

WITHHOLDING
KENTUCKY INCOME TAX



2018 WITHHOLDING TAX TABLE
AND FORMULA

Released July 2018

Effective for Tax Year Beginning January 1, 2018

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Frankfort

Forms

Operations and Support Services Branch
501 High Street
Frankfort, KY 40601-2103
(502) 564-3658

Information

Withholding Tax Inquiries
(502) 564-7287

**Forms and Information
on the Internet**

www.revenue.ky.gov

KENTUCKY TAXPAYER SERVICE CENTER LOCATIONS

revenue.ky.gov/aboutus/taxpayerservicecenters.htm

Ashland

1539 Greenup Avenue, 41101-7695
(606) 920-2037
Fax: (606) 920-2039

Bowling Green

201 West Professional Park Court, 42104-3278
(270) 746-7470
Fax: (270) 746-7847

Corbin

15100 North US25E, Suite 2, 40701-6188
(606) 528-3322
Fax: (606) 523-1972

Frankfort

501 High Street, 40601-2103
(502) 564-4581 (Taxpayer Assistance)
Fax: (502) 564-8946

Hopkinsville

181 Hammond Drive, 42240-7926
(270) 889-6521
Fax: (270) 889-6563

Louisville

600 West Cedar Street, 2nd Floor West, 40202-2310
(502) 595-4512
Fax: (502) 595-4205

Northern Kentucky

Turfway Ridge Office Park
7310 Turfway Rd., Suite 190
Florence, 41042-4871
(859) 371-9049
Fax: (859) 371-9154

Owensboro

Corporate Center
401 Frederica Street, Building C, Suite 201, 42301-6295
(270) 687-7301
Fax: (270) 687-7244

Paducah

2928 Park Avenue, 42001-4024
Clark Business Complex, Suite G
(270) 575-7148
Fax: (270) 575-7027

Pikeville

Uniplex Center
126 Trivette Drive, Suite 203, 41501-1275
(606) 433-7675
Fax: (606) 433-7679

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KENTUCKY WITHHOLDING TAX TABLE
DAILY PAYROLL PERIOD

2018

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	3.40	144	146	6.90
6	8		76	78	3.50	146	148	7.00
8	10	0.10	78	80	3.60	148	150	7.10
10	12	0.20	80	82	3.70	150	152	7.20
12	14	0.30	82	84	3.80	152	154	7.30
14	16	0.40	84	86	3.90	154	156	7.40
16	18	0.50	86	88	4.00	156	158	7.50
18	20	0.60	88	90	4.10	158	160	7.60
20	22	0.70	90	92	4.20	160	162	7.70
22	24	0.80	92	94	4.30	162	164	7.80
24	26	0.90	94	96	4.40	164	166	7.90
26	28	1.00	96	98	4.50	166	168	8.00
28	30	1.10	98	100	4.60	168	170	8.10
30	32	1.20	100	102	4.70	170	172	8.20
32	34	1.30	102	104	4.80	172	174	8.30
34	36	1.40	104	106	4.90	174	176	8.40
36	38	1.50	106	108	5.00	176	178	8.50
38	40	1.60	108	110	5.10	178	180	8.60
40	42	1.70	110	112	5.20	180	182	8.70
42	44	1.80	112	114	5.30	182	184	8.80
44	46	1.90	114	116	5.40	184	186	8.90
46	48	2.00	116	118	5.50	186	188	9.00
48	50	2.10	118	120	5.60	188	190	9.10
50	52	2.20	120	122	5.70	190	192	9.20
52	54	2.30	122	124	5.80	192	194	9.30
54	56	2.40	124	126	5.90	194	196	9.40
56	58	2.50	126	128	6.00	196	198	9.50
58	60	2.60	128	130	6.10	198	200	9.60
60	62	2.70	130	132	6.20	200	202	9.70
62	64	2.80	132	134	6.30	202	204	9.80
64	66	2.90	134	136	6.40	204	206	9.90
66	68	3.00	136	138	6.50	206	208	10.00
68	70	3.10	138	140	6.60	208	210	10.10
70	72	3.20	140	142	6.70	210	212	10.20
72	74	3.30	142	144	6.80	212	214	10.30
5% of All Over \$214.00 Plus \$10.30								



