



Withholding Tax Guide

WITHHOLDING TAX RATES
for wages paid on and after January
1, 2017

ksrevenue.org

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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.org

INTRODUCTION TO KANSAS WITHHOLDING TAX

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

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

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

WHO MUST WITHHOLD KANSAS INCOME TAX

As a general rule, every Kansas employer or payer who is required to withhold federal income tax according to the Internal Revenue Code must also withhold Kansas income tax.

EMPLOYERS

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

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

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

PAYERS

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

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

WHO ARE EMPLOYEES/PAYEES

EMPLOYEES

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

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

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

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

PAYEES

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

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

SOLE PROPRIETORS and PARTNERS

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

PAYMENTS SUBJECT TO KANSAS WITHHOLDING TAX

As a general rule, if federal income tax withholding is required on the payment, Kansas withholding is also required. If federal withholding is voluntary, Kansas withholding is generally voluntary as well.

WAGES

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

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

SUPPLEMENTAL WAGES

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

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

FRINGE BENEFITS

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

CAFETERIA, 401K, and PROFIT SHARING PLANS

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

PAYMENTS OTHER THAN WAGES

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

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

MANAGEMENT AND CONSULTING FEES

Kansas requires withholding on management and consulting fees paid in the ordinary course of a trade, business or other for profit venture to a nonresident of Kansas performing these services in Kansas (i.e., earning taxable Kansas source income). The requirement to withhold Kansas tax on these fees does **not** apply to individuals, governmental or nonprofit entities, since they are not *for-profit ventures*. See the sample calculation on page 8.

PENSIONS, ANNUITIES and OTHER DEFERRED INCOME

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

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

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

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

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

INTEREST and DIVIDENDS

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

LOTTERY and GAMBLING WINNINGS

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

WITHHOLDING REGISTRATION

WHO MUST REGISTER

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

COMMON PAYMASTERS

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

REPORTING AGENTS

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

HOW and WHEN TO REGISTER

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

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

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

YOUR KANSAS TAX ACCOUNT NUMBER

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

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

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

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

YOUR REGISTRATION CERTIFICATE

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

KANSAS DEPARTMENT OF REVENUE
Division of Taxation

WITHHOLDING TAX REGISTRATION CERTIFICATE

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

2 Tax Account Number: 0361234578F01

3 Inception Date: 01/01/2012

4 Filing Frequency: MONTHLY

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

ITEM 1: Employer/Payer Name and Address: The name/business name under which your account is registered. The address is the current physical location of your business. DBA means “Doing Business As.”

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

ITEM 3: Inception Date: The start date of your business, the date wages were first paid, or the date you began making payments subject to withholding as indicated on your Business Tax Application.

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

HOW TO WITHHOLD KANSAS TAX

KANSAS WITHHOLDING ALLOWANCE CERTIFICATE

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

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

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

ADDITIONAL KANSAS WITHHOLDING

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

EXCLUSION FROM KANSAS WITHHOLDING

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

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

HOW TO COMPUTE KANSAS WITHHOLDING

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

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

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

PERCENTAGE FORMULA

The percentage formula is a mathematical formula based on the Kansas personal income tax rates. This method uses the tables that are on pages 19 and 20. The percentage rate tables are based on the **net wage** or payment amount. To compute the net amount of the payment, you must first calculate the employee's/payee's **withholding allowance amount** and deduct it from the gross wage or payment for the period **before** using the percentage rate tables.

WITHHOLDING ALLOWANCE AMOUNT

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

WITHHOLDING ALLOWANCE AMOUNTS		
Payroll Frequency	Number of pay periods per year	Amount of each withholding allowance
Daily or Miscellaneous (Each day of payroll period)	260	\$8.65
Weekly	52	\$43.27
Bi-weekly	26	\$86.54
Semi-monthly	24	\$93.75
Monthly	12	\$187.50
Quarterly	4	\$562.50
Semi-Annual	2	\$1,125.00
Annual	1	\$2,250.00

ROUNDING

Kansas withholding computed using the percentage method may be rounded. Round to the nearest whole dollar by dropping amounts under 50 cents and increasing amounts

from 50 to 99 cents to the next higher dollar. For example, \$2.49 becomes \$2 and \$2.50 becomes \$3.

WAGE BRACKET TABLES

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

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

SAMPLE WITHHOLDING COMPUTATIONS

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

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

PERCENTAGE FORMULA

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

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

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

Use the appropriate rate table (Table 3 for Semi-Monthly payroll below) to figure the amount to be withheld for Sal. Since he is married, use Table 3(b). The withholding rate is 3.1% of the net amount of the wage or payment that is over \$313.00.

$$\$437.50 - \$313.00 = \$124.50$$

$$\$124.50 \times 3.1\% = \$3.86$$

STEP 3: The Kansas withholding on Sal's payment is \$3.86, which may be rounded to \$4.00. See Rounding on the previous page.

TABLE 3— SEMI-MONTHLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)				(b) MARRIED person			
If amount of wages (after withholding allowance) is:		The amount of KANSAS income tax to be withheld is:		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	\$125		\$0	\$0	\$313		\$0
\$125	\$750	3.1% of excess over \$125		\$313	\$1,563	3.1% of excess over \$313	
\$750	\$1,375	\$19.38 plus 5.25% of excess over \$750		\$1,563	\$2,813	\$38.75 plus 5.25% of excess over \$1,563	
\$1,375		\$52.19 plus 5.7% of excess over \$1,375		\$2,813		\$104.38 plus 5.7% of excess over \$2,813	

WAGE BRACKET TABLE

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

STEP 2: Locate the wage bracket on the left side of the table that encompasses the gross amount of Sal's semi-monthly payment of \$625. Then, across the top of the table, locate the number of withholding tax allowances claimed on Sal's K-4 form.

STEP 3: Locate where the wage row and withholding allowance column meet within the table. For this example, the wage bracket of 610 - 650 and the column for 2 withholding allowances intersect at \$4 - this is the amount of Kansas tax to withhold on Sal's payment.

MARRIED Persons — SEMI-MONTHLY Payroll Period												
And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	130	0	0	0	0	0	0	0	0	0	0	0
130	170	0	0	0	0	0	0	0	0	0	0	0
170	210	0	0	0	0	0	0	0	0	0	0	0
210	250	0	0	0	0	0	0	0	0	0	0	0
250	290	0	0	0	0	0	0	0	0	0	0	0
290	330	0	0	0	0	0	0	0	0	0	0	0
330	370	1	0	0	0	0	0	0	0	0	0	0
370	410	2	0	0	0	0	0	0	0	0	0	0
410	450	4	1	0	0	0	0	0	0	0	0	0
450	490	5	2	0	0	0	0	0	0	0	0	0
490	530	6	3	0	0	0	0	0	0	0	0	0
530	570	7	4	2	0	0	0	0	0	0	0	0
570	610	9	6	3	0	0	0	0	0	0	0	0
610	650	10	7	4	1	0	0	0	0	0	0	0
650	690	11	8	5	2	0	0	0	0	0	0	0
690	730	12	9	6	4	1	0	0	0	0	0	0

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

SPECIFIC WITHHOLDING SITUATION

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

KANSAS RESIDENTS

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

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

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

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

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

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

NONRESIDENTS OF KANSAS

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

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

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

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

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

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

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

Hourly Employee

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

EXAMPLE: Rick lives in Missouri but works in Missouri and Kansas for the same employer. He is paid by the hour. He worked 33 of 80 hours in Kansas and the Kansas withholding

on his total wage is \$34. Determine his nonresident percentage by dividing the number of hours worked in Kansas (33) by the total hours worked in the pay period (80). $33 \div 80 = 41\%$

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

Salaried Employee

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

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

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

Commission Sales Associate

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

EXAMPLE: Jonathan lives in Colorado and is a commission salesman in several states, including Kansas. His total commissions for the period were \$2,612, of which \$523 were from Kansas. Kansas withholding on his total commissions is \$116. His nonresident percentage is determined by dividing his Kansas commissions by his total commission:

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

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

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

EMPLOYEES OF INTERSTATE CARRIERS

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

ENTERTAINERS and ATHLETES

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

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

EXAMPLE: Jack is a resident of Iowa and plays semi-pro baseball. During a pay period he played in 7 games, 2 of which were in Kansas. The Kansas withholding on his total wage is \$150. His nonresident percentage is the number of games played in Kansas (2) divided by the total games in the pay period (7): $2 \div 7 = 28\%$. Since his Kansas earnings are 28% of the total, his nonresident Kansas withholding is $.28 \times \$150 = \42 .

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

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

GAMBLING WINNINGS

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

MANAGEMENT and CONSULTING FEES

Management and consulting fees paid to a nonresident are subject to Kansas withholding tax at the rate of 5% of the fee when payment is made by a Kansas entity in the normal course of its trade, business or other for-profit venture, and the nonresident physically performs these services in Kansas.

