

**DATE:** July 27, 2021**SUBJECT:** 2021 Percentage Method Tables for State Tax Withholding**EFFECTIVE DATE:** Payroll Period Beginning July 11, 2021; Ending July 24, 2021;  
Paid August 6, 2021**OAR CONTACT:** Amanda Entress (785) 296-3887 [Amanda.Entress@ks.gov](mailto:Amanda.Entress@ks.gov)**APPROVAL:****SUMMARY:** New State Withholding Tax Tables Effective for Paychecks Issued  
On or After August 6, 2021

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The Kansas Department of Revenue has issued new tables for the percentage method of withholding for 2021. The Kansas Department of Revenue has directed that employers should implement the 2021 withholding rates as soon as possible. Therefore, the attached tables will be used for computing state tax withholding for wages paid on or after August 6, 2021. In order to use the attached tables, income must be annualized. To annualize income, multiply state taxable income for the current bi-weekly pay period by twenty-six pay periods. All checks issued on or after August 6, 2021, including adjustments processed for checks that were originally issued prior to August 6, 2021, will use the new withholding rates. In addition, the standard deduction for one withholding allowance remains unchanged at \$ 2,250.00 per year in calendar year 2021.

The Office of Accounts and Reports, Statewide Payroll Systems Team is responsible for making the necessary updates to the SHARP payroll system to implement the new withholding tax rates. Regents' institutions are responsible for implementing the new withholding tax rates in their respective payroll systems.

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Attachment: Tables for Percentage Method of Withholding