

## 2023 Kansas Statutes

**79-32,110. Tax imposed; classes of taxpayers; rates.** (a) Resident Individuals. Except as otherwise provided by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed upon the Kansas taxable income of every resident individual, which tax shall be computed in accordance with the following tax schedules:

(1) Married individuals filing joint returns.

(A) For tax year 2012:

If the taxable income is: The tax is:

Not over \$30,000 3.5% of Kansas taxable income

Over \$30,000 but not over \$60,000 \$1,050 plus 6.25% of excess over \$30,000

Over \$60,000 \$2,925 plus 6.45% of excess over \$60,000

(B) For tax year 2013:

If the taxable income is: The tax is:

Not over \$30,000 3.0% of Kansas taxable income

Over \$30,000 \$900 plus 4.9% of excess over \$30,000

(C) For tax year 2014:

If the taxable income is: The tax is:

Not over \$30,000 2.7% of Kansas taxable income

Over \$30,000 \$810 plus 4.8% of excess over \$30,000

(D) For tax years 2015 and 2016:

If the taxable income is: The tax is:

Not over \$30,000 2.7% of Kansas taxable income

Over \$30,000 \$810 plus 4.6% of excess over \$30,000

(E) For tax year 2017:

If the taxable income is: The tax is:

Not over \$30,000 2.9% of Kansas taxable income

Over \$30,000 but not over \$60,000 \$870 plus 4.9% of excess over \$30,000

Over \$60,000 \$2,340 plus 5.2% of excess over \$60,000

(F) For tax year 2018, and all tax years thereafter:

If the taxable income is: The tax is:

Not over \$30,000 3.1% of Kansas taxable income

Over \$30,000 but not over \$60,000 \$930 plus 5.25% of excess over \$30,000

Over \$60,000 \$2,505 plus 5.7% of excess over \$60,000

(2) All other individuals.

(A) For tax year 2012:

If the taxable income is: The tax is:

Not over \$15,000 3.5% of Kansas taxable income

Over \$15,000 but not over \$30,000 \$525 plus 6.25% of excess over \$15,000

Over \$30,000 \$1,462.50 plus 6.45% of excess over \$30,000

(B) For tax year 2013:

If the taxable income is: The tax is:

Not over \$15,000 3.0% of Kansas taxable income

Over \$15,000 \$450 plus 4.9% of excess over \$15,000

(C) For tax year 2014:

If the taxable income is: The tax is:

Not over \$15,000 2.7% of Kansas taxable income

Over \$15,000 \$405 plus 4.8% of excess over \$15,000

(D) For tax years 2015 and 2016:

If the taxable income is: The tax is:

Not over \$15,000 2.7% of Kansas taxable income

Over \$15,000 \$405 plus 4.6% of excess over \$15,000

(E) For tax year 2017:

If the taxable income is: The tax is:

Not over \$15,000 2.9% of Kansas taxable income

Over \$15,000 but not over \$30,000 \$435 plus 4.9% of excess over \$15,000

Over \$30,000 \$1,170 plus 5.2% of excess over \$30,000

(F) For tax year 2018, and all tax years thereafter:

If the taxable income is: The tax is:

Not over \$15,000 3.1% of Kansas taxable income

Over \$15,000 but not over \$30,000 \$465 plus 5.25% of excess over \$15,000

Over \$30,000 \$1,252.50 plus 5.7% of excess over \$30,000

(b) Nonresident Individuals. A tax is hereby imposed upon the Kansas taxable income of every nonresident individual, which tax shall be an amount equal to the tax computed under subsection (a) as if the nonresident were a resident multiplied by the ratio of modified Kansas source income to Kansas adjusted gross income.

(c) Corporations. A tax is hereby imposed upon the Kansas taxable income of every corporation doing business within this state or deriving income from sources within this state. Such tax shall consist of a normal tax and a surtax and shall be computed as follows unless otherwise modified pursuant to K.S.A. 2023 Supp. 74-50,321, and amendments thereto:

(1) The normal tax shall be in an amount equal to 4% of the Kansas taxable income of such corporation; and

(2) The surtax shall be in an amount equal to 3% of the Kansas taxable income of such corporation in excess of \$50,000.

(d) Fiduciaries. A tax is hereby imposed upon the Kansas taxable income of estates and trusts at the rates provided in subsection (a)(2) hereof.

(e) Notwithstanding the provisions of subsections (a) and (b): (1) For tax years 2016 and 2017, married individuals filing joint returns with taxable income of \$12,500 or less, and all other individuals with taxable income of \$5,000 or less, shall have a tax liability of zero; and (2) for tax year 2018, and all tax years thereafter, married individuals filing joint returns with taxable income of \$5,000 or less, and all other individuals with taxable income of \$2,500 or less, shall have a tax liability of zero.

(f) No taxpayer shall be assessed penalties and interest arising from the underpayment of taxes due to changes to the rates in subsection (a) that became law on July 1, 2017, so long as such underpayment is rectified on or before April 17, 2018.

**History:** L. 1967, ch. 497, § 3; L. 1969, ch. 454, § 1; L. 1970, ch. 394, § 1; L. 1977, ch. 344, § 3; L. 1978, ch. 407, § 2; L. 1979, ch. 321, § 1; L. 1988, ch. 381, § 2; L. 1989, ch. 303, § 1; L. 1992, ch. 280, § 55; L. 1997, ch. 41, § 13; L. 1998, ch. 130, § 19; L. 2008, ch. 182, § 22; L. 2012, ch. 135, § 10; L. 2013, ch. 135, § 1; L. 2015, ch. 99, § 25; L. 2015, ch. 102, § 3; L. 2017, ch. 84, § 4; L. 2022, ch. 3, § 15; February 10.