EXAMPLE: A Kansas real estate firm pays a Missouri company \$1,000 per month to manage its Kansas rental property. Since the Missouri firm performs the management services in Kansas, the Kansas firm is required to withhold Kansas tax at the rate of 5% from each payment made to the Missouri company.

NONRESIDENTS ALIENS

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

OTHER MISCELLANEOUS PAYMENTS

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

SUPPLEMENTAL WAGES

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

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

In contrast: If you state the supplemental wage separately and compute federal withholding as a percentage of the payment (usually 25%), then compute Kansas withholding at 5% of the gross payment. For example, Kansas withholding on a \$1,000 bonus paid would be \$50 ($\$1,000 \times 5\%$).

KANSAS CUSTOMER SERVICE CENTER

FILE, PAY and MAKE UPDATES ELECTRONICALLY

Most businesses have chosen the **KDOR Customer Service Center (KCSC)** for their online filing and payment solution. To use this solution, you simply create a user login ID and select a password, then you can attach your business tax accounts. **Each tax account has a unique access code** that only needs to be entered once. This access code binds your account to your login ID. For future filings, you simply log into your account using your self-selected user login and password. A history of all filed returns and/or payments made is retained in the KCSC.

WHAT CAN I DO ELECTRONICALLY?

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

REQUIREMENTS TO FILE and PAY

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

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

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

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

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

PAY BY CREDIT CARD

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

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

ACI, Inc. (ACI)

- American Express
- Discover
- MasterCard
- Visa

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

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

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

Value Payment Systems (VPS)

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

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

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

- Individual Income Tax
- Individual Estimated Income Tax

WIRE TRANSFERS

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

RECORD KEEPING

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

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

FILING FREQUENCIES and DUE DATES

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

Each filing frequency has a different set of due dates (see chart on next 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 14. If the due date falls on a Saturday, Sunday or legal holiday, use the next regular business day.

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

DUE DATES FOR WITHHOLDING TAX DEPOSIT REPORTS

If a due date falls on a Saturday, Sunday or legal holiday, use the next regular workday.

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	Jan25	
	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	Jan25			
	Mar 1-15	Mar 25	May	Jun 15					
	Mar 16-31	Apr 10	Jun	Jul 15					
	Apr 1-15	Apr 25	Jul	Aug 15					
	Apr 16-30	May 10	Aug	Sep 15					
	May 1-15	May 25	Sep	Oct 15					
	May 16-31	Jun 10	Oct	Nov 15					
	Jun 1-15	Jun 25	Nov	Dec 15					
	Jun 16-30	Jul 10	Dec	Jan 15					

COMPLETING A KW-5 DEPOSIT REPORT

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

Kansas withholding tax reports must be filed and payment

EXAMPLE: David, president of ABC Lumber Company, pays his employees on a weekly basis. His filing frequency for Kansas withholding tax is monthly and he uses a spreadsheet to maintain his payroll records—a portion of which is shown here. Using his spreadsheet he follows the five steps shown here to report and pay Kansas withholding tax for his July, 2017 tax period.

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

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

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

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

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

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

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

- 1) click the **Period** and **Year** (in this example “July” and “2017”) from the dropdown menu for your reporting period;
- 2) from the dropdown menu **Withholding Payment & Return**, click the **Payment Type**;
- 3) in dollars and cents, enter the “total dollar amount of Kansas withholding tax due” (\$52.00 for this example) and, if applicable, enter any “penalty” and “interest” amounts;
- 4) enter your **Settlement Date**;
- 5) complete the **Payment Funding Source** section and click **Continue**.

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

CORRECTING A KW-5 DEPOSIT REPORT

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

UNDERPAYMENTS

If you have paid **less** than the actual taxes withheld in a period, you will need to file an **additional** KW-5 for that period. To file your additional KW-5, log into the **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 WITHHOLDING TAX RETURN (KW-3)

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 (see [Notice 17-10](#)). **Form KW-3 must be filed electronically** (see *File, Pay and Make Updates* herein).

PARTIAL-YEAR REPORTING

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

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

EXAMPLE: John, a monthly filer, began a catering business in Kansas in March, 2017. He filed his monthly KW-5 deposit reports using the Kansas online application. His annual return (KW-3) is now due and he uses the following steps to complete it electronically.

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

STEP 2: Select **Accounts** on the yellow menu bar at the top of the page, then click **Add an Existing or Register a New account to this login**. Enter your “tax account identification number” and “access code” and click **Continue**, then **Save**. *NOTE: Once you have added your account, it will be retained in the system for future filing periods.*

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

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

- 1) from the dropdown menu, enter the “Tax Year” for which you are filing (2017 and *Original* for this example);
- 2) enter “Return Type” (for this example, KW-5) and click **Continue**;
- 3) enter payments made by “Period End Date” (for this example you begin with *March*) and “Payment Amount” and click **Calculate Totals** and then click **Continue**;
- 4) enter “Total number of Kansas W-2s and/or federal 1099 forms” and click **Calculate Totals**, then click **Continue**.

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

STEP 6: A confirmation page displays to print and keep with your records. Proceed with filing W-2s by clicking on **file your W-2s by clicking here**. (*The following section explains the W-2 process in detail.*)

WAGE and TAX STATEMENT (W-2)

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

If an employee/payee leaves during the year, you may either furnish the appropriate W-2 with the last payment, or wait until the end of the year. Keep any W-2 forms returned by the postal service with your other payroll records as proof of attempted delivery.

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

COMPLETING A W-2

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

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

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

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

For **W-2** Wage and Tax Statement **2003** Department of the Treasury - Internal Revenue Service

REISSUING A W-2

If an individual's W-2 form has been lost, destroyed, or is illegible, you may reissue the W-2. Complete another W-2 for that tax year and 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 Annual Withholding Tax Return (KW-3) must be filed electronically along with the W-2s and 1099s.

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

RECORD FORMAT AND LAYOUT SPECIFICATIONS

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

For fixed-length format, filers are required to follow the filing specifications listed in the Social Security Administration booklet (EFW2/EFW2C, Specifications for Filing Forms W-2

and W-2c Electronically) for all records except the Code RS (state) record. These specifications are available at: ssa.gov/employer/pub.htm

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

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

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

ANNUAL INFORMATION RETURNS (1099 and 1096)

In addition to W-2 forms, you may be required to file information returns for the taxable non-wage payments you made during the tax year. Information returns include federal forms 1098, the 1099 series, 5498 and W-2G. If you are required to file an information return with the Internal Revenue Service (IRS), a copy must also be filed with the Department of Revenue by January 31 following the end of the calendar year (see **Notice 17-10**). As with W-2s, Kansas requires that employers/payors with more than 50 records, per type of information return, file electronically. Filers can upload files that are in a fixed-length format consistent with the layout specified in the **IRS Pub. 1220** available on the IRS website. Filers may also upload a properly-formatted CSV file. These files must be formatted as outlined in the **Information Returns Specifications for Electronic Filing (K-99CSV)**, available on our website.

COMBINED FEDERAL/STATE FILING PROGRAM (CF/SF)

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

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

ADDITIONAL INFORMATION

WHEN RETURNS ARE LATE

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

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

PENALTY

Penalty rates increase over time. Reports filed on time without payment of tax due have the same penalties as those that are filed late.

A penalty of 15% is charged on any tax that is reported or paid after the due date and prior to February 1 of the following year. An additional penalty of 1% per month (up to a maximum of 24%) is assessed on tax filed or paid after January 31 of the following year (due date of the KW-3 return).

A **50%** penalty may be assessed when an employer fails to submit a delinquent return within 20 days following written notice from the Director of Taxation. This penalty is **in addition** to the total KW-5 and KW-3 underpayment penalties.

INTEREST

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

Since the Kansas interest rate is based on the federal underpayment rate in effect on July 1 of the prior year, it is subject to change each year [K.S.A. 79-2968]. See our website at ksrevenue.org for a chart of Kansas interest rates.

WAIVER OF PENALTY

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

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

OTHER PENALTIES

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

Form W-2. An employer/payer who willfully fails to furnish an employee/payee with a W-2 by January 31 of the following year may be subject to a fine up to \$100 for *each occurrence*. An employer/payer who fails to file the "State" copy of the W-2 with the Department of Revenue by January 31 may be subject to a penalty of \$50 for *each W-2* not submitted.

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

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

EMPLOYER/PAYER and OFFICER LIABILITY

Every employer/payer is liable to the state for payment of the income tax deducted and withheld from wages and other payments subject to Kansas income tax withholding. Officers and directors of a corporation, like sole proprietors and partners,

are *personally* liable for the Kansas withholding tax, penalty and interest due during the period they hold office. [K.S.A. 79-32,100c]

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

ABOUT OUR BILLING PROCESS

Most functions of the Department of Revenue's billing process are computerized. A tax bill is automatically generated when our system detects a deficiency on your account. A deficiency may be either a balance due or a missing return. It is important that you immediately respond to a tax bill from the Department of Revenue and, when making payment, follow the instructions on the bill.

