

## 2021 Kansas Statutes

**79-32,100f. Withholding tax; temporarily teleworking employees during COVID-19 pandemic.** For the period of January 1, 2021, through December 31, 2022, for wages paid to employees who are temporarily teleworking in a state other than their primary work location, employers shall have the option to continue to withhold income taxes based on the state of the employee's primary work location and not based on the state in which the employee is teleworking or otherwise working during the COVID-19 pandemic. If any provisions of K.S.A. 79-3296, and amendments thereto, are in conflict with the provisions of this section, the provisions of this section shall control.

**History:** L. 2021, ch. 101, § 9; May 27.