



**KENTUCKY WITHHOLDING TAX TABLE  
DAILY PAYROLL PERIOD**

**2025**

WAGES		Tax	WAGES		Tax	WAGES		Tax
AT Least	But Less Than		AT Least	But Less Than		AT Least	But Less Than	
0	6		74	76	2.64	144	146	5.44
6	8		76	78	2.72	146	148	5.52
8	10	0.00	78	80	2.80	148	150	5.60
10	12	0.08	80	82	2.88	150	152	5.68
12	14	0.16	82	84	2.96	152	154	5.76
14	16	0.24	84	86	3.04	154	156	5.84
16	18	0.32	86	88	3.12	156	158	5.92
18	20	0.40	88	90	3.20	158	160	6.00
20	22	0.48	90	92	3.28	160	162	6.08
22	24	0.56	92	94	3.36	162	164	6.16
24	26	0.64	94	96	3.44	164	166	6.24
26	28	0.72	96	98	3.52	166	168	6.32
28	30	0.80	98	100	3.60	168	170	6.40
30	32	0.88	100	102	3.68	170	172	6.48
32	34	0.96	102	104	3.76	172	174	6.56
34	36	1.04	104	106	3.84	174	176	6.64
36	38	1.12	106	108	3.92	176	178	6.72
38	40	1.20	108	110	4.00	178	180	6.80
40	42	1.28	110	112	4.08	180	182	6.88
42	44	1.36	112	114	4.16	182	184	6.96
44	46	1.44	114	116	4.24	184	186	7.04
46	48	1.52	116	118	4.32	186	188	7.12
48	50	1.60	118	120	4.40	188	190	7.20
50	52	1.68	120	122	4.48	190	192	7.28
52	54	1.76	122	124	4.56	192	194	7.36
54	56	1.84	124	126	4.64	194	196	7.44
56	58	1.92	126	128	4.72	196	198	7.52
58	60	2.00	128	130	4.80	198	200	7.60
60	62	2.08	130	132	4.88	200	202	7.68
62	64	2.16	132	134	4.96	202	204	7.76
64	66	2.24	134	136	5.04	204	206	7.84
66	68	2.32	136	138	5.12	206	208	7.92
68	70	2.40	138	140	5.20	208	210	8.00
70	72	2.48	140	142	5.28	210	212	8.08
72	74	2.56	142	144	5.36	212	214	8.16
<b>4% of All Over \$214.00 Plus \$8.16</b>								



