2025 Kansas Statutes

79-32,110. Tax imposed; classes of taxpayers; schedules of tax rates. [See Revisor's Note] (a) Resident individuals. Except as otherwise provided by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed upon the Kansas taxable income of every resident individual, which tax shall be computed in accordance with the following tax schedules unless otherwise modified pursuant to K.S.A. 2025 Supp. 79-32,110c, and amendments thereto:

(1) Married individuals filing joint returns.

(A) For tax years 2018 through 2023:

If the taxable income is:	The tax is:
Not over $30,000	3.1% of Kansas taxable income
Over $30,000 but not over $60,000	$930 plus 5.25% of excess over $30,000
Over $60,000	$2,505 plus 5.7% of excess over $60,000

(B) For tax year 2024, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over $46,000	5.2% of Kansas taxable income
Over $46,000	$2,392 plus 5.58% of excess over $46,000

(2) All other individuals.

(A) For tax years 2018 through 2023:

If the taxable income is:	The tax is:
Not over $15,000	3.1% of Kansas taxable income
Over $15,000 but not over $30,000	$465 plus 5.25% of excess over $15,000
Over $30,000	$1,252.50 plus 5.7% of excess over $30,000

(B) For tax year 2024, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over $23,000	5.2% of Kansas taxable income
Over $23,000	$1,196 plus 5.58% of excess over $23,000

(b) Nonresident individuals. A tax is hereby imposed upon the Kansas taxable income of every nonresident individual, which tax shall be an amount equal to the tax computed under subsection (a) as if the nonresident were a resident multiplied by the ratio of modified Kansas source income to Kansas adjusted gross income.

(c) Corporations. A tax is hereby imposed upon the Kansas taxable income of every corporation doing business within this state or deriving income from sources within this state. Such tax shall consist of a normal tax and a surtax and shall be computed as follows unless otherwise modified pursuant to K.S.A. 2025 Supp. 74-50,321 or 79-32,110c, and amendments thereto:

(1) The normal tax shall be in an amount equal to 4% of the Kansas taxable income of such corporation; and

(2) the surtax shall be in an amount equal to 3% of the Kansas taxable income of such corporation in excess of $50,000.

(d) Fiduciaries. A tax is hereby imposed upon the Kansas taxable income of estates and trusts at the rates provided in subsection (a)(2).

(e) Notwithstanding the provisions of subsections (a) and (b), for tax years 2018 through 2023, 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.

History: L. 1967, ch. 497, § 3; L. 1969, ch. 454, § 1; L. 1970, ch. 394, § 1; L. 1977, ch. 344, § 3; L. 1978, ch. 407, § 2; L. 1979, ch. 321, § 1; L. 1988, ch. 381, § 2; L. 1989, ch. 303, § 1; L. 1992, ch. 280, § 55; L. 1997, ch. 41, § 13; L. 1998, ch. 130, § 19; L. 2008, ch. 182, § 22; L. 2012, ch. 135, § 10; L. 2013, ch. 135, § 1; L. 2015, ch. 99, § 25; L. 2015, ch. 102, § 3; L. 2017, ch. 84, § 4; L. 2022, ch. 3, § 15; L. 2024, ch. 1, § 16 (Special Session); L. 2025, ch. 116, § 4; July 1.

Section was amended multiple times in the 2025 session, see also 79-32,110b.