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NOTICE 24-06

WITHHOLDING TAX TABLES UPDATED (JULY 17, 2024)

During the 2024 Special Legislative Session, Senate Bill 1 was passed and signed into law. Section 16 of the Bill amended K.S.A. 79-32,110 to change the individual income tax rates, Section 19 of the Bill amended K.S.A. 79-32,119 to increase the standard deduction for individuals, and Section 20 of the Bill amended K.S.A. 79-32,121 to increase the amount of the allowable personal exemption for individuals filing Kansas income tax returns. All changes are effective for tax year 2024.

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 new tax rates, higher standard deduction, and higher personal exemption amount for tax years 2024, and all tax years thereafter. These tables are available through the Department's website at:

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

Because the income tax rates for tax year 2024 are changing mid-year, many employees whose withholding is based on the withholding tax tables used for the first half of the year and on the revised withholding tax tables to be used for second half of the year may have too much income tax withheld for the year. This may result in a refund, or larger refund, when filing the 2024 income tax return. If the employee wishes to reduce the amount of withholding for the second half of the year to offset the higher amount withheld during the first half of the year, they can do so by completing a new K-4 and providing it to their employer. Any employee who does this should make sure to adjust their withholding at the start of next year, so they do not under withhold for tax year 2025.

While using the 2024 withholding rate tables will make the necessary adjustments to most wage earners withholding, every taxpayer is different. As a result, the Department encourages all wage earners to review their personal tax situation, and to discuss any questions with their tax preparer or tax professional.

TAXPAYER ASSISTANCE

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

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