

**79-3298. Withholding tax from wages; employers' return filing requirements; remittance of tax, when.** (a) Every employer, payer, person or organization deducting and withholding tax shall remit the taxes and file returns in accordance with the following provisions:

(1) Whenever the total amount withheld exceeds \$100,000 in any calendar year, the employer, payer, person or organization deducting and withholding tax shall remit the taxes withheld in accordance with the following schedule: Each calendar month shall be divided into four remittance periods that end on the 7th, 15th, 21st and the last day of such month. If at the end of any one or all of such remittance periods the total undeposited taxes equal or exceed \$667, the taxes shall be remitted within three banking days. Saturdays, Sundays and legal holidays shall not be treated as banking days.

(2) Whenever the total amount withheld exceeds \$8,000 but does not exceed \$100,000 in any calendar year, the employer, payer, person or organization deducting and withholding tax shall remit the taxes withheld for wages paid during the first 15 days of any month on or before the 25th day of the month. The employer, payer, person or organization deducting and withholding tax shall remit the taxes withheld for wages paid during the remainder of that month on or before the 10th day of the following month.

(3) Whenever the total amount withheld exceeds \$1,200 but does not exceed \$8,000 in any calendar year, the employer, payer, person or organization deducting and withholding tax shall remit the taxes withheld during any month on or before the 15th day of the following month.

(4) Whenever the total amount withheld exceeds \$200 but does not exceed \$1,200 in any calendar year, the employer, payer, person or organization deducting and withholding tax shall remit the taxes withheld in any calendar quarter on or before the 25th day of the first month following the end of that calendar quarter.

(5) Whenever the total amount withheld does not exceed \$200 in any calendar year, the employer, payer, person or organization deducting and withholding tax shall remit the taxes withheld during that year on or before January 25 of the following year.

(b) Each remittance required under the provisions of subsection (a) shall be accompanied by a Kansas withholding tax remittance form and shall be filed in the manner prescribed by the director, including electronic filing.

(c) Every employer, payer, person or organization deducting and withholding tax and making remittances pursuant to subsection (a) shall file a return on a form or in the format and shall file in the manner prescribed by the director, including electronic filing, for each calendar year on or before the last day of February of the following year.

(d) The excess of any remittance over the actual taxes withheld in any withholding period shall be credited against the liability for following withholding periods until exhausted. A refund shall be allowed in accordance with K.S.A. 79-32,105, and amendments thereto, where an overpayment cannot be adjusted by an offset against the liability for a subsequent withholding period.

(e) For purposes of determining filing requirements, determinations of amounts withheld during a calendar year by employers, payers, persons or organizations deducting and withholding tax shall be made by the director upon the basis of amounts withheld by those employers, payers, persons or organizations during the preceding calendar year or by estimates in cases of employers, payers, persons or organizations having no previous withholding histories. The director is hereby authorized to modify the filing schedule for any employer, payer, person or organization deducting and withholding tax when it is apparent that the original determination was inaccurate.

(f) Whenever the director has cause to believe that money withheld by an employer, payer, person or organization deducting and withholding tax pursuant to this act may be converted, diverted, lost, or otherwise not timely paid in accordance with this section, the director shall have the power to require returns and payment from any such employer, payer, person or organization at any time at more frequent intervals than prescribed by this section in order to secure full payment to the state of all amounts withheld by such employer, payer, person or organization in accordance with this act.

**History:** L. 1965, ch. 525, § 5; L. 1982, ch. 408, § 1; L. 1983, ch. 326, § 1; L. 1985, ch. 323, § 1; L. 1992, ch. 295, § 1; L. 2000, ch. 184, § 14; L. 2003, ch. 147, § 38; L. 2010, ch. 123, § 8; Apr. 29.