Policy & Research
915 SW Harrison St
Topeka KS 66612-1588

Kansas
Department of Revenue

Phone: 785-296-3081
FAX: 785-296-7928
www.ksrevenue.org

Nick Jordan, Secretary
Richard Cram, Director

Sam Brownback, Governor

NOTICE 15-06

INCOME TAX RATES CHANGED FOR INDIVIDUALS, ESTATES, AND TRUSTS (JULY 1, 2015)

During the 2015 Legislative Session Senate Substitute for House Bill 2109 and House Substitute for Senate Bill 270 were passed and signed into law. Section 25 of Session Senate Substitute for House Bill 2109 and Section 3 House Substitute for Senate Bill 270 amend K.S.A. 79-32,110, the statute which establishes the rates of income tax in Kansas. Beginning in tax year 2015, the phase-down of individual income tax rates is stopped until tax year 2018. For tax year 2018 and all later years the rate is reduced slightly from the 2015 rate.

Kansas income tax rates for tax year 2015 and later years are as follows:

Married Filing Joint Returns

For tax years 2015, 2016 and 2017:

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 2018, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over $30,000	2.6% of Kansas taxable income
Over $30,000	$780 plus 4.6% of excess over $30,000

All Other Individuals
(As Well As Estates and Trusts)

For tax years 2015, 2016 and 2017:

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 2018, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over $15,000	2.6% of Kansas taxable income
Over $15,000	$390 plus 4.6% of excess over $15,000

Corporate Income Tax Rates Not Affected

The changes made by Senate Substitute for House Bill 2109 and House Substitute for Senate Bill 270 do not affect corporate income tax. Corporate income tax rates have not changed.

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
Kansas Department of Revenue
915 SW Harrison St., 1st Floor
Topeka, KS 66612-1588
Phone: 785-368-8222
Fax: 785-291-3614