

WITHHOLDING
KENTUCKY INCOME TAX



2022 WITHHOLDING TAX TABLES
COMPUTER FORMULA

Revised December 2021

Effective for Tax Year Beginning January 1, 2022

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Frankfort



Forms

FORMS

501 High Street, Station 23B
Frankfort, KY 40601
(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/Get-Help/Pages/Service-Centers.aspx

Ashland

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

Louisville

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

Bowling Green

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

Northern Kentucky

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

Corbin

15100 North US 25E, Suite 2, 40701-6188
(606) 528-3322
Fax: (606) 523-1972

Owensboro

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

Frankfort

501 High Street, 40601-2103

(502) 564-5930 (Taxpayer Service Center)
(502) 564-4581 (General Information)
(502) 564-3658 (Forms)
Fax: (502) 564-8946

Paducah

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

Hopkinsville

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

Pikeville

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

**Kentucky Department of Revenue
Mission Statement**

As part of the Finance and Administration Cabinet, the mission of the Kentucky Department of Revenue is to administer tax laws, collect revenue, and provide services in a fair, courteous, and efficient manner for the benefit of the Commonwealth and its citizens.

* * * * *

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**KENTUCKY WITHHOLDING TAX TABLE
DAILY PAYROLL PERIOD**

2022

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	3.37	144	146	6.87
6	8		76	78	3.47	146	148	6.97
8	10	0.07	78	80	3.57	148	150	7.07
10	12	0.17	80	82	3.67	150	152	7.17
12	14	0.27	82	84	3.77	152	154	7.27
14	16	0.37	84	86	3.87	154	156	7.37
16	18	0.47	86	88	3.97	156	158	7.47
18	20	0.57	88	90	4.07	158	160	7.57
20	22	0.67	90	92	4.17	160	162	7.67
22	24	0.77	92	94	4.27	162	164	7.77
24	26	0.87	94	96	4.37	164	166	7.87
26	28	0.97	96	98	4.47	166	168	7.97
28	30	1.07	98	100	4.57	168	170	8.07
30	32	1.17	100	102	4.67	170	172	8.17
32	34	1.27	102	104	4.77	172	174	8.27
34	36	1.37	104	106	4.87	174	176	8.37
36	38	1.47	106	108	4.97	176	178	8.47
38	40	1.57	108	110	5.07	178	180	8.57
40	42	1.67	110	112	5.17	180	182	8.67
42	44	1.77	112	114	5.27	182	184	8.77
44	46	1.87	114	116	5.37	184	186	8.87
46	48	1.97	116	118	5.47	186	188	8.97
48	50	2.07	118	120	5.57	188	190	9.07
50	52	2.17	120	122	5.67	190	192	9.17
52	54	2.27	122	124	5.77	192	194	9.27
54	56	2.37	124	126	5.87	194	196	9.37
56	58	2.47	126	128	5.97	196	198	9.47
58	60	2.57	128	130	6.07	198	200	9.57
60	62	2.67	130	132	6.17	200	202	9.67
62	64	2.77	132	134	6.27	202	204	9.77
64	66	2.87	134	136	6.37	204	206	9.87
66	68	2.97	136	138	6.47	206	208	9.97
68	70	3.07	138	140	6.57	208	210	10.07
70	72	3.17	140	142	6.67	210	212	10.17
72	74	3.27	142	144	6.77	212	214	10.27
5% of All Over \$214.00 Plus 10.27								



