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[Note: This Notice replaces Notice 12-06 which has been revoked.]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