## KENTUCKY WITHHOLDING TAX TABLE WEEKLY PAYROLL PERIOD

# 2025

WAGES		Tax	WAGES		Tax	WAGES		Tax	WAGES		Tax
AT Least	But Less Than		AT Least	But Less Than		AT Least	But Less Than		AT Least	But Less Than	
0	40		410	420	14.08	790	800	29.28	1170	1180	44.48
40	50		420	430	14.48	800	810	29.68	1180	1190	44.88
50	60		430	440	14.88	810	820	30.08	1190	1200	45.28
60	70	0.08	440	450	15.28	820	830	30.48	1200	1210	45.68
70	80	0.48	450	460	15.68	830	840	30.88	1210	1220	46.08
80	90	0.88	460	470	16.08	840	850	31.28	1220	1230	46.48
90	100	1.28	470	480	16.48	850	860	31.68	1230	1240	46.88
100	110	1.68	480	490	16.88	860	870	32.08	1240	1250	47.28
110	120	2.08	490	500	17.28	870	880	32.48	1250	1260	47.68
120	130	2.48	500	510	17.68	880	890	32.88	1260	1270	48.08
130	140	2.88	510	520	18.08	890	900	33.28	1270	1280	48.48
140	150	3.28	520	530	18.48	900	910	33.68	1280	1290	48.88
150	160	3.68	530	540	18.88	910	920	34.08	1290	1300	49.28
160	170	4.08	540	550	19.28	920	930	34.48	1300	1310	49.68
170	180	4.48	550	560	19.68	930	940	34.88	1310	1320	50.08
180	190	4.88	560	570	20.08	940	950	35.28	1320	1330	50.48
190	200	5.28	570	580	20.48	950	960	35.68	1330	1340	50.88
200	210	5.68	580	590	20.88	960	970	36.08	1340	1350	51.28
210	220	6.08	590	600	21.28	970	980	36.48	1350	1360	51.68
220	230	6.48	600	610	21.68	980	990	36.88	1360	1370	52.08
230	240	6.88	610	620	22.08	990	1000	37.28	1370	1380	52.48
240	250	7.28	620	630	22.48	1000	1010	37.68	1380	1390	52.88
250	260	7.68	630	640	22.88	1010	1020	38.08	1390	1400	53.28
260	270	8.08	640	650	23.28	1020	1030	38.48	1400	1410	53.68
270	280	8.48	650	660	23.68	1030	1040	38.88	1410	1420	54.08
280	290	8.88	660	670	24.08	1040	1050	39.28	1420	1430	54.48
290	300	9.28	670	680	24.48	1050	1060	39.68	1430	1440	54.88
300	310	9.68	680	690	24.88	1060	1070	40.08	1440	1450	55.28
310	320	10.08	690	700	25.28	1070	1080	40.48	1450	1460	55.68
320	330	10.48	700	710	25.68	1080	1090	40.88	1460	1470	56.08
330	340	10.88	710	720	26.08	1090	1100	41.28	1470	1480	56.48
340	350	11.28	720	730	26.48	1100	1110	41.68	1480	1490	56.88
350	360	11.68	730	740	26.88	1110	1120	42.08	1490	1500	57.28
360	370	12.08	740	750	27.28	1120	1130	42.48	1500	1510	57.68
370	380	12.48	750	760	27.68	1130	1140	42.88	1510	1520	58.08
380	390	12.88	760	770	28.08	1140	1150	43.28	1520	1530	58.48
390	400	13.28	770	780	28.48	1150	1160	43.68			
400	410	13.68	780	790	28.88	1160	1170	44.08			
4% of All Over \$1,530 Plus \$58.48											



## KENTUCKY WITHHOLDING TAX TABLE BI-WEEKLY PAYROLL PERIOD

# 2025

WAGES		Tax	WAGES		Tax	WAGES		Tax	WAGES		Tax