KENTUCKY WITHHOLDING TAX TABLE WEEKLY PAYROLL PERIOD

2022

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	18.09	790	800	37.09	1170	1180	56.09
40	50		420	430	18.59	800	810	37.59	1180	1190	56.59
50	60	0.09	430	440	19.09	810	820	38.09	1190	1200	57.09
60	70	0.59	440	450	19.59	820	830	38.59	1200	1210	57.59
70	80	1.09	450	460	20.09	830	840	39.09	1210	1220	58.09
80	90	1.59	460	470	20.59	840	850	39.59	1220	1230	58.59
90	100	2.09	470	480	21.09	850	860	40.09	1230	1240	59.09
100	110	2.59	480	490	21.59	860	870	40.59	1240	1250	59.59
110	120	3.09	490	500	22.09	870	880	41.09	1250	1260	60.09
120	130	3.59	500	510	22.59	880	890	41.59	1260	1270	60.59
130	140	4.09	510	520	23.09	890	900	42.09	1270	1280	61.09
140	150	4.59	520	530	23.59	900	910	42.59	1280	1290	61.59
150	160	5.09	530	540	24.09	910	920	43.09	1290	1300	62.09
160	170	5.59	540	550	24.59	920	930	43.59	1300	1310	62.59
170	180	6.09	550	560	25.09	930	940	44.09	1310	1320	63.09
180	190	6.59	560	570	25.59	940	950	44.59	1320	1330	63.59
190	200	7.09	570	580	26.09	950	960	45.09	1330	1340	64.09
200	210	7.59	580	590	26.59	960	970	45.59	1340	1350	64.59
210	220	8.09	590	600	27.09	970	980	46.09	1350	1360	65.09
220	230	8.59	600	610	27.59	980	990	46.59	1360	1370	65.59
230	240	9.09	610	620	28.09	990	1000	47.09	1370	1380	66.09
240	250	9.59	620	630	28.59	1000	1010	47.59	1380	1390	66.59
250	260	10.09	630	640	29.09	1010	1020	48.09	1390	1400	67.09
260	270	10.59	640	650	29.59	1020	1030	48.59	1400	1410	67.59
270	280	11.09	650	660	30.09	1030	1040	49.09	1410	1420	68.09
280	290	11.59	660	670	30.59	1040	1050	49.59	1420	1430	68.59
290	300	12.09	670	680	31.09	1050	1060	50.09	1430	1440	69.09
300	310	12.59	680	690	31.59	1060	1070	50.59	1440	1450	69.59
310	320	13.09	690	700	32.09	1070	1080	51.09	1450	1460	70.09
320	330	13.59	700	710	32.59	1080	1090	51.59	1460	1470	70.59
330	340	14.09	710	720	33.09	1090	1100	52.09	1470	1480	71.09
340	350	14.59	720	730	33.59	1100	1110	52.59	1480	1490	71.59
350	360	15.09	730	740	34.09	1110	1120	53.09	1490	1500	72.09
360	370	15.59	740	750	34.59	1120	1130	53.59	1500	1510	72.59
370	380	16.09	750	760	35.09	1130	1140	54.09	1510	1520	73.09
380	390	16.59	760	770	35.59	1140	1150	54.59	1520	1530	73.59
390	400	17.09	770	780	36.09	1150	1160	55.09			
400	410	17.59	780	790	36.59	1160	1170	55.59			

