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Kansas Withholding Form K-4

Differences between Kansas Form K-4 and the Federal Form W-4:

State and federal tax policies and laws differ. To allow for these differences Kansas developed a Personal Allowance Worksheet and Kansas Employee's Withholding Allowance Certificate ([Kansas Form K-4](#)). You will notice the following benefits with the Kansas form.

1. It is now optional to claim the "married" allowance rate for married individuals, they may claim "single" to allow for appropriate withholding for two married spouses earning Kansas income.
2. Dependents are not counted as allowances more than once.
3. An additional amount can now be specified for your Kansas wage withholding.
4. Certain credits that do not apply to Kansas filers have been omitted.

The [Kansas Form K-4](#) should be completed as soon as an employee is hired or taxable payments begin. The amount of tax withheld should be reviewed each year and new forms should be filed whenever there is a change in either the marital status or number of exemptions of the individual. If an employee does not complete a [Kansas Form K-4](#), the employer must withhold wages at the single rate with no allowances.

Employee's Responsibilities

A completed withholding allowance certificate will let your employer know how much Kansas income tax should be withheld from your pay on income you earn from Kansas sources.

- Employees with Kansas source wages hired after Dec. 31, 2007 are required to complete and submit

[Kansas Form K-4](#) to their employer on or before the date of employment.

- The [Kansas Form K-4](#) is optional for employees hired prior to Jan. 1, 2008.
- Employees should review the amount of tax withheld each year and new Kansas Form K-4's should be completed and submitted whenever there is a change in either the marital status or number of exemptions of the employee.

Department Policy

Traditionally, Kansas has accepted the federal Form W-4 to help employers calculate the Kansas withholding tax for employees. However, due to differences between State and Federal withholding policies the Department of Revenue has Form K-4 for Kansas withholding tax purposes.

Who Will Be Affected

Employees hired on or after Jan. 1, 2008 must use [Kansas Form K-4](#).

Employees hired before Jan. 1, 2008 are not required to fill out [Kansas Form K-4](#) unless they wish to adjust their withholding. If an employee hired before Jan. 1, 2008 wishes to adjust Kansas withholding anytime after Jan. 1, 2008, the employee will be required to complete the Kansas K-4 Form.

Taxpayer Assistance

Kansas Department of Revenue website resources will be posted to assist taxpayers using the [Kansas Form K-4](#). Notifications to professional tax preparation organizations and Kansas employers have been delivered and published.

If you have questions about income tax, please contact:

Taxpayer Assistance Center
Scott State Office Building
120 SE 10th Avenue
Topeka, KS 66612-1103
Phone: 785-368-8222 Phone: 785-368-8222
Fax: 785-291-3614

Frequently Ask Questions

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