15	14	14
385	390	21	19	18	18	17	17	16	16	15	15	14
390	395	21	19	18	18	17	17	16	16	15	15	14
395	400	21	19	19	18	18	17	17	16	16	15	15
400	405	21	19	19	18	18	17	17	16	16	15	15
405	410	22	20	19	19	18	18	17	17	16	16	15
410	415	22	20	19	19	18	18	17	17	16	16	15
415	420	22	20	20	19	19	18	18	17	17	16	16
420	425	22	21	20	20	19	19	18	18	17	17	16
425	430	23	21	20	20	19	19	18	18	17	17	16
430	435	23	21	21	20	20	19	19	18	18	17	17
435	440	23	21	21	20	20	19	19	18	18	17	17
440	445	24	22	21	21	20	20	19	19	18	18	17
445	450	24	22	21	21	20	20	19	19	18	18	17
450	455	24	22	22	21	21	20	20	19	19	18	18
455	460	24	22	22	21	21	20	20	19	19	18	18
460	465	25	23	22	22	21	21	20	20	19	19	18
465	470	25	23	23	22	22	21	21	20	20	19	19
470	475	25	23	23	22	22	21	21	20	20	19	19
475	480	26	24	23	23	22	22	21	21	20	20	19
480	485	26	24	23	23	22	22	21	21	20	20	19
485	490	26	24	24	23	23	22	22	21	21	20	20
490	495	26	24	24	23	23	22	22	21	21	20	20
495	500	27	25	24	24	23	23	22	22	21	21	20
500	505	27	25	24	24	23	23	22	22	21	21	21
505	510	27	25	25	24	24	23	23	22	22	21	21
510	515	28	26	25	25	24	24	23	23	22	22	21
515	520	28	26	25	25	24	24	23	23	22	22	21
520	525	28	26	26	25	25	24	24	23	23	22	22
525	530	28	26	26	25	25	24	24	23	23	22	22
530	535	29	27	26	26	25	25	24	24	23	23	22
535	540	29	27	26	26	25	25	24	24	23	23	22

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

MARRIED Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	25	0	0	0	0	0	0	0	0	0	0	0
25	30	0	0	0	0	0	0	0	0	0	0	0
30	35	0	0	0	0	0	0	0	0	0	0	0
35	40	0	0	0	0	0	0	0	0	0	0	0
40	45	1	0	0	0	0	0	0	0	0	0	0
45	50	1	0	0	0	0	0	0	0	0	0	0
50	55	1	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	2	0	0	0	0	0	0	0	0	0	0
75	80	2	1	0	0	0	0	0	0	0	0	0
80	85	3	1	0	0	0	0	0	0	0	0	0
85	90	3	1	0	0	0	0	0	0	0	0	0
90	95	3	1	0	0	0	0	0	0	0	0	0
95	100	3	2	0	0	0	0	0	0	0	0	0
100	105	4	2	0	0	0	0	0	0	0	0	0
105	110	4	2	0	0	0	0	0	0	0	0	0
110	115	4	2	1	0	0	0	0	0	0	0	0
115	120	4	3	1	0	0	0	0	0	0	0	0
120	125	5	3	1	1	0	0	0	0	0	0	0
125	130	5	3	1	1	0	0	0	0	0	0	0
130	135	5	3	2	1	1	0	0	0	0	0	0
135	140	5	4	2	1	1	0	0	0	0	0	0
140	145	6	4	2	2	1	1	0	0	0	0	0
145	150	6	4	2	2	1	1	0	0	0	0	0
150	155	6	4	3	2	2	1	1	0	0	0	0
155	160	7	5	3	2	2	1	1	1	0	0	0
160	165	7	5	3	3	2	2	1	1	0	0	0
165	170	7	5	3	3	2	2	2	1	1	0	0
170	175	7	5	4	3	3	2	2	1	1	0	0
175	180	8	6	4	3	3	3	2	2	1	1	0
180	185	8	6	4	4	3	3	2	2	1	1	0
185	190	8	6	4	4	3	3	3	2	2	1	1
190	195	8	7	5	4	4	3	3	2	2	1	1
195	200	9	7	5	4	4	4	3	3	2	2	1
200	205	9	7	5	5	4	4	3	3	2	2	1
205	210	9	7	5	5	5	4	4	3	3	2	2
210	215	9	8	6	5	5	4	4	3	3	2	2
215	220	10	8	6	6	5	5	4	4	3	3	2
220	225	10	8	6	6	5	5	4	4	3	3	3
225	230	10	8	7	6	6	5	5	4	4	3	3
230	235	11	9	7	6	6	5	5	4	4	4	3
235	240	11	9	7	7	6	6	5	5	4	4	3
240	245	11	9	7	7	6	6	5	5	4	4	4
245	250	11	9	8	7	7	6	6	5	5	4	4
250	255	12	10	8	7	7	6	6	5	5	5	4
255	260	12	10	8	8	7	7	6	6	5	5	4
260	265	12	10	8	8	7	7	6	6	6	5	5
265	270	12	10	9	8	8	7	7	6	6	5	5
270	275	13	11	9	8	8	7	7	7	6	6	5
275	280	13	11	9	9	8	8	7	7	6	6	5
280	285	13	11	9	9	8	8	8	7	7	6	6
285	290	14	12	10	9	9	8	8	7	7	6	6
290	295	14	12	10	9	9	8	8	8	7	7	6
295	300	14	12	10	10	9	9	8	8	7	7	6