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

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

REPORTING BUSINESS CHANGES

When changes occur in your business, promptly notify the Department of Revenue (see *Taxpayer Assistance* on the back cover). Please have your tax account number available when calling our office.

BUSINESS NAME AND/OR ADDRESS CHANGE

You may report business name or address changes to us by mail or fax, using company letterhead or by completing our [Name or Address Change Form \(DO-5\)](#). 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 [Ownership Change Form \(CR-18\)](#), 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:

- Notice of Discontinuation of Business (CR-108) – copy herein.
- The *Discontinuation of Business* portion of your Withholding Tax Registration Certificate.
- **Ownership Change Form (CR-18)** – 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. Mail or fax your letter to:

Office of Policy & Research
Kansas Department of Revenue
PO Box 3506
Topeka, KS 66625-3506
Fax: 785-296-7928

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

CAUTION: Although published as part of our Policy Information Library (details follow), this type of ruling is limited **only** to the requesting taxpayer and that taxpayer's specific factual situation. It cannot be relied upon or cited by any other taxpayer.

KANSAS DEPARTMENT OF REVENUE WEBSITE (KSREVENUE.ORG)

Perhaps the most useful resource available to taxpayers is our website. Items there include tax forms and instructions, informational publications, electronic filing information, economic development incentives, links to the IRS and other business sites, and our [Policy Information Library](#).

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

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

KEY STATUTES

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

OTHER REQUIREMENTS AND RESOURCES

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

FEDERAL REQUIREMENTS

EMPLOYER IDENTIFICATION NUMBER (EIN)

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

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

U.S. CITIZENSHIP AND IMMIGRATION SERVICES (USCIS)

The Federal Immigration Reform and Control Act of 1986 requires all employers to verify the employment eligibility of new employees. For assistance with this process or to obtain forms, visit the INS website (uscis.gov).

U. S. DEPARTMENT OF LABOR

The Fair Labor Standards Act (FLSA) is the federal law that sets minimum wage, overtime, record keeping

and child labor standards. More information is available by visiting the website for the Wage and Hour Divisions (dol.gov/whd/contact_us.htm).

KANSAS REQUIREMENTS

KANSAS UNEMPLOYMENT TAX AND WORKERS COMPENSATION

The Kansas Employment Security Law was enacted to provide some income during limited unemployment for those who are out of work due to conditions in the economy and through no fault of their own. All Kansas employers are required to file a report with the Kansas Department of Labor (KDOL), to determine their unemployment tax status.

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

BUSINESS RESOURCE DIRECTORY

SAFETY AND HEALTH

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

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

SMALL BUSINESS ADMINISTRATION (SBA)

The SBA is the only federal agency solely dedicated to

servicing 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/).

K-4
(Rev. 11-18)

KANSAS
EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

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

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

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

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

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

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

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

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

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

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

Personal Allowance Worksheet (Keep for your records)

<p>A Allowance Rate: If you are a single filer mark "Single" If you are married and <u>your spouse has income</u> mark "Single" If you are married and your spouse does not work mark "Joint"</p> <p>B Enter "0" or "1" if you are married or single and no one else can claim you as a dependent (entering "0" may help you avoid having too little tax withheld)</p> <p>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>D Enter "2" if you will file head of household on your tax return (see conditions under <i>Head of household</i> above)</p> <p>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>F Add lines B through E and enter the total here</p>	<p>A <input type="checkbox"/> Single <input type="checkbox"/> Joint</p> <p>B _____</p> <p>C _____</p> <p>D _____</p> <p>E _____</p> <p>F _____</p>
--	--

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

K-4
(Rev. 11-18)

Kansas Employee's Withholding Allowance Certificate

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

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

NOTICE OF TAX ACCOUNT CLOSURE

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

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

9. Effective _____, _____ I wish to cancel my registration for the following tax(es). Check each box that applies and enter the specific account number for that tax type.

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

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

11. Has there been a transfer or a change in ownership? No Yes If yes, complete lines a, b and c:
 a. Trade name of new business _____
 b. New owner's name _____
 c. Starting date of new business _____ Taxpayer ID No. _____

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

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

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

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

SIGN HERE _____
 Signature of Retailer/Employer Title Date Signature of Preparer

FOR OFFICE USE ONLY

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

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

Mailing address: _____

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

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

Comments: _____

Prepared by: _____ Date: _____

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

TABLES FOR PERCENTAGE METHOD OF KANSAS WITHHOLDING
(For wages paid on and after January 1, 2017)

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

TABLE 1 — WEEKLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$58	\$0	\$0	\$144	\$0
\$58	\$346	3.1% of excess over \$58	\$144	\$721	3.1% of excess over \$144
\$346	\$635	\$8.94 plus 5.25% of excess over \$346	\$721	\$1,298	\$17.88 plus 5.25% of excess over \$721
\$635		\$24.09 plus 5.7% of excess over \$635	\$1,298		\$48.17 plus 5.7% of excess over \$1,298

TABLE 2 — BI-WEEKLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$115	\$0	\$0	\$288	\$0
\$115	\$692	3.1% of excess over \$115	\$288	\$1,442	3.1% of excess over \$288
\$692	\$1,269	\$17.88 plus 5.25% of excess over \$692	\$1,442	\$2,596	\$35.77 plus 5.25% of excess over \$1,442
\$1,269		\$48.17 plus 5.7% of excess over \$1,269	\$2,596		\$96.35 plus 5.7% of excess over \$2,596

TABLE 3 — SEMI-MONTHLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$125	\$0	\$0	\$313	\$0
\$125	\$750	3.1% of excess over \$125	\$313	\$1,563	3.1% of excess over \$313
\$750	\$1,375	\$19.38 plus 5.25% of excess over \$750	\$1,563	\$2,813	\$38.75 plus 5.25% of excess over \$1,563
\$1,375		\$52.19 plus 5.7% of excess over \$1,375	\$2,813		\$104.38 plus 5.7% of excess over \$2,813

TABLE 4 — MONTHLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$250	\$0	\$0	\$625	\$0
\$250	\$1,500	3.1% of excess over \$250	\$625	\$3,125	3.1% of excess over \$625
\$1,500	\$2,750	\$38.75 plus 5.25% of excess over \$1,500	\$3,125	\$5,625	\$77.50 plus 5.25% of excess over \$3,125
\$2,750		\$104.38 plus 5.7% of excess over \$2,750	\$5,625		\$208.75 plus 5.7% of excess over \$5,625

TABLES FOR PERCENTAGE METHOD OF KANSAS WITHHOLDING
(For wages paid on and after January 1, 2017)

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

TABLE 5 — QUARTERLY PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$750	\$0	\$0	\$1,875	\$0
\$750	\$4,500	3.1% of excess over \$750	\$1,875	\$9,375	3.1% of excess over \$1,875
\$4,500	\$8,250	\$116.25 plus 5.25% of excess over \$4,500	\$9,375	\$16,875	\$232.50 plus 5.25% of excess over \$9,375
\$8,250		\$313.13 plus 5.7% of excess over \$8,250	\$16,875		\$626.25 plus 5.7% of excess over \$16,875

TABLE 6 — SEMI-ANNUAL PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$1,500	\$0	\$0	\$3,750	\$0
\$1,500	\$9,000	3.1% of excess over \$1500	\$3,750	\$18,750	3.1% of excess over \$3,750
\$9,000	\$16,500	\$232.50 plus 5.25% of excess over \$9,000	\$18,750	\$33,750	\$465.00 plus 5.25% of excess over \$18,750
\$16,500		\$626.25 plus 5.7% of excess over \$16,500	\$33,750		\$1252.50 plus 5.7% of excess over \$33,750

TABLE 7 — ANNUAL PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$3,000	\$0	\$0	\$7,500	\$0
\$3,000	\$18,000	3.1% of excess over \$3,000	\$7,500	\$37,500	3.1% of excess over \$7,500
\$18,000	\$33,000	\$465.00 plus 5.25% of excess over \$18,000	\$37,500	\$67,500	\$930.00 plus 5.25% of excess over \$37,500
\$33,000		\$1252.50 plus 5.7% of excess over \$33,000	\$67,500		\$2505.00 plus 5.7% of excess over \$67,500

TABLE 8 — DAILY OR MISCELLANEOUS PAYROLL PERIOD

(a) SINGLE person (including Head of Household)			(b) MARRIED person		
<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>	<i>If amount of wages (after withholding allowance) is:</i>		<i>The amount of KANSAS income tax to be withheld is:</i>
Over	But not over		Over	But not over	
\$0	\$12	\$0	\$0	\$29	\$0
\$12	\$69	3.1% of excess over \$12	\$29	\$144	3.1% of excess over \$29
\$69	\$127	\$1.79 plus 5.25% of excess over \$69	\$144	\$260	\$3.58 plus 5.25% of excess over \$144
\$127		\$4.82 plus 5.7% of excess over \$127	\$260		\$9.63 plus 5.7% of excess over \$260

