

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" (joint) allowance rate for married individuals. You may also claim "single" to allow for appropriate withholding for two married spouses earning Kansas income.

3 Allowance Rate

Mark the allowance rate selected in line A above.

☐ Single

☐ Joint

2. Dependents are not counted as allowances more than once.
3. An additional amount can now be specified for your Kansas wage withholding.

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.

Please complete the K4 form below and hand deliver to the HR office.

K-4

(Rev. 8-15)

KANSAS

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Use the following instructions to accurately complete your K-4 form, then detach the lower portion and give it to your employer. For assistance, call the Kansas Department of Revenue at 785-368-8222.

Purpose of the K-4 form: 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. Because your tax situation may change, you may want to re-figure your withholding each year.

Exemption from Kansas withholding: To qualify for exempt status you must verify with the Kansas Department of Revenue that: **1)** last year you had the right to a refund of all STATE income tax

withheld because you had no tax liability; and **2)** this year you will receive a full refund of all STATE income tax withheld because you will have no tax liability.

Basic Instructions: If you are not exempt, complete the **Personal Allowance Worksheet** that follows. The total on line F should not exceed the total exemptions you claim under "Exemptions and Dependents" on your Kansas income tax return.

NOTE: Your status of "Single" or "Joint" may differ from your status claimed on your federal Form W-4).

Using the information from your **Personal Allowance Worksheet**, complete the **K-4** form below, sign it and provide it to your employer. If your employer does not

receive a K-4 form from you, they must withhold Kansas income tax from your wages without exemption at the "Single" allowance rate.

Head of household: Generally, you may claim head of household filing status on your tax return only if you are **unmarried and pay more than 50% of the cost of keeping up a home for yourself and for your dependent(s).**

Non-wage income: If you have a large amount of non-wage Kansas source income, such as interest or dividends, consider making Kansas estimated tax payments on Form K-40ES. Without these payments, you may owe additional Kansas tax when you file your state income tax return.

Personal Allowance Worksheet (Keep for your records)

- A** Allowance Rate: If you are a single filer mark "Single" **A** ☐ Single
If you are married and your spouse has income mark "Single" ☐ Joint
If you are married and your spouse does not work mark "Joint"
- B** Enter "0" or "1" if you are married or single and no one else can claim you as a dependent (entering "0" may help you avoid having too little tax withheld)..... **B** _____
- C** Enter "0" or "1" if you are married and only have one job, and your spouse does not work (entering "0" may help you avoid having too little tax withheld)..... **C** _____
- D** Enter "2" if you will file head of household on your tax return (see conditions under *Head of household* above) **D** _____
- E** Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on their form K-4. **E** _____
- F** Add lines **B** through **E** and enter the total here **F** _____

▼ Cut here and give the lower portion to your employer. Keep the top portion for your records.

K-4

(Rev. 9-12)

Kansas Employee's Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the Kansas Department of Revenue. Your employer may be required to send a copy of this form to the Department of Revenue.

| | | | | | |
|--|--|-----------|--|--|----|
| 1 Print your First Name and Middle Initial | | Last Name | | 2 Social Security Number | |
| Mailing Address | | | | 3 Allowance Rate | |
| City or Town, State and Zip Code | | | | Mark the allowance rate selected in line A above. | |
| | | | | <input type="checkbox"/> Single <input type="checkbox"/> Joint | |
| 4 Total number of allowances you are claiming (from line F above) | | | | 4 | |
| 5 Enter any additional amount you want withheld from each paycheck (this is optional) | | | | 5 | \$ |
| 6 I claim exemption from withholding. (You must meet the conditions explained in the "Exemption from withholding" instructions above.) If you meet the conditions above, write "Exempt" on this line..... Note: The Kansas Department of Revenue will receive your federal W-2 forms for all years claimed Exempt. | | | | 6 | |
| Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief it is true, correct, and complete. | | | | | |
| SIGN HERE ► | | | | DATE | |
| 7 Employer's name and address | | | | 8 EIN (Employer ID Number) | |