5% of All Over \$1,530 Plus \$73.59



KENTUCKY WITHHOLDING TAX TABLE BI-WEEKLY PAYROLL PERIOD

2022

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	36.17	1580	1600	74.17	2340	2360	112.17
80	100		840	860	37.17	1600	1620	75.17	2360	2380	113.17
100	120	0.17	860	880	38.17	1620	1640	76.17	2380	2400	114.17
120	140	1.17	880	900	39.17	1640	1660	77.17	2400	2420	115.17
140	160	2.17	900	920	40.17	1660	1680	78.17	2420	2440	116.17
160	180	3.17	920	940	41.17	1680	1700	79.17	2440	2460	117.17
180	200	4.17	940	960	42.17	1700	1720	80.17	2460	2480	118.17
200	220	5.17	960	980	43.17	1720	1740	81.17	2480	2500	119.17
220	240	6.17	980	1000	44.17	1740	1760	82.17	2500	2520	120.17
240	260	7.17	1000	1020	45.17	1760	1780	83.17	2520	2540	121.17
260	280	8.17	1020	1040	46.17	1780	1800	84.17	2540	2560	122.17
280	300	9.17	1040	1060	47.17	1800	1820	85.17	2560	2580	123.17
300	320	10.17	1060	1080	48.17	1820	1840	86.17	2580	2600	124.17
320	340	11.17	1080	1100	49.17	1840	1860	87.17	2600	2620	125.17
340	360	12.17	1100	1120	50.17	1860	1880	88.17	2620	2640	126.17
360	380	13.17	1120	1140	51.17	1880	1900	89.17	2640	2660	127.17
380	400	14.17	1140	1160	52.17	1900	1920	90.17	2660	2680	128.17
400	420	15.17	1160	1180	53.17	1920	1940	91.17	2680	2700	129.17
420	440	16.17	1180	1200	54.17	1940	1960	92.17	2700	2720	130.17
440	460	17.17	1200	1220	55.17	1960	1980	93.17	2720	2740	131.17
460	480	18.17	1220	1240	56.17	1980	2000	94.17	2740	2760	132.17
480	500	19.17	1240	1260	57.17	2000	2020	95.17	2760	2780	133.17
500	520	20.17	1260	1280	58.17	2020	2040	96.17	2780	2800	134.17
520	540	21.17	1280	1300	59.17	2040	2060	97.17	2800	2820	135.17
540	560	22.17	1300	1320	60.17	2060	2080	98.17	2820	2840	136.17
560	580	23.17	1320	1340	61.17	2080	2100	99.17	2840	2860	137.17
580	600	24.17	1340	1360	62.17	2100	2120	100.17	2860	2880	138.17
600	620	25.17	1360	1380	63.17	2120	2140	101.17	2880	2900	139.17
620	640	26.17	1380	1400	64.17	2140	2160	102.17	2900	2920	140.17
640	660	27.17	1400	1420	65.17	2160	2180	103.17	2920	2940	141.17
660	680	28.17	1420	1440	66.17	2180	2200	104.17	2940	2960	142.17
680	700	29.17	1440	1460	67.17	2200	2220	105.17	2960	2980	143.17
700	720	30.17	1460	1480	68.17	2220	2240	106.17	2980	3000	144.17
720	740	31.17	1480	1500	69.17	2240	2260	107.17	3000	3020	145.17
740	760	32.17	1500	1520	70.17	2260	2280	108.17	3020	3040	146.17
760	780	33.17	1520	1540	71.17	2280	2300	109.17	3040	3060	147.17
780	800	34.17	1540	1560	72.17	2300	2320	110.17			
800	820	35.17	1560	1580	73.17	2320	2340	111.17			

