

# 2016 KANSAS TAX TABLE (for taxable income to \$100,000)

FIND YOUR TAX: Read down the columns to find the line that includes your taxable income from line 7 of Form K-40. Then locate your filing status in the heading. Enter on line 8 of Form K-40 the tax amount where the taxable income line and filing status column meet.

If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
26	50	0	0	3,301	3,350	0	0	6,601	6,650	179	0	9,901	9,950	268	0
51	100	0	0	3,351	3,400	0	0	6,651	6,700	180	0	9,951	10,000	269	0
101	150	0	0	3,401	3,450	0	0	6,701	6,750	182	0	10,001	10,050	271	0
151	200	0	0	3,451	3,500	0	0	6,751	6,800	183	0	10,051	10,100	272	0
201	250	0	0	3,501	3,550	0	0	6,801	6,850	184	0	10,101	10,150	273	0
251	300	0	0	3,551	3,600	0	0	6,851	6,900	186	0	10,151	10,200	275	0
301	350	0	0	3,601	3,650	0	0	6,901	6,950	187	0	10,201	10,250	276	0
351	400	0	0	3,651	3,700	0	0	6,951	7,000	188	0	10,251	10,300	277	0
401	450	0	0	3,701	3,750	0	0	7,001	7,050	190	0	10,301	10,350	279	0
451	500	0	0	3,751	3,800	0	0	7,051	7,100	191	0	10,351	10,400	280	0
501	550	0	0	3,801	3,850	0	0	7,101	7,150	192	0	10,401	10,450	281	0
551	600	0	0	3,851	3,900	0	0	7,151	7,200	194	0	10,451	10,500	283	0
601	650	0	0	3,901	3,950	0	0	7,201	7,250	195	0	10,501	10,550	284	0
651	700	0	0	3,951	4,000	0	0	7,251	7,300	196	0	10,551	10,600	286	0
701	750	0	0	4,001	4,050	0	0	7,301	7,350	198	0	10,601	10,650	287	0
751	800	0	0	4,051	4,100	0	0	7,351	7,400	199	0	10,651	10,700	288	0
801	850	0	0	4,101	4,150	0	0	7,401	7,450	200	0	10,701	10,750	290	0
851	900	0	0	4,151	4,200	0	0	7,451	7,500	202	0	10,751	10,800	291	0
901	950	0	0	4,201	4,250	0	0	7,501	7,550	203	0	10,801	10,850	292	0
951	1,000	0	0	4,251	4,300	0	0	7,551	7,600	205	0	10,851	10,900	294	0
1,001	1,050	0	0	4,301	4,350	0	0	7,601	7,650	206	0	10,901	10,950	295	0
1,051	1,100	0	0	4,351	4,400	0	0	7,651	7,700	207	0	10,951	11,000	296	0
1,101	1,150	0	0	4,401	4,450	0	0	7,701	7,750	209	0	11,001	11,050	298	0
1,151	1,200	0	0	4,451	4,500	0	0	7,751	7,800	210	0	11,051	11,100	299	0
1,201	1,250	0	0	4,501	4,550	0	0	7,801	7,850	211	0	11,101	11,150	300	0
1,251	1,300	0	0	4,551	4,600	0	0	7,851	7,900	213	0	11,151	11,200	302	0
1,301	1,350	0	0	4,601	4,650	0	0	7,901	7,950	214	0	11,201	11,250	303	0
1,351	1,400	0	0	4,651	4,700	0	0	7,951	8,000	215	0	11,251	11,300	304	0
1,401	1,450	0	0	4,701	4,750	0	0	8,001	8,050	217	0	11,301	11,350	306	0
1,451	1,500	0	0	4,751	4,800	0	0	8,051	8,100	218	0	11,351	11,400	307	0
1,501	1,550	0	0	4,801	4,850	0	0	8,101	8,150	219	0	11,401	11,450	308	0
1,551	1,600	0	0	4,851	4,900	0	0	8,151	8,200	221	0	11,451	11,500	310	0
1,601	1,650	0	0	4,901	4,950	0	0	8,201	8,250	222	0	11,501	11,550	311	0
1,651	1,700	0	0	4,951	5,000	0	0	8,251	8,300	223	0	11,551	11,600	313	0
1,701	1,750	0	0	5,001	5,050	136	0	8,301	8,350	225	0	11,601	11,650	314	0
1,751	1,800	0	0	5,051	5,100	137	0	8,351	8,400	226	0	11,651	11,700	315	0
1,801	1,850	0	0	5,101	5,150	138	0	8,401	8,450	227	0	11,701	11,750	317	0
1,851	1,900	0	0	5,151	5,200	140	0	8,451	8,500	229	0	11,751	11,800	318	0
1,901	1,950	0	0	5,201	5,250	141	0	8,501	8,550	230	0	11,801	11,850	319	0
1,951	2,000	0	0	5,251	5,300	142	0	8,551	8,600	232	0	11,851	11,900	321	0
2,001	2,050	0	0	5,301	5,350	144	0	8,601	8,650	233	0	11,901	11,950	322	0
2,051	2,100	0	0	5,351	5,400	145	0	8,651	8,700	234	0	11,951	12,000	323	0
2,101	2,150	0	0	5,401	5,450	146	0	8,701	8,750	236	0	12,001	12,050	325	0
2,151	2,200	0	0	5,451	5,500	148	0	8,751	8,800	237	0	12,051	12,100	326	0
2,201	2,250	0	0	5,501	5,550	149	0	8,801	8,850	238	0	12,101	12,150	327	0
2,251	2,300	0	0	5,551	5,600	151	0	8,851	8,900	240	0	12,151	12,200	329	0
2,301	2,350	0	0	5,601	5,650	152	0	8,901	8,950	241	0	12,201	12,250	330	0
2,351	2,400	0	0	5,651	5,700	153	0	8,951	9,000	242	0	12,251	12,300	331	0
2,401	2,450	0	0	5,701	5,750	155	0	9,001	9,050	244	0	12,301	12,350	333	0
2,451	2,500	0	0	5,751	5,800	156	0	9,051	9,100	245	0	12,351	12,400	334	0
2,501	2,550	0	0	5,801	5,850	157	0	9,101	9,150	246	0	12,401	12,450	335	0
2,551	2,600	0	0	5,851	5,900	159	0	9,151	9,200	248	0	12,451	12,500	337	0
2,601	2,650	0	0	5,901	5,950	160	0	9,201	9,250	249	0	12,501	12,550	338	338
2,651	2,700	0	0	5,951	6,000	161	0	9,251	9,300	250	0	12,551	12,600	340	340
2,701	2,750	0	0	6,001	6,050	163	0	9,301	9,350	252	0	12,601	12,650	341	341
2,751	2,800	0	0	6,051	6,100	164	0	9,351	9,400	253	0	12,651	12,700	342	342
2,801	2,850	0	0	6,101	6,150	165	0	9,401	9,450	254	0	12,701	12,750	344	344
2,851	2,900	0	0	6,151	6,200	167	0	9,451	9,500	256	0	12,751	12,800	345	345
2,901	2,950	0	0	6,201	6,250	168	0	9,501	9,550	257	0	12,801	12,850	346	346
2,951	3,000	0	0	6,251	6,300	169	0	9,551	9,600	259	0	12,851	12,900	348	348
3,001	3,050	0	0	6,301	6,350	171	0	9,601	9,650	260	0	12,901	12,950	349	349
3,051	3,100	0	0	6,351	6,400	172	0	9,651	9,700	261	0	12,951	13,000	350	350
3,101	3,150	0	0	6,401	6,450	173	0	9,701	9,750	263	0	13,001	13,050	352	352
3,151	3,200	0	0	6,451	6,500	175	0	9,751	9,800	264	0	13,051	13,100	353	353
3,201	3,250	0	0	6,501	6,550	176	0	9,801	9,850	265	0	13,101	13,150	354	354
3,251	3,300	0	0	6,551	6,600	178	0	9,851	9,900	267	0	13,151	13,200	356	356