AT Least	But Less Than		AT Least	But Less Than		AT Least	But Less Than		AT Least	But Less Than	
0	80		820	840	28.17	1580	1600	58.57	2340	2360	88.97
80	100		840	860	28.97	1600	1620	59.37	2360	2380	89.77
100	120		860	880	29.77	1620	1640	60.17	2380	2400	90.57
120	140	0.17	880	900	30.57	1640	1660	60.97	2400	2420	91.37
140	160	0.97	900	920	31.37	1660	1680	61.77	2420	2440	92.17
160	180	1.77	920	940	32.17	1680	1700	62.57	2440	2460	92.97
180	200	2.57	940	960	32.97	1700	1720	63.37	2460	2480	93.77
200	220	3.37	960	980	33.77	1720	1740	64.17	2480	2500	94.57
220	240	4.17	980	1000	34.57	1740	1760	64.97	2500	2520	95.37
240	260	4.97	1000	1020	35.37	1760	1780	65.77	2520	2540	96.17
260	280	5.77	1020	1040	36.17	1780	1800	66.57	2540	2560	96.97
280	300	6.57	1040	1060	36.97	1800	1820	67.37	2560	2580	97.77
300	320	7.37	1060	1080	37.77	1820	1840	68.17	2580	2600	98.57
320	340	8.17	1080	1100	38.57	1840	1860	68.97	2600	2620	99.37
340	360	8.97	1100	1120	39.37	1860	1880	69.77	2620	2640	100.17
360	380	9.77	1120	1140	40.17	1880	1900	70.57	2640	2660	100.97
380	400	10.57	1140	1160	40.97	1900	1920	71.37	2660	2680	101.77
400	420	11.37	1160	1180	41.77	1920	1940	72.17	2680	2700	102.57
420	440	12.17	1180	1200	42.57	1940	1960	72.97	2700	2720	103.37
440	460	12.97	1200	1220	43.37	1960	1980	73.77	2720	2740	104.17
460	480	13.77	1220	1240	44.17	1980	2000	74.57	2740	2760	104.97
480	500	14.57	1240	1260	44.97	2000	2020	75.37	2760	2780	105.77
500	520	15.37	1260	1280	45.77	2020	2040	76.17	2780	2800	106.57
520	540	16.17	1280	1300	46.57	2040	2060	76.97	2800	2820	107.37
540	560	16.97	1300	1320	47.37	2060	2080	77.77	2820	2840	108.17
560	580	17.77	1320	1340	48.17	2080	2100	78.57	2840	2860	108.97
580	600	18.57	1340	1360	48.97	2100	2120	79.37	2860	2880	109.77
600	620	19.37	1360	1380	49.77	2120	2140	80.17	2880	2900	110.57
620	640	20.17	1380	1400	50.57	2140	2160	80.97	2900	2920	111.37
640	660	20.97	1400	1420	51.37	2160	2180	81.77	2920	2940	112.17
660	680	21.77	1420	1440	52.17	2180	2200	82.57	2940	2960	112.97
680	700	22.57	1440	1460	52.97	2200	2220	83.37	2960	2980	113.77
700	720	23.37	1460	1480	53.77	2220	2240	84.17	2980	3000	114.57
720	740	24.17	1480	1500	54.57	2240	2260	84.97	3000	3020	115.37
740	760	24.97	1500	1520	55.37	2260	2280	85.77	3020	3040	116.17
760	780	25.77	1520	1540	56.17	2280	2300	86.57	3040	3060	116.97
780	800	26.57	1540	1560	56.97	2300	2320	87.37			
800	820	27.37	1560	1580	57.77	2320	2340	88.17			
4% of All Over \$3,060 Plus \$116.97											