SINGLE Persons – WEEKLY Payroll Period

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

SINGLE Persons – WEEKLY Payroll Period

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

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

MARRIED Persons – WEEKLY Payroll Period

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

MARRIED Persons – WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
1,160	1,180	41	39	37	35	32	30	28	26	23	21	19
1,180	1,200	43	40	38	36	33	31	29	27	24	22	20
1,200	1,220	44	41	39	37	34	32	30	28	25	23	21
1,220	1,240	45	42	40	38	36	33	31	29	26	24	22
1,240	1,260	46	43	41	39	37	34	32	30	27	25	23
1,260	1,280	47	44	42	40	38	35	33	31	29	26	24
1,280	1,300	48	45	43	41	39	36	34	32	30	27	25
1,300	1,320	49	47	44	42	40	37	35	33	31	28	26
1,320	1,340	50	48	45	43	41	38	36	34	32	29	27
1,340	1,360	51	49	46	44	42	40	37	35	33	30	28
1,360	1,380	52	50	47	45	43	41	38	36	34	32	29
1,380	1,400	53	51	48	46	44	42	39	37	35	33	30
1,400	1,420	55	52	50	47	45	43	40	38	36	34	31
1,420	1,440	56	53	51	48	46	44	41	39	37	35	32
1,440	1,460	57	54	52	49	47	45	43	40	38	36	33
1,460	1,480	58	56	53	51	48	46	44	41	39	37	34
1,480	1,500	59	57	54	52	49	47	45	42	40	38	36
1,500	1,520	60	58	55	53	50	48	46	43	41	39	37
1,520	1,540	61	59	56	54	52	49	47	44	42	40	38
1,540	1,560	63	60	58	55	53	50	48	46	43	41	39
1,560	1,580	64	61	59	56	54	51	49	47	44	42	40
1,580	1,600	65	62	60	57	55	52	50	48	45	43	41
1,600	1,620	66	63	61	59	56	54	51	49	46	44	42
1,620	1,640	67	65	62	60	57	55	52	50	47	45	43
1,640	1,660	68	66	63	61	58	56	53	51	48	46	44
1,660	1,680	69	67	64	62	60	57	55	52	50	47	45
1,680	1,700	71	68	66	63	61	58	56	53	51	48	46
1,700	1,720	72	69	67	64	62	59	57	54	52	49	47
1,720	1,740	73	70	68	65	63	60	58	56	53	51	48
1,740	1,760	74	71	69	67	64	62	59	57	54	52	49
1,760	1,780	75	73	70	68	65	63	60	58	55	53	50
1,780	1,800	76	74	71	69	66	64	61	59	56	54	52
1,800	1,820	77	75	72	70	67	65	63	60	58	55	53
1,820	1,840	78	76	74	71	69	66	64	61	59	56	54
1,840	1,860	80	77	75	72	70	67	65	62	60	57	55
1,860	1,880	81	78	76	73	71	68	66	64	61	59	56
1,880	1,900	82	79	77	75	72	70	67	65	62	60	57
1,900	1,920	83	81	78	76	73	71	68	66	63	61	58
1,920	1,940	84	82	79	77	74	72	69	67	64	62	60
1,940	1,960	85	83	80	78	75	73	71	68	66	63	61
1,960	1,980	86	84	82	79	77	74	72	69	67	64	62
1,980	2,000	88	85	83	80	78	75	73	70	68	65	63
2,000	2,020	89	86	84	81	79	76	74	71	69	67	64
2,020	2,040	90	87	85	82	80	78	75	73	70	68	65
2,040	2,060	91	89	86	84	81	79	76	74	71	69	66
2,060	2,080	92	90	87	85	82	80	77	75	72	70	68
2,080	2,100	93	91	88	86	83	81	79	76	74	71	69
2,120	2,140	96	93	91	88	86	83	81	78	76	73	71

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

SINGLE Persons – BI-WEEKLY Payroll Period

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

SINGLE Persons – BI-WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
1,225	1,245	46	42	37	33	28	24	19	16	13	11	8
1,245	1,265	47	43	38	34	29	25	20	17	14	11	9
1,265	1,285	48	44	39	35	30	26	21	17	14	12	9
1,285	1,305	50	45	40	36	31	27	22	18	15	12	10
1,305	1,325	51	46	42	37	32	28	23	19	16	13	10
1,325	1,345	52	47	43	38	33	29	24	20	16	14	11
1,345	1,365	53	48	44	39	35	30	25	21	17	14	12
1,365	1,385	54	49	45	40	36	31	26	22	18	15	12
1,385	1,405	55	50	46	41	37	32	28	23	18	16	13
1,405	1,425	56	52	47	42	38	33	29	24	19	16	13
1,425	1,445	58	53	48	43	39	34	30	25	21	17	14
1,445	1,465	59	54	49	44	40	35	31	26	22	17	15
1,465	1,485	60	55	50	45	41	36	32	27	23	18	15
1,485	1,505	61	56	51	46	42	37	33	28	24	19	16
1,505	1,525	62	57	52	47	43	38	34	29	25	20	17
1,525	1,545	63	58	53	49	44	39	35	30	26	21	17
1,545	1,565	64	60	55	50	45	40	36	31	27	22	18
1,565	1,585	66	61	56	51	46	42	37	32	28	23	19
1,585	1,605	67	62	57	52	47	43	38	33	29	24	20
1,605	1,625	68	63	58	53	48	44	39	35	30	25	21
1,625	1,645	69	64	59	54	49	45	40	36	31	27	22
1,645	1,665	70	65	60	55	50	46	41	37	32	28	23
1,665	1,685	71	66	61	57	52	47	42	38	33	29	24
1,685	1,705	72	68	63	58	53	48	43	39	34	30	25
1,705	1,725	74	69	64	59	54	49	44	40	35	31	26
1,725	1,745	75	70	65	60	55	50	45	41	36	32	27
1,745	1,765	76	71	66	61	56	51	46	42	37	33	28
1,765	1,785	77	72	67	62	57	52	47	43	38	34	29
1,785	1,805	78	73	68	63	58	53	49	44	39	35	30
1,805	1,825	79	74	69	64	60	55	50	45	40	36	31
1,825	1,845	80	76	71	66	61	56	51	46	42	37	32
1,845	1,865	82	77	72	67	62	57	52	47	43	38	34
1,865	1,885	83	78	73	68	63	58	53	48	44	39	35
1,885	1,905	84	79	74	69	64	59	54	49	45	40	36
1,905	1,925	85	80	75	70	65	60	55	50	46	41	37
1,925	1,945	86	81	76	71	66	61	57	52	47	42	38
1,945	1,965	87	82	77	72	68	63	58	53	48	43	39
1,965	1,985	88	83	79	74	69	64	59	54	49	44	40
1,985	2,005	90	85	80	75	70	65	60	55	50	45	41
2,005	2,025	91	86	81	76	71	66	61	56	51	46	42
2,025	2,045	92	87	82	77	72	67	62	57	52	48	43
2,045	2,065	93	88	83	78	73	68	63	58	54	49	44
2,065	2,085	94	89	84	79	74	69	65	60	55	50	45
2,085	2,105	95	90	85	80	76	71	66	61	56	51	46
2,105	2,125	96	91	87	82	77	72	67	62	57	52	47
2,125	2,145	98	93	88	83	78	73	68	63	58	53	48
2,145	2,165	99	94	89	84	79	74	69	64	59	54	49
2,165	2,185	100	95	90	85	80	75	70	65	60	55	50