**KENTUCKY WITHHOLDING TAX TABLE
WEEKLY PAYROLL PERIOD**

2018

WAGES			WAGES			WAGES			WAGES		
AT Least	But Less Than	Tax	AT Least	But Less Than	Tax	AT Least	But Less Than	Tax	AT Least	But Less Than	Tax
0	40		410	420	18.32	790	800	37.32	1170	1180	56.32
40	50		420	430	18.82	800	810	37.82	1180	1190	56.82
50	60	0.32	430	440	19.32	810	820	38.32	1190	1200	57.32
60	70	0.82	440	450	19.82	820	830	38.82	1200	1210	57.82
70	80	1.32	450	460	20.32	830	840	39.32	1210	1220	58.32
80	90	1.82	460	470	20.82	840	850	39.82	1220	1230	58.82
90	100	2.32	470	480	21.32	850	860	40.32	1230	1240	59.32
100	110	2.82	480	490	21.82	860	870	40.82	1240	1250	59.82
110	120	3.32	490	500	22.32	870	880	41.32	1250	1260	60.32
120	130	3.82	500	510	22.82	880	890	41.82	1260	1270	60.82
130	140	4.32	510	520	23.32	890	900	42.32	1270	1280	61.32
140	150	4.82	520	530	23.82	900	910	42.82	1280	1290	61.82
150	160	5.32	530	540	24.32	910	920	43.32	1290	1300	62.32
160	170	5.82	540	550	24.82	920	930	43.82	1300	1310	62.82
170	180	6.32	550	560	25.32	930	940	44.32	1310	1320	63.32
180	190	6.82	560	570	25.82	940	950	44.82	1320	1330	63.82
190	200	7.32	570	580	26.32	950	960	45.32	1330	1340	64.32
200	210	7.82	580	590	26.82	960	970	45.82	1340	1350	64.82
210	220	8.32	590	600	27.32	970	980	46.32	1350	1360	65.32
220	230	8.82	600	610	27.82	980	990	46.82	1360	1370	65.82
230	240	9.32	610	620	28.32	990	1000	47.32	1370	1380	66.32
240	250	9.82	620	630	28.82	1000	1010	47.82	1380	1390	66.82
250	260	10.32	630	640	29.32	1010	1020	48.32	1390	1400	67.32
260	270	10.82	640	650	29.82	1020	1030	48.82	1400	1410	67.82
270	280	11.32	650	660	30.32	1030	1040	49.32	1410	1420	68.32
280	290	11.82	660	670	30.82	1040	1050	49.82	1420	1430	68.82
290	300	12.32	670	680	31.32	1050	1060	50.32	1430	1440	69.32
300	310	12.82	680	690	31.82	1060	1070	50.82	1440	1450	69.82
310	320	13.32	690	700	32.32	1070	1080	51.32	1450	1460	70.32
320	330	13.82	700	710	32.82	1080	1090	51.82	1460	1470	70.82
330	340	14.32	710	720	33.32	1090	1100	52.32	1470	1480	71.32
340	350	14.82	720	730	33.82	1100	1110	52.82	1480	1490	71.82
350	360	15.32	730	740	34.32	1110	1120	53.32	1490	1500	72.32
360	370	15.82	740	750	34.82	1120	1130	53.82	1500	1510	72.82
370	380	16.32	750	760	35.32	1130	1140	54.32	1510	1520	73.32
380	390	16.82	760	770	35.82	1140	1150	54.82	1520	1530	73.82
390	400	17.32	770	780	36.32	1150	1160	55.32			
400	410	17.82	780	790	36.82	1160	1170	55.82			

