

# Notice

**Notice Number:** 00-03  
**Tax Type:** Withholding and Declaration of Estimated Tax  
**Brief Description:** Kansas Withholding Tax  
**Keywords:**  
**Effective Date:** 07/01/2000  
**Approval Date:** 07/01/2000

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## Body:

### NOTICE 00-03

#### **Kansas Withholding Tax**

The 2000 Kansas Legislature enacted Senate Bill 226, which includes changes to several Kansas withholding tax laws. These changes become effective July 1, 2000.

Most employers who are paying wages to employees **will not** be affected by this legislation. The amount to be withheld from wages and the dates on which withholding tax is to be paid to the state **have not** been changed. Employers should continue to follow their normal routines and procedures.

The purpose of the amendments and new provisions is to bring Kansas into closer conformity with federal law so that, in almost all cases, there is withholding for Kansas purposes whenever there is withholding for federal purposes. The primary change in this regard is the addition of language to specifically provide for withholding on "payments other than wages" that are made by "payors" to "payees."

A "payor" is any person or organization, other than an employer, who makes payments that are subject to withholding tax. Payments subject to withholding tax include payments:

- for any supplemental unemployment compensation, annuity, or sick pay;
- pursuant to a voluntary withholding agreement;
- on gambling winnings;
- on taxable payments of Indian casino profits;
- for any vehicle fringe benefit;
- on periodic payments of pensions, annuities, and other deferred income;
- on nonperiodic distributions of pensions, annuities, and other deferred income, or
- on eligible rollover distributions of pensions, annuities, and other deferred income;

Every payor who withholds federal income tax from payments made to those persons whose primary residence is in Kansas shall deduct and withhold Kansas tax, calculated on the basis of the withholding tax tables prescribed by the secretary. Remittance of tax to the state is to be made on the same schedule as for taxes withheld by employers from employess.

The Department intends to revise the Kansas Withholding Tax Booklet to include additional information concerning the changes and amendments made by this legislation. The revised Booklet should be available by late summer or early fall.

To obtain additional copies of this or any other notice call the Kansas Department of Revenue's voice mail forms request line at (785) 296-4937 or download them from our web site: [www.ink.org/public/kdor](http://www.ink.org/public/kdor). If you have any questions about this notice, please contact a customer service representative in our Topeka Assistance Center.

**Topeka Location.** The Kansas Department of Revenue is located in the Docking State Office Building, 915 SW

Harrison St., Topeka, KS 66612. Our Taxpayer Assistance Center is on the 1st Floor. The Topeka telephone number is 785-368-8222; the Fax number is 785-291-3614.

**Date Composed: 07/03/2000 Date Modified: 10/10/2001**

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