NOTICE 13-10

INCOME TAX RATES LOWERED
FOR INDIVIDUALS, ESTATES, AND TRUSTS
(July 1, 2013)

[Note: This Notice replaces Notice 12-06 which has been revoked.]

During the 2013 Legislative Session House Bill 2059 was passed and signed into law. Section 1 of the Bill amends K.S.A. 79-32,110, the statute which establishes the rates of income tax in Kansas. Beginning in tax year 2013, individual income tax rates are lowered at all levels. In addition, the current three-tier rate structure is replaced by a two-tier structure.

Kansas income tax rates for tax year 2013 and later years, are as follows:

Married Filing Joint Returns

For tax year 2013:
If the taxable income is:          The tax is:
Not over $30,000 .................. 3.0% of Kansas taxable income
Over $30,000 ..................... $900 plus 4.9% of excess over $30,000

For tax year 2014:
If the taxable income is:          The tax is:
Not over $30,000 .................. 2.7% of Kansas taxable income
Over $30,000 ..................... $810 plus 4.8% of excess over $30,000

For tax year 2015:
If the taxable income is:          The tax is:
Not over $30,000 .................. 2.7% of Kansas taxable income
Over $30,000 ..................... $810 plus 4.6% of excess over $30,000

For tax year 2016:
If the taxable income is:          The tax is:
Not over $30,000 .................. 2.4% of Kansas taxable income
Over $30,000 ..................... $720 plus 4.6% of excess over $30,000

For tax year 2017:
If the taxable income is:          The tax is:
Not over $30,000 .................. 2.3% of Kansas taxable income
Over $30,000 ..................... $690 plus 4.6% of excess over $30,000
For tax year 2018, and all tax years thereafter:
If the taxable income is: The tax is:
Not over $30,000 ...................... 2.3% of Kansas taxable income
Over $30,000 ......................... $690 plus 3.9% of excess over $30,000

**All Other Individuals**
(As Well As Estates and Trusts)

For tax year 2013:
If the taxable income is: The tax is:
Not over $15,000 ...................... 3.0% of Kansas taxable income
Over $15,000 ......................... $450 plus 4.9% of excess over $15,000

For tax year 2014:
If the taxable income is: The tax is:
Not over $15,000 ...................... 2.7% of Kansas taxable income
Over $15,000 ......................... $405 plus 4.8% of excess over $15,000

For tax year 2015:
If the taxable income is: The tax is:
Not over $15,000 ...................... 2.7% of Kansas taxable income
Over $15,000 ......................... $405 plus 4.6% of excess over $15,000

For tax year 2016:
If the taxable income is: The tax is:
Not over $15,000 ...................... 2.4% of Kansas taxable income
Over $15,000 ......................... $360 plus 4.6% of excess over $15,000

For tax year 2017:
If the taxable income is: The tax is:
Not over $15,000 ...................... 2.3% of Kansas taxable income
Over $15,000 ......................... $345 plus 4.6% of excess over $15,000

For tax year 2018, and all tax years thereafter:
If the taxable income is: The tax is:
Not over $15,000 ...................... 2.3% of Kansas taxable income
Over $15,000 ......................... $345 plus 3.9% of excess over $15,000

**Corporate Income Tax Rates Not Affected**

Corporate income tax rates have not changed. For more information about corporate income tax, please see Notice 12-09.
Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, www.ksrevenue.org. If you have questions about this Notice, please contact:

Taxpayer Assistance Center
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Topeka, KS 66612-1588
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Hearing Impaired TTY: 785-296-6461
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