

## **NEW K-4 FORM FOR STATE WITHHOLDING**

Traditionally, Kansas has accepted the Federal Form W-4 to help employees calculate their Kansas employer withholding tax rate. However, due to differences between State and Federal withholding policies the Department of Revenue has developed a new form for State withholding tax purposes.

### **New Form and Effective Date**

The new State form is Form K-4 (Employee Withholding Allowance Certificate). This form is available through a link on the KUMC payroll web site:

<http://www.ksrevenue.org/pdf/k-4.pdf>

The form is similar to the Federal W-4 form except that there are two choices for allowances: Single or Joint.

- Use the Single choice if you are Single, or if you are married and your spouse has income.
- Use the Joint choice if you are married and your spouse does not work.

### **Who Will Be Affected**

Employees hired *after* January 1, 2008 *must* use the new Form K-4.

Employees hired *before* January 1, 2008 are *not* required to fill out the new K-4 unless they wish to adjust their withholding. If an employee hired before January 1, 2008 wishes to adjust state withholding anytime after January 1, 2008, the employee will be required to complete the new Form K-4.

### **PLEASE NOTE:**

The Department of Revenue will be researching and contacting individual filers who repeatedly underpay or underestimate Kansas tax liabilities and end up with a balance due on their annual income tax filing. These individuals will be **required** to submit a new Form K-4 with their employer to increase their withholding. The IRS, and the State of Kansas has authority to direct an adjustment of withholding to avoid repeated underpayment of tax liabilities.