

**103 KAR 18:060. Miscellaneous payroll period.**

RELATES TO: KRS 141.315

STATUTORY AUTHORITY: KRS 131.130, 141.315

NECESSITY, FUNCTION, AND CONFORMITY: KRS 141.315 requires the department to promulgate administrative regulations governing certain specified types of wage payments. This administrative regulation provides an income tax withholding method for payroll periods of more than one (1) year.

Section 1. Miscellaneous Payroll Period. If wages are paid to an employee for a payroll period of more than one (1) year, the amount of tax required to be deducted and withheld in respect to such wages shall be determined as if such payroll period constituted a miscellaneous payroll period of 365 days. (IW-6; 1 Ky.R. 330; eff. 2-5-1975; TAm eff. 6-22-2017; Crt eff. 11-6-2018.)