**J-1  
Electronic Cigarettes or  
“E-cigs”**

**J-2  
Homestead Program**

**J-3  
Kansas Retail Sales Tax  
Exemptions**

**J-4  
Liquor Taxes**

**J-5  
Selected Tax Rate  
Comparisons**

**J-6  
Tax Amnesty**

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# Kansas Legislator Briefing Book 2017

## Taxation

### J-2 Homestead Program

When Kansas enacted the Homestead Property Tax Refund Act in 1970, it became the sixth state to enact a “circuit-breaker” style of property tax relief.

A “circuit-breaker” is a form of property tax relief in which the benefit is dependent on income or other criteria and the amount of property taxes paid. This moniker developed as an analogy to the device that breaks an electrical circuit during an overload, just as the property tax relief benefit begins to accrue once a person’s property taxes have become overloaded relative to his or her income.

Including Kansas:

- 34 states currently have some form of circuit-breaker program.
- 27 states allow renters to participate in the programs.

### Eligibility Requirements:

- Household income of \$34,000 or less; and
- Someone in the household is:
  - Age 55 or above;
  - A dependent under age 18;
  - Blind; or
  - Otherwise disabled.

Renters were eligible (15 percent of rent is equivalent to property tax paid) until tax year 2013.

### Program Structure

The current Kansas Homestead Refund Program is an entitlement for eligible taxpayers based upon their household income and their property tax liability. The maximum available refund is \$700 and the minimum refund is \$30.

### Recent Legislative History

A 2006 change to the Homestead Refund Program expanded it by approximately \$4.5 million. The 2007 Legislature enacted an even more significant expansion of the program, which increased the size of the program by an additional \$9.9 million.

Program Claims and Refunds			
	Eligible Claims Filed	Amount	Average Refund
FY 2009	102,586	\$32.819 million	\$320
FY 2010	132,136	\$42.872 million	\$324
FY 2011	120,029	\$42.860 million	\$357
FY 2012	126,762	\$43.049 million	\$340
FY 2013	115,719	\$37.586 million	\$325
FY 2014	86,082	\$29.415 million	\$342
FY 2015	70,343	\$23.032 million	\$327
FY 2016	76,202	\$25.968 million	\$341

Among the key features of the 2007 expansion law:

- The maximum refund available under the program was increased from \$600 to \$700;
- 50 percent of Social Security benefits were excluded from the definition of income for purposes of qualifying for the program; and
- A residential valuation ceiling prohibits any homeowner with a residence valued at \$350,000 or more from participating in the program.

### Hypothetical Taxpayers

The impact of the 2006 and 2007 program expansion legislation is demonstrated on the following hypothetical taxpayers (at right):

Homestead Refund			
	Pre-2006 Law	2006 Law	2007 Law
Elderly couple with \$1,000 in property tax liability and \$23,000 in household income, \$11,000 of which comes from Social Security benefits.	\$72	\$150	\$385
Single mother with two young children, \$750 in property tax liability and \$16,000 in household income.	\$240	\$360	\$420
Disabled renter paying \$450 per month in rent, with \$9,000 of household income from sources other than disability income.	\$480	\$528	\$616