\$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	1	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	3	0	0	0	0	0	0	0	0	0	0
410	450	4	2	0	0	0	0	0	0	0	0	0
450	490	6	3	0	0	0	0	0	0	0	0	0
490	530	7	4	2	0	0	0	0	0	0	0	0
530	570	8	5	3	0	0	0	0	0	0	0	0
570	610	9	7	4	1	0	0	0	0	0	0	0
610	650	11	8	5	3	0	0	0	0	0	0	0
650	690	12	9	6	4	1	0	0	0	0	0	0
690	730	13	10	8	5	2	0	0	0	0	0	0
730	770	14	12	9	6	4	1	0	0	0	0	0
770	810	16	13	10	8	5	2	0	0	0	0	0
810	850	17	14	11	9	6	3	1	0	0	0	0
850	890	18	15	13	10	7	5	2	0	0	0	0
890	930	19	17	14	11	9	6	3	0	0	0	0
930	970	21	18	15	12	10	7	4	2	0	0	0
970	1,010	22	19	16	14	11	8	6	3	0	0	0
1,010	1,050	23	20	18	15	12	10	7	4	2	0	0
1,050	1,090	24	22	19	16	14	11	8	5	3	0	0
1,090	1,130	25	23	20	17	15	12	9	7	4	1	0
1,130	1,170	27	24	21	19	16	13	11	8	5	3	0
1,170	1,210	28	25	23	20	17	15	12	9	7	4	1
1,210	1,250	29	27	24	21	18	16	13	10	8	5	2
1,250	1,290	30	28	25	22	20	17	14	12	9	6	4
1,290	1,330	32	29	26	24	21	18	16	13	10	8	5
1,330	1,370	33	30	28	25	22	20	17	14	11	9	6
1,370	1,410	34	31	29	26	23	21	18	15	13	10	7
1,410	1,450	35	33	30	27	25	22	19	17	14	11	9
1,450	1,490	37	34	31	29	26	23	21	18	15	12	10
1,490	1,530	39	35	33	30	27	24	22	19	16	14	11
1,530	1,570	41	37	34	31	28	26	23	20	18	15	12
1,570	1,610	44	39	35	32	30	27	24	22	19	16	14
1,610	1,650	46	41	36	34	31	28	26	23	20	17	15
1,650	1,690	48	43	39	35	32	29	27	24	21	19	16
1,690	1,730	50	45	41	36	33	31	28	25	23	20	17
1,730	1,770	52	47	43	38	35	32	29	27	24	21	18
1,770	1,810	54	49	45	40	36	33	30	28	25	22	20
1,810	1,850	56	52	47	43	38	34	32	29	26	24	21
1,850	1,890	58	54	49	45	40	36	33	30	28	25	22
1,890	1,930	60	56	51	47	42	38	34	32	29	26	23
1,930	1,970	62	58	53	49	44	40	35	33	30	27	25
1,970	2,010	65	60	55	51	46	42	37	34	31	29	26
2,010	2,050	67	62	58	53	48	44	39	35	33	30	27
2,050	2,090	69	64	60	55	51	46	41	37	34	31	28
2,090	2,130	71	66	62	57	53	48	44	39	35	32	30
2,130	2,170	73	68	64	59	55	50	46	41	36	34	31
2,170	2,210	75	70	66	61	57	52	48	43	39	35	32
2,210	2,250	77	73	68	64	59	54	50	45	41	36	33
2,250	2,290	79	75	70	66	61	57	52	47	43	38	35
2,290	2,330	81	77	72	68	63	59	54	50	45	40	36

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	83	79	74	70	65	61	56	52	47	43	38
2,370	2,410	86	81	76	72	67	63	58	54	49	45	40
2,410	2,450	88	83	79	74	69	65	60	56	51	47	42
2,450	2,490	90	85	81	76	72	67	62	58	53	49	44
2,490	2,530	92	87	83	78	74	69	65	60	55	51	46
2,530	2,570	94	89	85	80	76	71	67	62	58	53	49
2,570	2,610	96	91	87	82	78	73	69	64	60	55	51
2,610	2,650	98	94	89	85	80	75	71	66	62	57	53
2,650	2,690	101	96	91	87	82	78	73	68	64	59	55
2,690	2,730	103	98	93	89	84	80	75	71	66	61	57
2,730	2,770	105	100	95	91	86	82	77	73	68	64	59
2,770	2,810	107	102	98	93	88	84	79	75	70	66	61
2,810	2,850	110	105	100	95	90	86	81	77	72	68	63
2,850	2,890	112	107	102	97	93	88	83	79	74	70	65
2,890	2,930	114	109	104	99	95	90	86	81	76	72	67
2,930	2,970	117	112	107	102	97	92	88	83	79	74	70
2,970	3,010	119	114	109	104	99	94	90	85	81	76	72
3,010	3,050	121	116	111	106	101	96	92	87	83	78	74
3,050	3,090	123	118	113	109	104	99	94	89	85	80	76
3,090	3,130	126	121	116	111	106	101	96	92	87	82	78
3,130	3,170	128	123	118	113	108	103	98	94	89	85	80
3,170	3,210	130	125	120	115	110	106	101	96	91	87	82
3,210	3,250	132	128	123	118	113	108	103	98	93	89	84
3,250	3,290	135	130	125	120	115	110	105	100	95	91	86
3,290	3,330	137	132	127	122	117	112	107	103	98	93	88
3,330	3,370	139	134	129	125	120	115	110	105	100	95	91
3,370	3,410	142	137	132	127	122	117	112	107	102	97	93
3,410	3,450	144	139	134	129	124	119	114	109	104	99	95
3,450	3,490	146	141	136	131	126	122	117	112	107	102	97
3,490	3,530	148	144	139	134	129	124	119	114	109	104	99
3,530	3,570	151	146	141	136	131	126	121	116	111	106	101
3,570	3,610	153	148	143	138	133	128	123	118	114	109	104
3,610	3,650	155	150	145	140	136	131	126	121	116	111	106
3,650	3,690	158	153	148	143	138	133	128	123	118	113	108
3,690	3,730	160	155	150	145	140	135	130	125	120	115	111
3,730	3,770	162	157	152	147	142	137	133	128	123	118	113
3,770	3,810	164	159	155	150	145	140	135	130	125	120	115
3,810	3,850	167	162	157	152	147	142	137	132	127	122	117
3,850	3,890	169	164	159	154	149	144	139	134	130	125	120
3,890	3,930	171	166	161	156	152	147	142	137	132	127	122
3,930	3,970	174	169	164	159	154	149	144	139	134	129	124
3,970	4,010	176	171	166	161	156	151	146	141	136	131	126
4,010	4,050	178	173	168	163	158	153	148	144	139	134	129
4,050	4,090	180	175	170	166	161	156	151	146	141	136	131
4,090	4,130	183	178	173	168	163	158	153	148	143	138	133
4,130	4,170	185	180	175	170	165	160	155	150	145	141	136
4,170	4,210	187	182	177	172	167	163	158	153	148	143	138
4,210	4,250	189	185	180	175	170	165	160	155	150	145	140

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

SINGLE Persons – SEMI-MONTHLY Payroll Period

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

SINGLE Persons – SEMI-MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be —										
1,245	1,265	46	41	36	31	26	21	18	15	12	9	6
1,265	1,285	47	42	37	32	27	22	18	15	12	9	7
1,285	1,305	48	43	38	33	28	23	19	16	13	10	7
1,305	1,325	49	44	39	34	29	24	19	17	14	11	8
1,325	1,345	50	45	40	35	30	25	21	17	14	11	8
1,345	1,365	51	46	41	36	31	27	22	18	15	12	9
1,365	1,385	52	47	42	37	33	28	23	18	16	13	10
1,385	1,405	53	48	43	38	34	29	24	19	16	13	10
1,405	1,425	54	49	44	40	35	30	25	20	17	14	11
1,425	1,445	56	50	45	41	36	31	26	21	17	14	12
1,445	1,465	57	51	47	42	37	32	27	22	18	15	12
1,465	1,485	58	53	48	43	38	33	28	23	19	16	13
1,485	1,505	59	54	49	44	39	34	29	24	19	16	13
1,505	1,525	60	55	50	45	40	35	30	25	20	17	14
1,525	1,545	61	56	51	46	41	36	31	26	21	18	15
1,545	1,565	62	57	52	47	42	37	32	27	22	18	15
1,565	1,585	64	58	53	48	43	38	33	28	23	19	16
1,585	1,605	65	59	54	49	44	39	34	29	24	19	17
1,605	1,625	66	61	55	50	45	40	35	30	25	20	17
1,625	1,645	67	62	56	51	46	41	36	31	26	22	18
1,645	1,665	68	63	57	52	47	42	37	32	28	23	18
1,665	1,685	69	64	59	53	48	43	38	33	29	24	19
1,685	1,705	70	65	60	54	49	44	39	35	30	25	20
1,705	1,725	72	66	61	56	50	45	41	36	31	26	21
1,725	1,745	73	67	62	57	51	46	42	37	32	27	22
1,745	1,765	74	69	63	58	52	48	43	38	33	28	23
1,765	1,785	75	70	64	59	54	49	44	39	34	29	24
1,785	1,805	76	71	65	60	55	50	45	40	35	30	25
1,805	1,825	77	72	67	61	56	51	46	41	36	31	26
1,825	1,845	78	73	68	62	57	52	47	42	37	32	27
1,845	1,865	80	74	69	64	58	53	48	43	38	33	28
1,865	1,885	81	75	70	65	59	54	49	44	39	34	29
1,885	1,905	82	76	71	66	60	55	50	45	40	35	30
1,905	1,925	83	78	72	67	62	56	51	46	41	36	31
1,925	1,945	84	79	73	68	63	57	52	47	42	37	32
1,945	1,965	85	80	75	69	64	59	53	48	43	38	33
1,965	1,985	86	81	76	70	65	60	54	49	44	39	34
1,985	2,005	88	82	77	71	66	61	55	50	45	40	36
2,005	2,025	89	83	78	73	67	62	57	51	46	41	37
2,025	2,045	90	84	79	74	68	63	58	52	47	43	38
2,045	2,065	91	86	80	75	70	64	59	54	49	44	39
2,065	2,085	92	87	81	76	71	65	60	55	50	45	40
2,085	2,105	93	88	83	77	72	67	61	56	51	46	41
2,105	2,125	94	89	84	78	73	68	62	57	52	47	42
2,125	2,145	96	90	85	79	74	69	63	58	53	48	43
2,145	2,165	97	91	86	81	75	70	65	59	54	49	44
2,165	2,185	98	92	87	82	76	71	66	60	55	50	45
2,185	2,205	99	94	88	83	78	72	67	62	56	51	46