5% of All Over \$1,530 Plus \$73.82



**KENTUCKY WITHHOLDING TAX TABLE
BI-WEEKLY PAYROLL PERIOD**

2018

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	36.63	1580	1600	74.63	2340	2360	112.63
80	100		840	860	37.63	1600	1620	75.63	2360	2380	113.63
100	120	0.63	860	880	38.63	1620	1640	76.63	2380	2400	114.63
120	140	1.63	880	900	39.63	1640	1660	77.63	2400	2420	115.63
140	160	2.63	900	920	40.63	1660	1680	78.63	2420	2440	116.63
160	180	3.63	920	940	41.63	1680	1700	79.63	2440	2460	117.63
180	200	4.63	940	960	42.63	1700	1720	80.63	2460	2480	118.63
200	220	5.63	960	980	43.63	1720	1740	81.63	2480	2500	119.63
220	240	6.63	980	1000	44.63	1740	1760	82.63	2500	2520	120.63
240	260	7.63	1000	1020	45.63	1760	1780	83.63	2520	2540	121.63
260	280	8.63	1020	1040	46.63	1780	1800	84.63	2540	2560	122.63
280	300	9.63	1040	1060	47.63	1800	1820	85.63	2560	2580	123.63
300	320	10.63	1060	1080	48.63	1820	1840	86.63	2580	2600	124.63
320	340	11.63	1080	1100	49.63	1840	1860	87.63	2600	2620	125.63
340	360	12.63	1100	1120	50.63	1860	1880	88.63	2620	2640	126.63
360	380	13.63	1120	1140	51.63	1880	1900	89.63	2640	2660	127.63
380	400	14.63	1140	1160	52.63	1900	1920	90.63	2660	2680	128.63
400	420	15.63	1160	1180	53.63	1920	1940	91.63	2680	2700	129.63
420	440	16.63	1180	1200	54.63	1940	1960	92.63	2700	2720	130.63
440	460	17.63	1200	1220	55.63	1960	1980	93.63	2720	2740	131.63
460	480	18.63	1220	1240	56.63	1980	2000	94.63	2740	2760	132.63
480	500	19.63	1240	1260	57.63	2000	2020	95.63	2760	2780	133.63
500	520	20.63	1260	1280	58.63	2020	2040	96.63	2780	2800	134.63
520	540	21.63	1280	1300	59.63	2040	2060	97.63	2800	2820	135.63
540	560	22.63	1300	1320	60.63	2060	2080	98.63	2820	2840	136.63
560	580	23.63	1320	1340	61.63	2080	2100	99.63	2840	2860	137.63
580	600	24.63	1340	1360	62.63	2100	2120	100.63	2860	2880	138.63
600	620	25.63	1360	1380	63.63	2120	2140	101.63	2880	2900	139.63
620	640	26.63	1380	1400	64.63	2140	2160	102.63	2900	2920	140.63
640	660	27.63	1400	1420	65.63	2160	2180	103.63	2920	2940	141.63
660	680	28.63	1420	1440	66.63	2180	2200	104.63	2940	2960	142.63
680	700	29.63	1440	1460	67.63	2200	2220	105.63	2960	2980	143.63
700	720	30.63	1460	1480	68.63	2220	2240	106.63	2980	3000	144.63
720	740	31.63	1480	1500	69.63	2240	2260	107.63	3000	3020	145.63
740	760	32.63	1500	1520	70.63	2260	2280	108.63	3020	3040	146.63
760	780	33.63	1520	1540	71.63	2280	2300	109.63	3040	3060	147.63
780	800	34.63	1540	1560	72.63	2300	2320	110.63			
800	820	35.63	1560	1580	73.63	2320	2340	111.63			

