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NOTICE 21-22

WITHHOLDING TAX TABLES UPDATED (JULY 13, 2021)

During the 2021 Legislative Session Senate Bill 50 was passed and signed into law. This Bill amended K.S.A. 79-32,119 to change the standard deduction for individuals filing Kansas income tax returns. Specifically, Section 9 of the Bill includes new statutory language, found in subsection (c)(2), which provides:

(2) For tax year 2021, and all tax years thereafter, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,500; married filing status, \$8,000; and head of household filing status, \$6,000.

In accordance with the new law, for tax years 2021, and all subsequent tax years, the base standard deduction will be: \$3,500 for single filing status; \$8,000 for married filing joint status; \$4,000 for married filing separate status; and \$6,000 for head of household filing status.

Under Kansas law the Secretary of Revenue is required to prepare tables, and/or to prescribe schedules or rates, for withholding tax that will approximate an employee's annual tax liability during a calendar year. In recognition of this requirement the Department has updated the withholding tax tables to reflect the higher standard deduction for tax years 2021, and all tax years thereafter. These tables are available through the Department's website at:

<https://ksrevenue.org/forms-btwh.html>

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:

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