



Title: I, Payroll/Personnel Manual

Chapter: 28, Section 2, Tax Formulas (TAXES)

Bulletin: TAXES 13-11, Kansas State Income Tax Withholding

Date: February 6, 2013

To: Subscribers of Tax Bulletins

Beginning with wages paid for Pay Period 06, 2013, the National Finance Center (NFC) will make the following changes to the State of Kansas income tax withholdings:

- The Single, Head of Household, and Married withholding tables will change.

To view the updated tax formula, go to the *NFC Home Page* (<http://www.nfc.usda.gov>) and click the **Publications** link at the top of the page. At the Publications page right-hand menu, click **Tax Formulas** and select the appropriate State from the map provided. Changes to the tax formula are identified by "▶◀".

For questions about NFC processing, authorized Servicing Personnel Office representatives should contact the NFC Contact Center at **1-855-NFC-4GOV (1-855-632-4468)** or via the Internet using the Requester Console.

RANDY L. SPEED, Director
Government Employees Services Division

Attachment

N
F
C

B
U
L
L
E
T
I
N

Kansas State Income Tax Information

State Abbreviation:	KS
State Tax Withholding State Code:	20
Acceptable Exemption Form:	K-4
Basis for Withholding:	State Exemptions
Acceptable Exemption Data:	S, M/Number of Allowances
TSP Deferred:	Yes
Special Coding:	Determine the Total Number of Allowances Claimed field as follows: First Position - S = Single; M = Married. Second or Third Positions - Enter the total number of allowances claimed. If less than 10, precede with a 0 (zero).
Additional Information:	If an invalid State exemption code is present, SINGLE will be used in the computation of State taxes.

Withholding Formula ▶(Effective Pay Period 06, 2013)◀

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program and Flexible Spending Account - health care and dependent care deductions) from the amount computed in step 1.
3. Multiply the adjusted gross biweekly wages times 26 to obtain the gross annual wages.
4. Determine the exemption allowance by applying the following guidelines and subtract this amount from the results in step 3 to compute the taxable income.

Exemption Allowance = \$2,250 x Number of Exemptions Claimed on Form K-4

5. Apply the taxable income computed in step 4 to the following table to determine the Kansas tax withholding.

Tax Withholding Table

**Single or
Head of Household**

If the Amount of Taxable Income Is:		The Amount of Kansas Tax Withholding Should Be:			
Over	But Not Over:				Of Excess Over:
\$0	\$3,000	\$0	plus	0%	\$0
3,000	18,000	0	plus	▶3.0%	3,000
18,000	and over	450	plus	4.9%◀	18,000

Married

If the Amount of Taxable Income Is:		The Amount of Kansas Tax Withholding Should Be:			
Over	But Not Over:				Of Excess Over:
\$0	\$6,000	\$0	plus	0%	\$0
6,000	36,000	0	plus	▶3.0%	6,000
36,000	and over	900	plus	4.9%◀	36,000

6. Divide the annual Kansas tax withholding by 26 to obtain the biweekly Kansas tax withholding.