\$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	1	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	4	1	0	0	0	0	0	0	0	0	0
450	490	5	2	0	0	0	0	0	0	0	0	0
490	530	6	3	0	0	0	0	0	0	0	0	0
530	570	7	4	2	0	0	0	0	0	0	0	0
570	610	9	6	3	0	0	0	0	0	0	0	0
610	650	10	7	4	1	0	0	0	0	0	0	0
650	690	11	8	5	2	0	0	0	0	0	0	0
690	730	12	9	6	4	1	0	0	0	0	0	0
730	770	14	11	8	5	2	0	0	0	0	0	0
770	810	15	12	9	6	3	0	0	0	0	0	0
810	850	16	13	10	7	4	1	0	0	0	0	0
850	890	17	14	11	9	6	3	0	0	0	0	0
890	930	19	16	13	10	7	4	1	0	0	0	0
930	970	20	17	14	11	8	5	2	0	0	0	0
970	1,010	21	18	15	12	9	6	4	1	0	0	0
1,010	1,050	22	19	16	14	11	8	5	2	0	0	0
1,050	1,090	23	21	18	15	12	9	6	3	0	0	0
1,090	1,130	25	22	19	16	13	10	7	4	1	0	0
1,130	1,170	26	23	20	17	14	11	9	6	3	0	0
1,170	1,210	27	24	21	18	16	13	10	7	4	1	0
1,210	1,250	28	26	23	20	17	14	11	8	5	2	0
1,250	1,290	30	27	24	21	18	15	12	9	6	4	0
1,290	1,330	31	28	25	22	19	16	13	11	8	5	2
1,330	1,370	32	29	26	23	21	18	15	12	9	6	3
1,370	1,410	33	30	28	25	22	19	16	13	10	7	4
1,410	1,450	35	32	29	26	23	20	17	14	11	8	6
1,450	1,490	36	33	30	27	24	21	18	16	13	10	7
1,490	1,530	37	34	31	28	25	23	20	17	14	11	8
1,530	1,570	38	35	33	30	27	24	21	18	15	12	9
1,570	1,610	40	37	34	31	28	25	22	19	16	13	11
1,610	1,650	42	38	35	32	29	26	23	20	18	15	12
1,650	1,690	44	39	36	33	30	28	25	22	19	16	13
1,690	1,730	46	42	37	35	32	29	26	23	20	17	14
1,730	1,770	49	44	39	36	33	30	27	24	21	18	15
1,770	1,810	51	46	41	37	34	31	28	25	23	20	17
1,810	1,850	53	48	43	38	35	32	30	27	24	21	18
1,850	1,890	55	50	45	40	37	34	31	28	25	22	19
1,890	1,930	57	52	47	42	38	35	32	29	26	23	20
1,930	1,970	59	54	49	44	39	36	33	30	27	25	22
1,970	2,010	61	56	51	46	41	37	35	32	29	26	23
2,010	2,050	63	58	53	49	44	39	36	33	30	27	24
2,050	2,090	65	60	56	51	46	41	37	34	31	28	25
2,090	2,130	67	63	58	53	48	43	38	35	32	30	27
2,130	2,170	70	65	60	55	50	45	40	37	34	31	28
2,170	2,210	72	67	62	57	52	47	42	38	35	32	29
2,210	2,250	74	69	64	59	54	49	44	39	36	33	30
2,250	2,290	76	71	66	61	56	51	46	41	37	35	32
2,290	2,330	78	73	68	63	58	53	48	44	39	36	33

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	80	75	70	65	60	55	51	46	41	37	34
2,370	2,410	82	77	72	67	62	58	53	48	43	38	35
2,410	2,450	84	79	74	70	65	60	55	50	45	40	37
2,450	2,490	86	81	77	72	67	62	57	52	47	42	38
2,490	2,530	88	84	79	74	69	64	59	54	49	44	39
2,530	2,570	91	86	81	76	71	66	61	56	51	46	41
2,570	2,610	93	88	83	78	73	68	63	58	53	48	43
2,610	2,650	95	90	85	80	75	70	65	60	55	50	46
2,650	2,690	97	92	87	82	77	72	67	62	57	53	48
2,690	2,730	99	94	89	84	79	74	69	65	60	55	50
2,730	2,770	101	96	91	86	81	76	72	67	62	57	52
2,770	2,810	103	98	93	88	83	79	74	69	64	59	54
2,810	2,850	105	100	95	91	86	81	76	71	66	61	56
2,850	2,890	108	102	98	93	88	83	78	73	68	63	58
2,890	2,930	110	105	100	95	90	85	80	75	70	65	60
2,930	2,970	112	107	102	97	92	87	82	77	72	67	62
2,970	3,010	114	109	104	99	94	89	84	79	74	69	64
3,010	3,050	117	111	106	101	96	91	86	81	76	71	67
3,050	3,090	119	114	108	103	98	93	88	83	78	74	69
3,090	3,130	121	116	111	105	100	95	90	86	81	76	71
3,130	3,170	124	118	113	108	102	97	93	88	83	78	73
3,170	3,210	126	121	115	110	104	100	95	90	85	80	75
3,210	3,250	128	123	117	112	107	102	97	92	87	82	77
3,250	3,290	130	125	120	114	109	104	99	94	89	84	79
3,290	3,330	133	127	122	117	111	106	101	96	91	86	81
3,330	3,370	135	130	124	119	114	108	103	98	93	88	83
3,370	3,410	137	132	127	121	116	111	105	100	95	90	85
3,410	3,450	140	134	129	124	118	113	107	102	97	92	88
3,450	3,490	142	136	131	126	120	115	110	104	99	95	90
3,490	3,530	144	139	133	128	123	117	112	107	102	97	92
3,530	3,570	146	141	136	130	125	120	114	109	104	99	94
3,570	3,610	149	143	138	133	127	122	117	111	106	101	96
3,610	3,650	151	146	140	135	130	124	119	114	108	103	98
3,650	3,690	153	148	143	137	132	127	121	116	110	105	100
3,690	3,730	156	150	145	139	134	129	123	118	113	107	102
3,730	3,770	158	152	147	142	136	131	126	120	115	110	104
3,770	3,810	160	155	149	144	139	133	128	123	117	112	107
3,810	3,850	162	157	152	146	141	136	130	125	120	114	109
3,850	3,890	165	159	154	149	143	138	133	127	122	117	111
3,890	3,930	167	162	156	151	146	140	135	129	124	119	113
3,930	3,970	169	164	158	153	148	142	137	132	126	121	116
3,970	4,010	171	166	161	155	150	145	139	134	129	123	118
4,010	4,050	174	168	163	158	152	147	142	136	131	126	120
4,050	4,090	176	171	165	160	155	149	144	139	133	128	123
4,090	4,130	178	173	168	162	157	152	146	141	136	130	125
4,130	4,170	181	175	170	165	159	154	149	143	138	132	127
4,170	4,210	183	178	172	167	161	156	151	145	140	135	129
4,210	4,250	185	180	174	169	164	158	153	148	142	137	132