## KENTUCKY WITHHOLDING TAX TABLE SEMI-MONTHLY PAYROLL PERIOD

# 2025

WAGES		Tax	WAGES		Tax	WAGES		Tax	WAGES		Tax
AT Least	But Less Than		AT Least	But Less Than		AT Least	But Less Than		AT Least	But Less Than	
0	80		860	880	29.35	1660	1680	61.35	2460	2480	93.35
80	100		880	900	30.15	1680	1700	62.15	2480	2500	94.15
100	120		900	920	30.95	1700	1720	62.95	2500	2520	94.95
120	140		920	940	31.75	1720	1740	63.75	2520	2540	95.75
140	160	0.55	940	960	32.55	1740	1760	64.55	2540	2560	96.55
160	180	1.35	960	980	33.35	1760	1780	65.35	2560	2580	97.35
180	200	2.15	980	1000	34.15	1780	1800	66.15	2580	2600	98.15
200	220	2.95	1000	1020	34.95	1800	1820	66.95	2600	2620	98.95
220	240	3.75	1020	1040	35.75	1820	1840	67.75	2620	2640	99.75
240	260	4.55	1040	1060	36.55	1840	1860	68.55	2640	2660	100.55
260	280	5.35	1060	1080	37.35	1860	1880	69.35	2660	2680	101.35
280	300	6.15	1080	1100	38.15	1880	1900	70.15	2680	2700	102.15
300	320	6.95	1100	1120	38.95	1900	1920	70.95	2700	2720	102.95
320	340	7.75	1120	1140	39.75	1920	1940	71.75	2720	2740	103.75
340	360	8.55	1140	1160	40.55	1940	1960	72.55	2740	2760	104.55
360	380	9.35	1160	1180	41.35	1960	1980	73.35	2760	2780	105.35
380	400	10.15	1180	1200	42.15	1980	2000	74.15	2780	2800	106.15
400	420	10.95	1200	1220	42.95	2000	2020	74.95	2800	2820	106.95
420	440	11.75	1220	1240	43.75	2020	2040	75.75	2820	2840	107.75
440	460	12.55	1240	1260	44.55	2040	2060	76.55	2840	2860	108.55
460	480	13.35	1260	1280	45.35	2060	2080	77.35	2860	2880	109.35
480	500	14.15	1280	1300	46.15	2080	2100	78.15	2880	2900	110.15
500	520	14.95	1300	1320	46.95	2100	2120	78.95	2900	2920	110.95
520	540	15.75	1320	1340	47.75	2120	2140	79.75	2920	2940	111.75
540	560	16.55	1340	1360	48.55	2140	2160	80.55	2940	2960	112.55
560	580	17.35	1360	1380	49.35	2160	2180	81.35	2960	2980	113.35
580	600	18.15	1380	1400	50.15	2180	2200	82.15	2980	3000	114.15
600	620	18.95	1400	1420	50.95	2200	2220	82.95	3000	3020	114.95
620	640	19.75	1420	1440	51.75	2220	2240	83.75	3020	3040	115.75
640	660	20.55	1440	1460	52.55	2240	2260	84.55	3040	3060	116.55
660	680	21.35	1460	1480	53.35	2260	2280	85.35	3060	3080	117.35
680	700	22.15	1480	1500	54.15	2280	2300	86.15	3080	3100	118.15
700	720	22.95	1500	1520	54.95	2300	2320	86.95	3100	3120	118.95
720	740	23.75	1520	1540	55.75	2320	2340	87.75	3120	3140	119.75
740	760	24.55	1540	1560	56.55	2340	2360	88.55	3140	3160	120.55
760	780	25.35	1560	1580	57.35	2360	2380	89.35	3160	3180	121.35
780	800	26.15	1580	1600	58.15	2380	2400	90.15	3180	3200	122.15
800	820	26.95	1600	1620	58.95	2400	2420	90.95	3200	3220	122.95
820	840	27.75	1620	1640	59.75	2420	2440	91.75	3220	3240	123.75
840	860	28.55	1640	1660	60.55	2440	2460	92.55	3240	3260	124.55

