State Tax for Missouri Residents

Missouri has made a change to their tax guide, which effects employees who are residing in Missouri and working in other states. These employees should submit a MO W-4C to the Payroll Office regarding their employment with KU only. We do not need to know about jobs with other employers. The MO W-4C helps our office determine how to set up your state withholding tax correctly. The tax situations which this form will suffice for are as follows:

- 1. Employees working 100% in the state of Kansas:
 - Fill out number 1 in the box listing Kansas as the state you are performing 100% of your services
 - No extra Missouri tax will be withheld.
- 2. Employees working 100% in the state of Missouri:
 - Fill out number 2 in the box listing 100% of your services are performed in Missouri.
 - o Submit a regular MO W-4 form.
 - o Additional Missouri tax may be calculated.
- 3. Employees working a percentage in Missouri and a percentage in Kansas:
 - o Fill out number 2 listing the percentage of time you work in Missouri.
 - o Submit a regular MO W-4 form.
 - Submit a <u>K-4</u> if you haven't already or wish to update your Kansas withholding status.
- 4. Employees working a percentage in Missouri and a percentage in another state:
 - o Fill out number 2 listing the percentage of time you work in Missouri.
 - o Submit a regular MO W-4 form.
 - o Submit the state withholding tax allowance certificate for your state. These forms can usually be found on your state's Department of Revenue website.

*Failure to submit a MO W-4C may result in taxes being withheld from both Kansas and Missouri. If a MO W-4, K-4, or other state withholding certificate is not received, we will set up the tax at the default rate of single with 0 allowances.

If your tax situation does not fit one of the above, please contact the <u>Payroll Office</u> for further assistance.

More information regarding the new form can be found on page 4, section 4B of the <u>State of Missouri Employer's Tax Guide</u>.