\$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	2	0	0	0	0	0	0	0	0	0	0
330	390	3	0	0	0	0	0	0	0	0	0	0
390	450	5	0	0	0	0	0	0	0	0	0	0
450	510	7	1	0	0	0	0	0	0	0	0	0
510	570	9	3	0	0	0	0	0	0	0	0	0
570	630	11	5	0	0	0	0	0	0	0	0	0
630	690	13	7	1	0	0	0	0	0	0	0	0
690	750	15	9	3	0	0	0	0	0	0	0	0
750	810	16	11	5	0	0	0	0	0	0	0	0
810	870	18	12	7	0	0	0	0	0	0	0	0
870	930	20	14	9	3	0	0	0	0	0	0	0
930	990	22	16	10	5	0	0	0	0	0	0	0
990	1,050	24	18	12	6	0	0	0	0	0	0	0
1,050	1,110	26	20	14	8	2	0	0	0	0	0	0
1,110	1,170	28	22	16	10	4	0	0	0	0	0	0
1,170	1,230	29	24	18	12	6	0	0	0	0	0	0
1,230	1,290	31	25	20	14	8	2	0	0	0	0	0
1,290	1,350	33	27	22	16	10	4	0	0	0	0	0
1,350	1,410	35	29	23	18	12	6	0	0	0	0	0
1,410	1,470	37	31	25	19	14	8	2	0	0	0	0
1,470	1,530	39	33	27	21	16	10	4	0	0	0	0
1,530	1,590	42	35	29	23	17	12	6	0	0	0	0
1,590	1,650	45	37	31	25	19	13	8	2	0	0	0
1,650	1,710	48	39	33	27	21	15	9	4	0	0	0
1,710	1,770	51	42	35	29	23	17	11	6	0	0	0
1,770	1,830	55	45	36	31	25	19	13	7	2	0	0
1,830	1,890	58	48	38	32	27	21	15	9	3	0	0
1,890	1,950	61	51	41	34	29	23	17	11	5	0	0
1,950	2,010	64	54	44	36	30	25	19	13	7	1	0
2,010	2,070	67	57	47	38	32	26	21	15	9	3	0
2,070	2,130	70	60	51	41	34	28	22	17	11	5	0
2,130	2,190	73	64	54	44	36	30	24	19	13	7	1
2,190	2,250	77	67	57	47	38	32	26	20	15	9	3
2,250	2,310	80	70	60	50	40	34	28	22	16	11	5
2,310	2,370	83	73	63	53	43	36	30	24	18	12	7
2,370	2,430	86	76	66	56	47	38	32	26	20	14	9
2,430	2,490	89	79	69	60	50	39	34	28	22	16	10
2,490	2,550	92	82	73	63	53	43	35	30	24	18	12
2,550	2,610	95	86	76	66	56	46	37	32	26	20	14
2,610	2,670	99	89	79	69	59	49	39	33	28	22	16
2,670	2,730	102	92	82	72	62	53	43	35	29	24	18
2,730	2,790	105	95	85	75	66	56	46	37	31	25	20
2,790	2,850	108	98	88	79	69	59	49	39	33	27	22
2,850	2,910	112	101	92	82	72	62	52	42	35	29	23
2,910	2,970	115	105	95	85	75	65	55	45	37	31	25
2,970	3,030	119	108	98	88	78	68	58	49	39	33	27
3,030	3,090	122	111	101	91	81	71	62	52	42	35	29
3,090	3,150	125	115	104	94	84	75	65	55	45	37	31
3,150	3,210	129	118	108	97	88	78	68	58	48	39	33
3,210	3,270	132	122	111	101	91	81	71	61	51	42	35
3,270	3,330	136	125	114	104	94	84	74	64	55	45	36
3,330	3,390	139	128	118	107	97	87	77	67	58	48	38
3,390	3,450	143	132	121	111	100	90	80	71	61	51	41
3,450	3,510	146	135	125	114	103	93	84	74	64	54	44
3,510	3,570	149	139	128	117	107	97	87	77	67	57	47

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	153	142	131	121	110	100	90	80	70	60	51
3,630	3,690	156	146	135	124	113	103	93	83	73	64	54
3,690	3,750	160	149	138	128	117	106	96	86	77	67	57
3,750	3,810	163	152	142	131	120	110	99	90	80	70	60
3,810	3,870	167	156	145	134	124	113	103	93	83	73	63
3,870	3,930	170	159	149	138	127	116	106	96	86	76	66
3,930	3,990	173	163	152	141	131	120	109	99	89	79	69
3,990	4,050	177	166	155	145	134	123	113	102	92	82	73
4,050	4,110	180	169	159	148	137	127	116	105	95	86	76
4,110	4,170	184	173	162	152	141	130	119	109	99	89	79
4,170	4,230	187	176	166	155	144	134	123	112	102	92	82
4,230	4,290	190	180	169	158	148	137	126	116	105	95	85
4,290	4,350	194	183	172	162	151	140	130	119	108	98	88
4,350	4,410	197	187	176	165	155	144	133	122	112	101	92
4,410	4,470	201	190	179	169	158	147	137	126	115	105	95
4,470	4,530	204	193	183	172	161	151	140	129	119	108	98
4,530	4,590	208	197	186	175	165	154	143	133	122	111	101
4,590	4,650	211	200	190	179	168	158	147	136	125	115	104
4,650	4,710	214	204	193	182	172	161	150	140	129	118	108
4,710	4,770	218	207	196	186	175	164	154	143	132	122	111
4,770	4,830	221	211	200	189	178	168	157	146	136	125	114
4,830	4,890	225	214	203	193	182	171	161	150	139	128	118
4,890	4,950	228	217	207	196	185	175	164	153	143	132	121
4,950	5,010	231	221	210	199	189	178	167	157	146	135	125
5,010	5,070	235	224	214	203	192	181	171	160	149	139	128
5,070	5,130	238	228	217	206	196	185	174	164	153	142	131
5,130	5,190	242	231	220	210	199	188	178	167	156	146	135
5,190	5,250	245	234	224	213	202	192	181	170	160	149	138
5,250	5,310	249	238	227	217	206	195	184	174	163	152	142
5,310	5,370	252	241	231	220	209	199	188	177	167	156	145
5,370	5,430	255	245	234	223	213	202	191	181	170	159	149
5,430	5,490	259	248	237	227	216	205	195	184	173	163	152
5,490	5,550	262	252	241	230	220	209	198	187	177	166	155
5,550	5,610	266	255	244	234	223	212	202	191	180	169	159
5,610	5,670	269	258	248	237	226	216	205	194	184	173	162
5,670	5,730	273	262	251	240	230	219	208	198	187	176	166
5,730	5,790	276	265	255	244	233	223	212	201	190	180	169
5,790	5,850	279	269	258	247	237	226	215	205	194	183	172
5,850	5,910	283	272	261	251	240	229	219	208	197	187	176
5,910	5,970	286	276	265	254	243	233	222	211	201	190	179
5,970	6,030	290	279	268	258	247	236	226	215	204	193	183
6,030	6,090	293	282	272	261	250	240	229	218	208	197	186
6,090	6,150	296	286	275	264	254	243	232	222	211	200	190
6,150	6,210	300	289	279	268	257	246	236	225	214	204	193
6,210	6,270	303	293	282	271	261	250	239	228	218	207	196
6,270	6,330	307	296	285	275	264	253	243	232	221	211	200
6,330	6,390	310	299	289	278	267	257	246	235	225	214	203
6,390	6,450	314	303	292	282	271	260	249	239	228	217	207

\$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	2	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	7	1	0	0	0	0	0	0	0	0	0
900	980	10	4	0	0	0	0	0	0	0	0	0
980	1,060	12	6	0	0	0	0	0	0	0	0	0
1,060	1,140	15	9	3	0	0	0	0	0	0	0	0
1,140	1,220	17	11	6	0	0	0	0	0	0	0	0
1,220	1,300	20	14	8	2	0	0	0	0	0	0	0
1,300	1,380	22	16	11	5	0	0	0	0	0	0	0
1,380	1,460	25	19	13	7	1	0	0	0	0	0	0
1,460	1,540	27	21	16	10	4	0	0	0	0	0	0
1,540	1,620	30	24	18	12	6	0	0	0	0	0	0
1,620	1,700	32	26	20	15	9	3	0	0	0	0	0
1,700	1,780	35	29	23	17	11	6	0	0	0	0	0
1,780	1,860	37	31	25	20	14	8	2	0	0	0	0
1,860	1,940	40	34	28	22	16	10	5	0	0	0	0
1,940	2,020	42	36	30	25	19	13	7	1	0	0	0
2,020	2,100	44	39	33	27	21	15	10	4	0	0	0
2,100	2,180	47	41	35	30	24	18	12	6	0	0	0
2,180	2,260	49	44	38	32	26	20	15	9	3	0	0
2,260	2,340	52	46	40	34	29	23	17	11	5	0	0
2,340	2,420	54	49	43	37	31	25	20	14	8	2	0
2,420	2,500	57	51	45	39	34	28	22	16	10	5	0
2,500	2,580	59	54	48	42	36	30	24	19	13	7	1
2,580	2,660	62	56	50	44	39	33	27	21	15	10	4
2,660	2,740	64	59	53	47	41	35	29	24	18	12	6
2,740	2,820	67	61	55	49	44	38	32	26	20	14	9
2,820	2,900	69	63	58	52	46	40	34	29	23	17	11
2,900	2,980	72	66	60	54	49	43	37	31	25	19	14
2,980	3,060	74	68	63	57	51	45	39	34	28	22	16
3,060	3,140	77	71	65	59	53	48	42	36	30	24	19
3,140	3,220	80	73	68	62	56	50	44	39	33	27	21
3,220	3,300	85	76	70	64	58	53	47	41	35	29	24
3,300	3,380	89	78	73	67	61	55	49	43	38	32	26
3,380	3,460	93	83	75	69	63	58	52	46	40	34	29
3,460	3,540	97	87	78	72	66	60	54	48	43	37	31
3,540	3,620	101	92	82	74	68	63	57	51	45	39	33
3,620	3,700	106	96	86	77	71	65	59	53	48	42	36
3,700	3,780	110	100	90	80	73	68	62	56	50	44	38
3,780	3,860	114	104	94	84	76	70	64	58	53	47	41
3,860	3,940	118	108	99	89	78	72	67	61	55	49	43
3,940	4,020	122	113	103	93	83	75	69	63	58	52	46
4,020	4,100	127	117	107	97	87	77	72	66	60	54	48
4,100	4,180	131	121	111	101	91	82	74	68	62	57	51
4,180	4,260	135	125	115	105	96	86	77	71	65	59	53
4,260	4,340	139	129	120	110	100	90	80	73	67	62	56
4,340	4,420	143	134	124	114	104	94	84	76	70	64	58
4,420	4,500	148	138	128	118	108	98	89	78	72	67	61
4,500	4,580	152	142	132	122	112	103	93	83	75	69	63
4,580	4,660	156	146	136	126	117	107	97	87	77	72	66

