

## NOTICE 17-04

### CHANGES TO INDIVIDUAL LOW INCOME EXCLUSION (JULY 1, 2017)

The 2017 Legislature enacted an income tax increase via Senate Bill 30. Section 4 of the Bill amends K.S.A. 79-32,110, the statute which establishes the rates of income tax in Kansas.

In addition to adjusting the rates of tax, Section 4 of the Bill also lowers the income level at which certain individuals are exempt from Kansas income tax, starting with tax year 2018. Beginning in tax year 2018 the low income exclusion is reduced to \$5,000 for married individuals filing a joint return, and to \$2,500 for all other taxpayers. The amended provision, subsection (e), now provides:

(e) Notwithstanding the provisions of subsections (a) and (b): (1) For tax year years 2016 and all tax years thereafter 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.

The Kansas taxable income of an individual (see K.S.A. 79-32,116) is computed by adding or subtracting any Kansas modifications (see K.S.A. 79-32,117) to or from his or her federal adjusted gross income (to arrive at their Kansas adjusted gross income) and then subtracting his or her Kansas deductions and personal exemptions.

### Taxpayer Assistance

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