

KENTUCKY'S WITHHOLDING CERTIFICATE

2025

1 I 1 I	
Name—Last, First, Middle Initial	
Mailing Address (Number and Street including Apartment Number or P.O. Box)	-
City, Town or Post Office State ZIP Code	_
All Kentucky wage earners are taxed at a flat 4% rate with a sta Revenue annually adjust the standard deduction in accordance with	
Check if exempt:	
☐ 1. Kentucky income tax liability is not expected this year (see	instructions)
☐ 2. You qualify for the Fort Campbell Exemption Certificate. I	
☐ 3. You qualify for the nonresident military spouse exemption	State
☐ 4. You work in Kentucky and reside in a reciprocal state	
Additional withholding per pay period under agreement with emplo	yer \$
Under penalties of perjury, I declare that I have examined this certificorrect, and complete.	icate and, to the best of my knowledge and belief, it is true,
Signature	Date

Instructions to Employees

All Kentucky wage earners are taxed at a flat 4% tax rate with an allowance for the standard deduction.

You may be exempt from withholding if any of the four conditions below are met:

Social Security Number

- 1. You may be exempt from withholding for 2025 if both the following apply:
 - For 2024, you had a right to a refund of all Kentucky income tax withheld because you had no Kentucky income tax liability, and
 - For 2025, you expect a refund of all your Kentucky income tax withheld.

Income Tax Liability Thresholds—The 2024 filing threshold amount based upon federal poverty level is expected to be \$15,060 for a family size of one (single, or married living apart from your spouse for the entire year), \$20,440 for a family of two (single with one dependent child or a married couple), \$25,820 for a family of three (single with two dependent children or a married couple with one dependent child) and \$31,200 for a family of four or more (single with three dependent children or a married couple with two or more dependent children). Modified gross income is equal to your federal adjusted gross income plus any interest income from other states municipal bonds and pension income from a qualifying lump-sum distribution. If your combined modified gross income is expected to be less than the threshold amount for your family size, then you (and your spouse, if applicable) may not have an income tax liability.

If both the above statements apply, you are exempt and may check box 1. Your exemption for 2025 expires February 15, 2026.

2. Under the provisions of Public Law 105–261, pay and compensation earned at the Fort Campbell, Kentucky, military base is exempt from Kentucky income tax if you are not a resident of Kentucky. KRS 141.010(32) defines "resident" as an individual domiciled within this state or an individual who is not domiciled in this state, but maintains a place of abode in this state and spends in the aggregate more than one hundred eighty-three (183) days of the taxable year in this state.

Check box 2 if you certify that you are not a resident of Kentucky and only earn wages as an employee at Fort Campbell, Kentucky. This exemption must be revoked within 10 days of a move or change of address to Kentucky.

	y be exempt from withholding, if you meet the conditions set for under the Servicemember Civil Ro Iilitary Spouses Residence Relief Act. You must complete the worksheet below to determine if you		
	y you must complete this form in full, certify that the you are not subject to Kentucky withholding the forth below, and provide a copy of your spouse's military picture ID issued to the employee by the forth below, and provide a copy of your spouse's military picture ID issued to the employee by the forth below, and provide a copy of your spouse's military picture ID issued to the employee by the forth below, and provide a copy of your spouse's military picture ID issued to the employee by the forth below, and provide a copy of your spouse's military picture ID issued to the employee by the forth below, and provide a copy of your spouse's military picture ID issued to the employee by the forth below.		-
2. I am NOT	e is a military servicemember(check one) a military servicemember(check one) y servicemember spouse has a current military order assigning him or her	□ YES	□ NO □ NO
to a milita 4. I and my r	ry location in Kentucky(check one)	☐ YES	□ NO □ NO
electing to If yes, ent	o use that state of domicile(check one) er the 2-letter state code of the servicemember's state of domicile (check one) ent in Kentucky solely to be with my military servicemember spouse(check one)		
•	YES" to all the statements above, your earned income is exempt from Kentucky withholding tax		
 The day The day The day 4. You ma Michiga "twenty	the military servicemember is no longer in the military; the employee enlists in the military; the employee and the military servicemember no longer live at the same address; or the military servicemember's permanent duty station changes to a location outside of Kentucky. It is exempt from withholding if you work in Kentucky but reside in one of the following reciprocal stan, West Virginia, Wisconsin, Virginia and you commute daily or Ohio and you are not a shareholde (20) percent or greater" direct or indirect equity investor in a S corporation.		
□ Illinois, □ Virginia a	en a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Kent Indiana, India		
Check box 4 if yo	ou certify you work in Kentucky and reside in a reciprocal state.		
	of the four exemptions you are exempted from Kentucky withholding. However, you must our employer before withholding can be stopped. You will need to maintain a copy of the K-4		
	Instructions to Employers		
that an employe	ly required to document that an employee has requested an exemption from withholding has requested additional withholding in excess of the amounts calculated using the for applies, then an employer is not required to maintain Form K-4.		
	this form, properly completed, you are authorized to discontinue withholding for an emplour exemptions. Retain a copy of all K-4's received from employees.	loyee wh	no qualifies