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	160	150	141	131	121	111	101	91	81	74	68
4,740	4,820	164	155	145	135	125	115	105	95	86	76	71
4,820	4,900	169	159	149	139	129	119	110	100	90	80	73
4,900	4,980	173	163	153	143	133	124	114	104	94	84	76
4,980	5,060	177	167	157	147	138	128	118	108	98	88	78
5,060	5,140	181	171	162	152	142	132	122	112	102	93	83
5,140	5,220	185	176	166	156	146	136	126	116	107	97	87
5,220	5,300	190	180	170	160	150	140	131	121	111	101	91
5,300	5,380	194	184	174	164	154	145	135	125	115	105	95
5,380	5,460	198	188	178	168	159	149	139	129	119	109	100
5,460	5,540	202	192	183	173	163	153	143	133	123	114	104
5,540	5,620	206	197	187	177	167	157	147	137	128	118	108
5,620	5,700	211	201	191	181	171	161	152	142	132	122	112
5,700	5,780	215	205	195	185	175	166	156	146	136	126	116
5,780	5,860	220	209	199	189	180	170	160	150	140	130	121
5,860	5,940	224	214	204	194	184	174	164	154	144	135	125
5,940	6,020	229	218	208	198	188	178	168	158	149	139	129
6,100	6,100	236	225	214	204	194	184	175	165	155	145	135
6,100	6,180	238	227	217	206	196	187	177	167	157	147	137
6,180	6,260	243	232	221	210	201	191	181	171	161	151	142
6,260	6,340	247	237	226	215	205	195	185	175	165	156	146
6,340	6,420	252	241	230	220	209	199	189	179	170	160	150
6,420	6,500	256	246	235	224	214	203	194	184	174	164	154
6,500	6,580	261	250	240	229	218	208	198	188	178	168	158
6,580	6,660	265	255	244	233	223	212	202	192	182	172	163
6,660	6,740	270	259	249	238	227	217	206	196	186	177	167
6,740	6,820	275	264	253	243	232	221	210	200	191	181	171
6,820	6,900	279	268	258	247	236	226	215	205	195	185	175
6,900	6,980	284	273	262	252	241	230	220	209	199	189	179
6,980	7,060	288	278	267	256	246	235	224	213	203	193	184
7,060	7,140	293	282	271	261	250	239	229	218	207	198	188
7,140	7,220	297	287	276	265	255	244	233	223	212	202	192
7,220	7,300	302	291	281	270	259	249	238	227	216	206	196
7,300	7,380	307	296	285	274	264	253	242	232	221	210	200
7,380	7,460	311	300	290	279	268	258	247	236	226	215	205
7,460	7,540	316	305	294	284	273	262	252	241	230	219	209
7,540	7,620	320	309	299	288	277	267	256	245	235	224	213
7,620	7,700	325	314	303	293	282	271	261	250	239	229	218
7,700	7,780	329	319	308	297	287	276	265	254	244	233	222
7,780	7,860	334	323	312	302	291	280	270	259	248	238	227
7,860	7,940	338	328	317	306	296	285	274	264	253	242	232
7,940	8,020	343	332	322	311	300	290	279	268	257	247	236
8,020	8,100	348	337	326	315	305	294	283	273	262	251	241
8,100	8,180	352	341	331	320	309	299	288	277	267	256	245
8,180	8,260	357	346	335	325	314	303	293	282	271	260	250
8,260	8,340	361	351	340	329	318	308	297	286	276	265	254
8,340	8,420	366	355	344	334	323	312	302	291	280	270	259
8,420	8,500	370	360	349	338	328	317	306	296	285	274	263

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

SINGLE Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be —										
0	25	0	0	0	0	0	0	0	0	0	0	0
25	30	0	0	0	0	0	0	0	0	0	0	0
30	35	1	0	0	0	0	0	0	0	0	0	0
35	40	1	1	0	0	0	0	0	0	0	0	0
40	45	1	1	0	0	0	0	0	0	0	0	0
45	50	1	1	1	0	0	0	0	0	0	0	0
50	55	1	1	1	0	0	0	0	0	0	0	0
55	60	1	1	1	1	0	0	0	0	0	0	0
60	65	2	1	1	1	0	0	0	0	0	0	0
65	70	2	1	1	1	1	0	0	0	0	0	0
70	75	2	2	1	1	1	1	0	0	0	0	0
75	80	2	2	1	1	1	1	0	0	0	0	0
80	85	2	2	2	1	1	1	1	0	0	0	0
85	90	3	2	2	2	1	1	1	0	0	0	0
90	95	3	3	2	2	1	1	1	1	0	0	0
95	100	3	3	2	2	2	1	1	1	1	0	0
100	105	4	3	3	2	2	1	1	1	1	0	0
105	110	4	3	3	2	2	2	1	1	1	1	0
110	115	4	4	3	3	2	2	2	1	1	1	0
115	120	4	4	3	3	3	2	2	1	1	1	1
120	125	5	4	4	3	3	2	2	2	1	1	1
125	130	5	4	4	3	3	3	2	2	1	1	1
130	135	5	5	4	4	3	3	2	2	2	1	1
135	140	5	5	4	4	4	3	3	2	2	1	1
140	145	6	5	5	4	4	3	3	2	2	2	1
145	150	6	5	5	5	4	4	3	3	2	2	2
150	155	6	6	5	5	4	4	3	3	3	2	2
155	160	7	6	6	5	5	4	4	3	3	2	2
160	165	7	6	6	5	5	4	4	4	3	3	2
165	170	7	7	6	6	5	5	4	4	3	3	2
170	175	7	7	6	6	5	5	4	4	4	3	3
175	180	8	7	7	6	6	5	5	4	4	3	3
180	185	8	7	7	7	6	6	5	5	4	4	3
185	190	8	8	7	7	6	6	5	5	4	4	3
190	195	9	8	8	7	7	6	6	5	5	4	4
195	200	9	8	8	7	7	6	6	5	5	4	4
200	205	9	9	8	8	7	7	6	6	5	5	4
205	210	9	9	8	8	7	7	6	6	5	5	5
210	215	10	9	9	8	8	7	7	6	6	5	5
215	220	10	9	9	8	8	8	7	7	6	6	5
220	225	10	10	9	9	8	8	7	7	6	6	5
225	230	11	10	10	9	9	8	8	7	7	6	6
230	235	11	10	10	9	9	8	8	7	7	6	6
235	240	11	11	10	10	9	9	8	8	7	7	6
240	245	11	11	10	10	9	9	8	8	7	7	6
245	250	12	11	11	10	10	9	9	8	8	7	7
250	255	12	11	11	10	10	10	9	9	8	8	7
255	260	12	12	11	11	10	10	9	9	8	8	7
260	265	13	12	12	11	11	10	10	9	9	8	8
265	270	13	12	12	11	11	10	10	9	9	8	8
270	275	13	13	12	12	11	11	10	10	9	9	8
275	280	13	13	12	12	11	11	10	10	9	9	8
280	285	14	13	13	12	12	11	11	10	10	9	9
285	290	14	13	13	12	12	11	11	11	10	10	9
290	295	14	14	13	13	12	12	11	11	10	10	9
295	300	15	14	14	13	13	12	12	11	11	10	10

SINGLE Persons – DAILY or MISC. Payroll Period

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

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

MARRIED Persons – DAILY or MISC. Payroll Period

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

MARRIED Persons – DAILY or MISC. Payroll Period

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

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

TAXPAYER ASSISTANCE

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

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 3506
Topeka KS 66625-3506

Phone: 785-368-8222
Fax: 785-291-3614
ksrevenue.org

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-1220, Kansas Sales and Use Tax Refund
- Publication KS-1221PEC, Kansas Sales and Use Tax Refund (for use by PEC entities)
- 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 & Use Tax *for* Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Business Taxes for Motor Vehicle Transactions
- Publication KS-1527, Kansas Business Taxes for Kansas Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes for Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Business Taxes for the Agricultural Industries
- Publication KS-1560, Kansas Business Taxes for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales and 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).