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	14	12	10	10	9	9	9	8	8	7	7
305	310	15	13	11	10	10	9	9	8	8	7	7
310	315	15	13	11	11	10	10	9	9	8	8	7
315	320	15	13	11	11	10	10	9	9	8	8	7
320	325	16	14	12	11	11	10	10	9	9	8	8
325	330	16	14	12	11	11	10	10	9	9	8	8
330	335	16	14	12	12	11	11	10	10	9	9	8
335	340	16	14	12	12	11	11	10	10	9	9	9
340	345	17	15	13	12	12	11	11	10	10	9	9
345	350	17	15	13	12	12	12	11	11	10	10	9
350	355	17	15	13	13	12	12	11	11	10	10	9
355	360	17	16	14	13	13	12	12	11	11	10	10
360	365	18	16	14	13	13	12	12	11	11	10	10
365	370	18	16	14	14	13	13	12	12	11	11	10
370	375	18	16	14	14	13	13	12	12	11	11	10
375	380	19	17	15	14	14	13	13	12	12	11	11
380	385	19	17	15	14	14	13	13	12	12	11	11
385	390	19	17	15	15	14	14	13	13	12	12	11
390	395	19	17	16	15	15	14	14	13	13	12	12
395	400	20	18	16	15	15	14	14	13	13	12	12
400	405	20	18	16	16	15	15	14	14	13	13	12
405	410	20	18	16	16	15	15	14	14	13	13	12
410	415	21	19	17	16	16	15	15	14	14	13	13
415	420	21	19	17	16	16	15	15	14	14	13	13
420	425	21	19	17	17	16	16	15	15	14	14	13
425	430	21	19	17	17	16	16	15	15	14	14	13
430	435	22	20	18	17	17	16	16	15	15	14	14
435	440	22	20	18	18	17	17	16	16	15	15	14
440	445	22	20	18	18	17	17	16	16	15	15	14
445	450	23	21	19	18	18	17	17	16	16	15	15
450	455	23	21	19	18	18	17	17	16	16	15	15
455	460	23	21	19	19	18	18	17	17	16	16	15
460	465	23	21	19	19	18	18	17	17	16	16	15
465	470	24	22	20	19	19	18	18	17	17	16	16
470	475	24	22	20	19	19	18	18	17	17	16	16
475	480	24	22	20	20	19	19	18	18	17	17	16
480	485	24	22	21	20	20	19	19	18	18	17	17
485	490	25	23	21	20	20	19	19	18	18	17	17
490	495	25	23	21	21	20	20	19	19	18	18	17
495	500	25	23	21	21	20	20	19	19	18	18	17
500	505	26	24	22	21	21	20	20	19	19	18	18
505	510	26	24	22	21	21	20	20	19	19	18	18
510	515	26	24	22	22	21	21	20	20	19	19	18
515	520	26	24	22	22	21	21	20	20	19	19	18
520	525	27	25	23	22	22	21	21	20	20	19	19
525	530	27	25	23	23	22	22	21	21	20	20	19
530	535	27	25	23	23	22	22	21	21	20	20	19
535	540	28	26	24	23	23	22	22	21	21	20	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.gov to set up an appointment 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-1223 Kansas Food Sales Tax Rate Reduction
- 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).