

KANSAS ISSUES NEW WAGE WITHHOLDING FORM

By: **Jason P. Lacey**

jlacey@foulston.com

The Kansas Department of Revenue has issued a new form for purposes of determining an employee's income-tax withholding allowances. The new form, Form K-4, replaces the IRS Form W-4 for purposes of determining an employee's Kansas income-tax withholding.

What has changed?

Previously (through 2007), Kansas employers utilized the IRS Form W-4 to determine an employee's withholding allowances for purposes of withholding both Kansas and Federal income taxes. Kansas did not have a separate form. Starting in 2008, certain employees will be required to complete a Form K-4 as well as a Form W-4, and Kansas income-tax withholding will be based on the Form K-4.

Who is required to complete the new Form K-4?

Any employee hired after January 1, 2008 must complete the new Form K-4. Employers are not required have existing employees complete the new Form K-4. But if existing employees want to adjust their withholding after January 1, 2008, they must complete the new Form K-4.

The Kansas Department of Revenue also will be monitoring individual tax returns to determine if employees are improperly inflating their withholding allowances. In cases of significant under-withholding, the Kansas Department of Revenue may require an individual to complete a new Form K-4 and submit it to the individual's employer.

Where can I get additional information?

The Kansas Department of Revenue provides a brief explanation of the new Form K-4 in Notice 07-07, which was issued in September. The new form requirement also is explained in the most recent version of the Kansas Withholding Tax Guide and on the Kansas Department of Revenue's website, www.ksrevenue.org.

Below are the links for the the Kansas Department of Revenue's website, the new Form K-4, the Kansas Withholding Tax Guide, and Notice 07-07, or you can find them at Foulston Siefkin's website at www.foulston.com in the related links section of the Employee Benefits practice area.

- Kansas Department of Revenue <http://www.ksrevenue.org/taxation.htm>
- New Form K-4 <http://www.ksrevenue.org/pdf/forms/k-4.pdf>
- Kansas Withholding Tax Guide <http://www.ksrevenue.org/pdf/forms/kw100.pdf>
- Notice 07-07 [http://www.ksrevenue.org/taxnotices/notice07-](http://www.ksrevenue.org/taxnotices/notice07-07.pdf#xml=http://search.ksrevenue.org/taxis/search/pdfhi.txt?query=Notice+07-07&pr=KSRevenue&prox=page&rorder=500&rprox=500&rdfreq=500&rlead=500&sufs=0&order=r&cq=&id=4769b0b254)

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For Further Information

Foulston Siefkin regularly counsels clients on issues relating to employee benefits, taxation, and employment law. If you are interested in additional information regarding these matters, please visit our website at www.foulston.com or if you would like to discuss specific ways in which Foulston Siefkin can help, contact **Jason Lacey** at (316) 291-9756, or at jlacey@foulston.com.

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