5% of All Over \$3,060 Plus \$147.63



**KENTUCKY WITHHOLDING TAX TABLE
SEMI-MONTHLY PAYROLL PERIOD**

2018

WAGES			WAGES			WAGES			WAGES		
AT Least	But Less Than	Tax	AT Least	But Less Than	Tax	AT Least	But Less Than	Tax	AT Least	But Less Than	Tax
0	80		860	880	38.23	1660	1680	78.23	2460	2480	118.23
80	100		880	900	39.23	1680	1700	79.23	2480	2500	119.23
100	120	0.23	900	920	40.23	1700	1720	80.23	2500	2520	120.23
120	140	1.23	920	940	41.23	1720	1740	81.23	2520	2540	121.23
140	160	2.23	940	960	42.23	1740	1760	82.23	2540	2560	122.23
160	180	3.23	960	980	43.23	1760	1780	83.23	2560	2580	123.23
180	200	4.23	980	1000	44.23	1780	1800	84.23	2580	2600	124.23
200	220	5.23	1000	1020	45.23	1800	1820	85.23	2600	2620	125.23
220	240	6.23	1020	1040	46.23	1820	1840	86.23	2620	2640	126.23
240	260	7.23	1040	1060	47.23	1840	1860	87.23	2640	2660	127.23
260	280	8.23	1060	1080	48.23	1860	1880	88.23	2660	2680	128.23
280	300	9.23	1080	1100	49.23	1880	1900	89.23	2680	2700	129.23
300	320	10.23	1100	1120	50.23	1900	1920	90.23	2700	2720	130.23
320	340	11.23	1120	1140	51.23	1920	1940	91.23	2720	2740	131.23
340	360	12.23	1140	1160	52.23	1940	1960	92.23	2740	2760	132.23
360	380	13.23	1160	1180	53.23	1960	1980	93.23	2760	2780	133.23
380	400	14.23	1180	1200	54.23	1980	2000	94.23	2780	2800	134.23
400	420	15.23	1200	1220	55.23	2000	2020	95.23	2800	2820	135.23
420	440	16.23	1220	1240	56.23	2020	2040	96.23	2820	2840	136.23
440	460	17.23	1240	1260	57.23	2040	2060	97.23	2840	2860	137.23
460	480	18.23	1260	1280	58.23	2060	2080	98.23	2860	2880	138.23
480	500	19.23	1280	1300	59.23	2080	2100	99.23	2880	2900	139.23
500	520	20.23	1300	1320	60.23	2100	2120	100.23	2900	2920	140.23
520	540	21.23	1320	1340	61.23	2120	2140	101.23	2920	2940	141.23
540	560	22.23	1340	1360	62.23	2140	2160	102.23	2940	2960	142.23
560	580	23.23	1360	1380	63.23	2160	2180	103.23	2960	2980	143.23
580	600	24.23	1380	1400	64.23	2180	2200	104.23	2980	3000	144.23
600	620	25.23	1400	1420	65.23	2200	2220	105.23	3000	3020	145.23
620	640	26.23	1420	1440	66.23	2220	2240	106.23	3020	3040	146.23
640	660	27.23	1440	1460	67.23	2240	2260	107.23	3040	3060	147.23
660	680	28.23	1460	1480	68.23	2260	2280	108.23	3060	3080	148.23
680	700	29.23	1480	1500	69.23	2280	2300	109.23	3080	3100	149.23
700	720	30.23	1500	1520	70.23	2300	2320	110.23	3100	3120	150.23
720	740	31.23	1520	1540	71.23	2320	2340	111.23	3120	3140	151.23
740	760	32.23	1540	1560	72.23	2340	2360	112.23	3140	3160	152.23
760	780	33.23	1560	1580	73.23	2360	2380	113.23	3160	3180	153.23
780	800	34.23	1580	1600	74.23	2380	2400	114.23	3180	3200	154.23
800	820	35.23	1600	1620	75.23	2400	2420	115.23	3200	3220	155.23
820	840	36.23	1620	1640	76.23	2420	2440	116.23	3220	3240	156.23
840	860	37.23	1640	1660	77.23	2440	2460	117.23	3240	3260	157.23

