

79-32,100d. Same; withholding amounts method of calculation; agreements with other states and the federal government.

(a) The amount to be withheld from wages as required by K.S.A. 79-3296, and amendments thereto, or from payments other than wages as required by K.S.A. 2014 Supp. 79-32,100a, and amendments thereto, shall be an amount which will approximate the employee's or payee's annual tax liability on a calendar year basis, calculated on the basis of tables to be prepared by the secretary, and schedules or percentage rates to be prescribed by the secretary, based on the wages, payments other than wages, or adjusted gross income of the taxpayer.

(b) The state withholding rate shall be in proper proportion to the tax rates imposed under K.S.A. 79-32,110, and amendments thereto, and the tax base, so that the withholding rate corresponds to the employee's or payee's expected income tax liability. Such rate may be fixed for all adjusted gross income classes, or variable rates may be established, based upon adjusted gross income class, to insure proper withholding consistent with the taxpayer's expected tax liability.

(c) In the event a resident individual of this state is employed in another state, and such other state requires a withholding of income tax on wages earned by such resident in such other state, the secretary may enter into an agreement with such other state or the employer of such resident as to the manner and amount of withholding required by this act on the wages of such resident earned in such other state.

(d) The secretary is hereby authorized to enter into an agreement pursuant to 10 U.S.C. § 1045 providing for the withholding of state income tax from monthly retired or retainer pay of any member or former member of the United States armed forces.

History: L. 2000, ch. 184, § 13; July 1.