

NOTICE 24-08

**CHANGES TO INDIVIDUAL INCOME TAX
TAX RATES, SOCIAL SECURITY SUBTRACTION MODIFICATION
STANDARD DEDUCTION, AND PERSONAL EXEMPTION**

(JULY 1, 2024)

During the 2024 Special Legislative Session, Senate Bill 1 was passed and signed into law. In part, this Bill amends Kansas law regarding individual income tax, including the tax rates, subtraction modifications for computing Kansas adjusted gross income, the amount of the standard deduction, and the amount of the personal exemption.

Tax Rates

Section 16 of the Bill amends K.S.A. 2023 Supp. 79-32,110 to change the individual income tax rates for tax year 2024 and all tax years thereafter. As amended, the statute now provides, in subsection (a)(1)(B), the individual income tax rate for married individuals filing joint returns is:

(B) For tax year 2024, and all tax years thereafter:

If the taxable income is:

Not over \$46,000

Over \$46,000

The tax is:

5.2% of Kansas taxable income

\$2,392 plus 5.58% of excess over \$46,000

And in subsection (a)(2)(B), the statute now provides the individual income tax rate of all other individuals is:

(B) For tax year 2024, and all tax years thereafter:

If the taxable income is:

Not over \$23,000

Over \$23,000

The tax is:

5.2% of Kansas taxable income

\$1,196 plus 5.58% of excess over \$23,000

Social Security Subtraction Modification

Section 18 of the Bill amends K.S.A. 2023 Supp. 79-32,117 to change the subtraction modification for social security benefits. Prior to amendment, subsection (c)(xviii) provided a subtraction modification for amounts received as benefits under the federal social security act

which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$75,000 or less, regardless of whether the taxpayer's filing status was single, head of household, married filing jointly, or married filing separate. The amended language removes the income limitation and allows all taxpayers receiving social security benefits which are included in federal adjusted gross income to claim the subtraction modification, regardless of the amount of their federal adjusted gross income. As amended, subsection (c)(xviii) now provides, in new subclause (c)(xviii)(B), a subtraction modification:

(B) For all taxable years beginning after December 31, 2023, amounts received as benefits under the federal social security act that are included in federal adjusted gross income of a taxpayer.

Standard Deduction

Section 19 of the Bill amends K.S.A. 2023 Supp. 79-32,119 to increase the standard deduction for individuals filing Kansas income tax returns. Specifically, the new statutory language, found in subsection (c)(2), provides:

(c)(2) For tax year 2024, 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, \$3,605; married filing status, \$8,240; and head of household filing status, \$6,180.

Personal Exemptions

Section 20 of the Bill amends K.S.A. 2023 Supp. 79-32,121 to increase the amount of the personal exemption. Prior to amendment, subsection (a) allowed a personal exemption of \$2,250 for each deduction for which such individual is entitled to a deduction for the taxable year for federal income tax purposes. The amended language increases the amount of the personal exemption and bases the amount on the filing status of the taxpayer. As amended, subsection (a) now provides:

For tax year 2024, and all tax years thereafter, a taxpayer shall be allowed to claim a Kansas exemption as follows:

(1) In the case of married individuals filing a joint return, a personal exemption of \$18,320;

(2) in the case of all other individuals with a filing status of single, head of household, or married filing separate, a personal exemption of \$9,160; and

(3) in addition to the amount allowed pursuant to paragraph (1) or (2), a personal exemption of \$2,320 for each dependent for which such taxpayer is entitled to a deduction for the taxable year for federal income tax purposes.

Language in subsection (b) of the statute, which provides an additional Kansas exemption of \$2,250 for certain disabled veterans was not amended. The additional exemption of \$2,250 is still available to qualified disabled veterans.

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