

Withholding Tax  
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## **YOU MAY BE REQUIRED TO WITHHOLD KANSAS INCOME TAX**

Every employer or payor who is required to withhold upon wages pursuant to the federal Internal Revenue Code must also withhold and deduct Kansas income tax from those wages when the:

- 1) wage recipient is a resident of Kansas; or
- 2) wages are paid because of services performed in Kansas.

Kansas withholding is also required on other types of income (such as vehicle fringe benefits, pensions, annuities and deferred income) if federal income taxes are withheld.

Employers and payors subject to withholding Kansas income tax from employees' wages must complete a business tax application (CR-16) with the Kansas Department of Revenue (KDOR) before making the first payment of wages. To obtain a Business Tax Application visit our web site or call the number shown above. Contact KDOR for information about your responsibilities under the Kansas Withholding and Declaration of Estimated Tax Act. [K.S.A. 79-3294 *et seq.*]