

Tables for Percentage Method of Kansas Withholding

(For Wages Paid After January 1, 1999)

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

TABLE 1 - If the Payroll Period With Respect to an Employee is Weekly

(a) SINGLE person - Including Head of Household						(b) MARRIED person -					
<i>If the amount of wages (after subtracting withholding allowances) is:</i>			<i>The amount of KANSAS income tax to be withheld shall be:</i>			<i>If the amount of wages (after subtracting withholding allowances) is:</i>			<i>The amount of KANSAS income tax to be withheld shall be:</i>		
Not Over	\$58		\$0			Not Over	\$115		\$0		
Over--	But not over--			of excess over--		Over--	But not over--			of excess over--	
\$58	-	\$346		3.50%	\$58	\$115	-	\$692		3.50%	\$115
\$346	-	\$635	\$10.10	6.25%	\$346	\$692	-	\$1,269	\$20.19	6.25%	\$692
\$635	-	Over	\$28.13	Plus 6.45%	\$635	\$1,269	-	Over	\$56.25	Plus 6.45%	\$1,269

TABLE 2 - If the Payroll Period With Respect to an Employee is Bi-Weekly

(a) SINGLE person - Including Head of Household						(b) MARRIED person -					
<i>If the amount of wages (after subtracting withholding allowances) is:</i>			<i>The amount of KANSAS income tax to be withheld shall be:</i>			<i>If the amount of wages (after subtracting withholding allowances) is:</i>			<i>The amount of KANSAS income tax to be withheld shall be:</i>		
Not Over	\$115		\$0			Not Over	\$231		\$0		
Over--	But not over--			of excess over--		Over--	But not over--			of excess over--	
\$115	-	\$692		3.50%	\$115	\$231	-	\$1,385		3.50%	\$231
\$692	-	\$1,269	\$20.19	6.25%	\$692	\$1,385	-	\$2,538	\$40.38	6.25%	\$1,385
\$1,269	-	Over	\$56.25	Plus 6.45%	\$1,269	\$2,538	-	Over	\$112.50	Plus 6.45%	\$2,538

TABLE 3 - If the Payroll Period With Respect to an Employee is Semi-Monthly

(a) SINGLE person - Including Head of Household						(b) MARRIED person -					
<i>If the amount of wages (after subtracting withholding allowances) is:</i>			<i>The amount of KANSAS income tax to be withheld shall be:</i>			<i>If the amount of wages (after subtracting withholding allowances) is:</i>			<i>The amount of KANSAS income tax to be withheld shall be:</i>		
Not Over	\$125		\$0			Not Over	\$250		\$0		
Over--	But not over--			of excess over--		Over--	But not over--			of excess over--	
\$125	-	\$750		3.50%	\$125	\$250	-	\$1,500		3.50%	\$250
\$750	-	\$1,375	\$21.88	6.25%	\$750	\$1,500	-	\$2,750	\$43.75	6.25%	\$1,500
\$1,375	-	Over	\$60.94	Plus 6.45%	\$1,375	\$2,750	-	Over	\$121.88	Plus 6.45%	\$2,750

TABLE 4 - If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person - Including Head of Household						(b) MARRIED person -					
<i>If the amount of wages (after subtracting withholding allowances) is:</i>			<i>The amount of KANSAS income tax to be withheld shall be:</i>			<i>If the amount of wages (after subtracting withholding allowances) is:</i>			<i>The amount of KANSAS income tax to be withheld shall be:</i>		
Not Over	\$250		\$0			Not Over	\$500		\$0		
Over--	But not over--			of excess over--		Over--	But not over--			of excess over--	
\$250	-	\$1,500		3.50%	\$250	\$500	-	\$3,000		3.50%	\$500
\$1,500	-	\$2,750	\$43.75	6.25%	\$1,500	\$3,000	-	\$5,500	\$87.50	6.25%	\$3,000
\$2,750	-	Over	\$121.88	Plus 6.45%	\$2,750	\$5,500	-	Over	\$243.75	Plus 6.45%	\$5,500

TABLE 5 - If the Payroll Period With Respect to an Employee is Quarterly**(a) SINGLE person - Including Head of Household**

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of KANSAS income tax to be withheld shall be:	
Not Over \$750	\$0
Over-- But not over--	of excess over--
\$750 - \$4,500	\$0.00 3.50% \$750
\$4,500 - \$8,250	\$131.25 6.25% \$4,500
\$8,250 - Over	\$365.63 Plus 6.45% \$8,250

(b) MARRIED person -

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of KANSAS income tax to be withheld shall be:	
Not Over \$1,500	\$0
Over-- But not over--	of excess over--
\$1,500 - \$9,000	\$0.00 3.50% \$1,500
\$9,000 - \$16,500	\$262.50 6.25% \$9,000
\$16,500 - Over	\$731.25 Plus 6.45% \$16,500

TABLE 6- If the Payroll Period With Respect to an Employee is Semiannual**(a) SINGLE person - Including Head of Household**

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of KANSAS income tax to be withheld shall be:	
Not Over \$1,500	\$0
Over-- But not over--	of excess over--
\$1,500 - \$9,000	\$0.00 3.50% \$1,500
\$9,000 - \$16,500	\$262.50 6.25% \$9,000
\$16,500 - Over	\$731.25 Plus 6.45% \$16,500

(b) MARRIED person -

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of KANSAS income tax to be withheld shall be:	
Not Over \$3,000	\$0
Over-- But not over--	of excess over--
\$3,000 - \$18,000	\$0.00 3.50% \$3,000
\$18,000 - \$33,000	\$525.00 6.25% \$18,000
\$33,000 - Over	\$1,462.50 Plus 6.45% \$33,000

TABLE 7 - If the Payroll Period With Respect to an Employee is Annual**(a) SINGLE person - Including Head of Household**

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of KANSAS income tax to be withheld shall be:	
Not Over \$3,000	\$0
Over-- But not over--	of excess over--
\$3,000 - \$18,000	\$0.00 3.50% \$3,000
\$18,000 - \$33,000	\$525.00 Plus 6.25% \$18,000
\$33,000 - Over	\$1,462.50 Plus 6.45% \$33,000

(b) MARRIED person -

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of KANSAS income tax to be withheld shall be:	
Not Over \$6,000	\$0
Over-- But not over--	of excess over--
\$6,000 - \$36,000	\$0.00 3.50% \$6,000
\$36,000 - \$66,000	\$1,050.00 Plus 6.25% \$36,000
\$66,000 - Over	\$2,925.00 Plus 6.45% \$66,000

TABLE 8 - If the Payroll Period With Respect to an Employee is a Daily Payroll Period or a Miscellaneous Payroll Period**(a) SINGLE person - Including Head of Household**

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of KANSAS income tax to be withheld shall be:	
Not Over \$12	\$0
Over-- But not over--	of excess over--
\$12 - \$69	\$0.00 3.50% \$12
\$69 - \$127	\$2.02 6.25% \$69
\$127 - Over	\$5.63 Plus 6.45% \$127

(b) MARRIED person -

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of KANSAS income tax to be withheld shall be:	
Not Over \$23	\$0
Over-- But not over--	of excess over--
\$23 - \$138	\$0.00 3.50% \$23
\$138 - \$254	\$4.04 6.25% \$138
\$254 - Over	\$11.25 Plus 6.45% \$254