4% of All Over \$3,260 Plus \$124.55



## KENTUCKY WITHHOLDING TAX TABLE MONTHLY PAYROLL PERIOD

# 2025

WAGES		Tax	WAGES		Tax	WAGES		Tax	WAGES		Tax
AT Least	But Less Than		AT Least	But Less Than		AT Least	But Less Than		AT Least	But Less Than	
0	160		1720	1760	58.70	3320	3360	122.70	4920	4960	186.70
160	200		1760	1800	60.30	3360	3400	124.30	4960	5000	188.30
200	240		1800	1840	61.90	3400	3440	125.90	5000	5040	189.90
240	280		1840	1880	63.50	3440	3480	127.50	5040	5080	191.50
280	320	1.10	1880	1920	65.10	3480	3520	129.10	5080	5120	193.10
320	360	2.70	1920	1960	66.70	3520	3560	130.70	5120	5160	194.70
360	400	4.30	1960	2000	68.30	3560	3600	132.30	5160	5200	196.30
400	440	5.90	2000	2040	69.90	3600	3640	133.90	5200	5240	197.90
440	480	7.50	2040	2080	71.50	3640	3680	135.50	5240	5280	199.50
480	520	9.10	2080	2120	73.10	3680	3720	137.10	5280	5320	201.10
520	560	10.70	2120	2160	74.70	3720	3760	138.70	5320	5360	202.70
560	600	12.30	2160	2200	76.30	3760	3800	140.30	5360	5400	204.30
600	640	13.90	2200	2240	77.90	3800	3840	141.90	5400	5440	205.90
640	680	15.50	2240	2280	79.50	3840	3880	143.50	5440	5480	207.50
680	720	17.10	2280	2320	81.10	3880	3920	145.10	5480	5520	209.10
720	760	18.70	2320	2360	82.70	3920	3960	146.70	5520	5560	210.70
760	800	20.30	2360	2400	84.30	3960	4000	148.30	5560	5600	212.30
800	840	21.90	2400	2440	85.90	4000	4040	149.90	5600	5640	213.90
840	880	23.50	2440	2480	87.50	4040	4080	151.50	5640	5680	215.50
880	920	25.10	2480	2520	89.10	4080	4120	153.10	5680	5720	217.10
920	960	26.70	2520	2560	90.70	4120	4160	154.70	5720	5760	218.70
960	1000	28.30	2560	2600	92.30	4160	4200	156.30	5760	5800	220.30
1000	1040	29.90	2600	2640	93.90	4200	4240	157.90	5800	5840	221.90
1040	1080	31.50	2640	2680	95.50	4240	4280	159.50	5840	5880	223.50
1080	1120	33.10	2680	2720	97.10	4280	4320	161.10	5880	5920	225.10
1120	1160	34.70	2720	2760	98.70	4320	4360	162.70	5920	5960	226.70
1160	1200	36.30	2760	2800	100.30	4360	4400	164.30	5960	6000	228.30
1200	1240	37.90	2800	2840	101.90	4400	4440	165.90	6000	6040	229.90
1240	1280	39.50	2840	2880	103.50	4440	4480	167.50	6040	6080	231.50
1280	1320	41.10	2880	2920	105.10	4480	4520	169.10	6080	6120	233.10
1320	1360	42.70	2920	2960	106.70	4520	4560	170.70	6120	6160	234.70
1360	1400	44.30	2960	3000	108.30	4560	4600	172.30	6160	6200	236.30
1400	1440	45.90	3000	3040	109.90	4600	4640	173.90	6200	6240	237.90
1440	1480	47.50	3040	3080	111.50	4640	4680	175.50	6240	6280	239.50
1480	1520	49.10	3080	3120	113.10	4680	4720	177.10	6280	6320	241.10
1520	1560	50.70	3120	3160	114.70	4720	4760	178.70			
1560	1600	52.30	3160	3200	116.30	4760	4800	180.30			
1600	1640	53.90	3200	3240	117.90	4800	4840	181.90			
1640	1680	55.50	3240	3280	119.50	4840	4880	183.50			
1680	1720	57.10	3280	3320	121.10	4880	4920	185.10			

4% of All Over \$6,320 Plus \$241.10

## 2025 KENTUCKY WITHHOLDING TAX FORMULA

**2025 Kentucky Standard Deduction: \$3,270**

**2025 Kentucky Tax Rate: 4% of taxable income Formula:**

Wages for the pay period multiplied by the number of annual pay periods equals annual wages. Annual wages minus the Kentucky standard deduction equals annual Kentucky wages. Compute tax on wages using the 4% Kentucky flat tax rate to determine gross annual Kentucky tax. Divide the gross annual Kentucky tax by the number of annual pay periods to determine the Kentucky withholding tax for the pay period.

### **2025 Examples:**

Payroll Frequency: monthly

Wages: \$3,020

1. Compute annual wages:  $\$3,020 \times 12 = \$36,240$
2. Compute Kentucky taxable wages:  $\$36,240 - \$3,270 = \$32,970$
3. Compute gross annual Kentucky tax:  $\$32,970 \times 4\% \text{ flat tax rate} = \$1,318.80$
4. Compute Kentucky withholding tax for tax period:  $\$1,318.80 \div 12 = 109.90$  (monthly withholding)

Payroll Frequency: bi-weekly

Wages: \$1,500

1. Compute annual wages:  $\$1,500 \times 26 = \$39,000$
2. Compute Kentucky taxable wages:  $\$39,000 - \$3,270 = \$35,730$
3. Compute gross annual Kentucky tax:  $\$35,730 \times 4\% \text{ flat tax rate} = \$1,429.20$
4. Compute Kentucky withholding tax for tax period:  $\$1,429.20 \div 26 = \$54.97$  (bi-weekly withholding)

**NOTE:** The Department of Revenue annually adjusts the standard deduction in accordance with KRS 141.081(2)(a). Employers that use the formula to compute the amount of withholding may use the standard deduction for the current year.

**NOTE:** If you receive more than one W-2 annually, you may need to withhold an extra \$130.80. The standard deduction is factored into the calculation of Kentucky withholding but you will only receive this deduction once.