5% of All Over \$3,260 Plus \$157.23



**KENTUCKY WITHHOLDING TAX TABLE
MONTHLY PAYROLL PERIOD**

2018

WAGES			WAGES			WAGES			WAGES		
AT Least	But Less Than	Tax	AT Least	But Less Than	Tax	AT Least	But Less Than	Tax	AT Least	But Less Than	Tax
0	160		1720	1760	76.46	3320	3360	156.46	4920	4960	236.46
160	200		1760	1800	78.46	3360	3400	158.46	4960	5000	238.46
200	240	0.46	1800	1840	80.46	3400	3440	160.46	5000	5040	240.46
240	280	2.46	1840	1880	82.46	3440	3480	162.46	5040	5080	242.46
280	320	4.46	1880	1920	84.46	3480	3520	164.46	5080	5120	244.46
320	360	6.46	1920	1960	86.46	3520	3560	166.46	5120	5160	246.46
360	400	8.46	1960	2000	88.46	3560	3600	168.46	5160	5200	248.46
400	440	10.46	2000	2040	90.46	3600	3640	170.46	5200	5240	250.46
440	480	12.46	2040	2080	92.46	3640	3680	172.46	5240	5280	252.46
480	520	14.46	2080	2120	94.46	3680	3720	174.46	5280	5320	254.46
520	560	16.46	2120	2160	96.46	3720	3760	176.46	5320	5360	256.46
560	600	18.46	2160	2200	98.46	3760	3800	178.46	5360	5400	258.46
600	640	20.46	2200	2240	100.46	3800	3840	180.46	5400	5440	260.46
640	680	22.46	2240	2280	102.46	3840	3880	182.46	5440	5480	262.46
680	720	24.46	2280	2320	104.46	3880	3920	184.46	5480	5520	264.46
720	760	26.46	2320	2360	106.46	3920	3960	186.46	5520	5560	266.46
760	800	28.46	2360	2400	108.46	3960	4000	188.46	5560	5600	268.46
800	840	30.46	2400	2440	110.46	4000	4040	190.46	5600	5640	270.46
840	880	32.46	2440	2480	112.46	4040	4080	192.46	5640	5680	272.46
880	920	34.46	2480	2520	114.46	4080	4120	194.46	5680	5720	274.46
920	960	36.46	2520	2560	116.46	4120	4160	196.46	5720	5760	276.46
960	1000	38.46	2560	2600	118.46	4160	4200	198.46	5760	5800	278.46
1000	1040	40.46	2600	2640	120.46	4200	4240	200.46	5800	5840	280.46
1040	1080	42.46	2640	2680	122.46	4240	4280	202.46	5840	5880	282.46
1080	1120	44.46	2680	2720	124.46	4280	4320	204.46	5880	5920	284.46
1120	1160	46.46	2720	2760	126.46	4320	4360	206.46	5920	5960	286.46
1160	1200	48.46	2760	2800	128.46	4360	4400	208.46	5960	6000	288.46
1200	1240	50.46	2800	2840	130.46	4400	4440	210.46	6000	6040	290.46
1240	1280	52.46	2840	2880	132.46	4440	4480	212.46	6040	6080	292.46
1280	1320	54.46	2880	2920	134.46	4480	4520	214.46	6080	6120	294.46
1320	1360	56.46	2920	2960	136.46	4520	4560	216.46	6120	6160	296.46
1360	1400	58.46	2960	3000	138.46	4560	4600	218.46	6160	6200	298.46
1400	1440	60.46	3000	3040	140.46	4600	4640	220.46	6200	6240	300.46
1440	1480	62.46	3040	3080	142.46	4640	4680	222.46	6240	6280	302.46
1480	1520	64.46	3080	3120	144.46	4680	4720	224.46	6280	6320	304.46
1520	1560	66.46	3120	3160	146.46	4720	4760	226.46			
1560	1600	68.46	3160	3200	148.46	4760	4800	228.46			
1600	1640	70.46	3200	3240	150.46	4800	4840	230.46			
1640	1680	72.46	3240	3280	152.46	4840	4880	232.46			
1680	1720	74.46	3280	3320	154.46	4880	4920	234.46			
5% of All Over \$6,320 Plus \$304.46											

2018 KENTUCKY WITHHOLDING TAX FORMULA

Kentucky recently enacted a new 5% flat tax rate. Due to this change, a flat withholding formula has been developed. In this new formula, exemptions are not taken into account, only the standard deduction. Employers may compute Kentucky income tax withholding by the formula shown below. No other formula or withholding method may be used unless specific written approval is granted by the Department of Revenue. Further information may be obtained by writing the Withholding Tax Branch, Kentucky Department of Revenue, P.O. Box 1274, Frankfort, KY 40602-1274.

2018 Kentucky Standard Deduction: \$2,530

2018 Kentucky Tax Rate: 5% 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 5% 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.

2018 Examples:

Payroll Frequency: monthly

Wages: \$3,020

1. Compute annual wages: $\$3,020 \times 12 = \$36,240$
2. Compute Kentucky taxable wages: $\$36,240 - \$2,530 = \$33,710$
3. Compute gross annual Kentucky tax: $\$33,710 \times 5\% \text{ flat tax rate} = \$1,686$
4. Compute Kentucky withholding tax for tax period: $\$1,686 \div 12 = \140.50 (monthly withholding)

Payroll Frequency: bi-weekly

Wages: \$1,500

1. Compute annual wages: $\$1,500 \times 26 = \$39,000$
2. Compute Kentucky taxable wages: $\$39,000 - \$2,530 = \$36,470$
3. Compute gross annual Kentucky tax: $\$36,470 \times 5\% \text{ flat tax rate} = \$1,824$
4. Compute Kentucky withholding tax for tax period: $\$1,824 \div 26 = \70.15 (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.