5% of All Over \$3,060 Plus \$147.17



KENTUCKY WITHHOLDING TAX TABLE SEMI-MONTHLY PAYROLL PERIOD

2022

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	37.73	1660	1680	77.73	2460	2480	117.73
80	100		880	900	38.73	1680	1700	78.73	2480	2500	118.73
100	120		900	920	39.73	1700	1720	79.73	2500	2520	119.73
120	140	0.73	920	940	40.73	1720	1740	80.73	2520	2540	120.73
140	160	1.73	940	960	41.73	1740	1760	81.73	2540	2560	121.73
160	180	2.73	960	980	42.73	1760	1780	82.73	2560	2580	122.73
180	200	3.73	980	1000	43.73	1780	1800	83.73	2580	2600	123.73
200	220	4.73	1000	1020	44.73	1800	1820	84.73	2600	2620	124.73
220	240	5.73	1020	1040	45.73	1820	1840	85.73	2620	2640	125.73
240	260	6.73	1040	1060	46.73	1840	1860	86.73	2640	2660	126.73
260	280	7.73	1060	1080	47.73	1860	1880	87.73	2660	2680	127.73
280	300	8.73	1080	1100	48.73	1880	1900	88.73	2680	2700	128.73
300	320	9.73	1100	1120	49.73	1900	1920	89.73	2700	2720	129.73
320	340	10.73	1120	1140	50.73	1920	1940	90.73	2720	2740	130.73
340	360	11.73	1140	1160	51.73	1940	1960	91.73	2740	2760	131.73
360	380	12.73	1160	1180	52.73	1960	1980	92.73	2760	2780	132.73
380	400	13.73	1180	1200	53.73	1980	2000	93.73	2780	2800	133.73
400	420	14.73	1200	1220	54.73	2000	2020	94.73	2800	2820	134.73
420	440	15.73	1220	1240	55.73	2020	2040	95.73	2820	2840	135.73
440	460	16.73	1240	1260	56.73	2040	2060	96.73	2840	2860	136.73
460	480	17.73	1260	1280	57.73	2060	2080	97.73	2860	2880	137.73
480	500	18.73	1280	1300	58.73	2080	2100	98.73	2880	2900	138.73
500	520	19.73	1300	1320	59.73	2100	2120	99.73	2900	2920	139.73
520	540	20.73	1320	1340	60.73	2120	2140	100.73	2920	2940	140.73
540	560	21.73	1340	1360	61.73	2140	2160	101.73	2940	2960	141.73
560	580	22.73	1360	1380	62.73	2160	2180	102.73	2960	2980	142.73
580	600	23.73	1380	1400	63.73	2180	2200	103.73	2980	3000	143.73
600	620	24.73	1400	1420	64.73	2200	2220	104.73	3000	3020	144.73
620	640	25.73	1420	1440	65.73	2220	2240	105.73	3020	3040	145.73
640	660	26.73	1440	1460	66.73	2240	2260	106.73	3040	3060	146.73
660	680	27.73	1460	1480	67.73	2260	2280	107.73	3060	3080	147.73
680	700	28.73	1480	1500	68.73	2280	2300	108.73	3080	3100	148.73
700	720	29.73	1500	1520	69.73	2300	2320	109.73	3100	3120	149.73
720	740	30.73	1520	1540	70.73	2320	2340	110.73	3120	3140	150.73
740	760	31.73	1540	1560	71.73	2340	2360	111.73	3140	3160	151.73
760	780	32.73	1560	1580	72.73	2360	2380	112.73	3160	3180	152.73
780	800	33.73	1580	1600	73.73	2380	2400	113.73	3180	3200	153.73
800	820	34.73	1600	1620	74.73	2400	2420	114.73	3200	3220	154.73
820	840	35.73	1620	1640	75.73	2420	2440	115.73	3220	3240	155.73
840	860	36.73	1640	1660	76.73	2440	2460	116.73	3240	3260	156.73

5% of All Over \$3,260 Plus \$156.73



KENTUCKY WITHHOLDING TAX TABLE MONTHLY PAYROLL PERIOD

2022

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	75.46	3320	3360	155.46	4920	4960	235.46
160	200		1760	1800	77.46	3360	3400	157.46	4960	5000	237.46
200	240		1800	1840	79.46	3400	3440	159.46	5000	5040	239.46
240	280	1.46	1840	1880	81.46	3440	3480	161.46	5040	5080	241.46
280	320	3.46	1880	1920	83.46	3480	3520	163.46	5080	5120	243.46
320	360	5.46	1920	1960	85.46	3520	3560	165.46	5120	5160	245.46
360	400	7.46	1960	2000	87.46	3560	3600	167.46	5160	5200	247.46
400	440	9.46	2000	2040	89.46	3600	3640	169.46	5200	5240	249.46
440	480	11.46	2040	2080	91.46	3640	3680	171.46	5240	5280	251.46
480	520	13.46	2080	2120	93.46	3680	3720	173.46	5280	5320	253.46
520	560	15.46	2120	2160	95.46	3720	3760	175.46	5320	5360	255.46
560	600	17.46	2160	2200	97.46	3760	3800	177.46	5360	5400	257.46
600	640	19.46	2200	2240	99.46	3800	3840	179.46	5400	5440	259.46
640	680	21.46	2240	2280	101.46	3840	3880	181.46	5440	5480	261.46
680	720	23.46	2280	2320	103.46	3880	3920	183.46	5480	5520	263.46
720	760	25.46	2320	2360	105.46	3920	3960	185.46	5520	5560	265.46
760	800	27.46	2360	2400	107.46	3960	4000	187.46	5560	5600	267.46
800	840	29.46	2400	2440	109.46	4000	4040	189.46	5600	5640	269.46
840	880	31.46	2440	2480	111.46	4040	4080	191.46	5640	5680	271.46
880	920	33.46	2480	2520	113.46	4080	4120	193.46	5680	5720	273.46
920	960	35.46	2520	2560	115.46	4120	4160	195.46	5720	5760	275.46
960	1000	37.46	2560	2600	117.46	4160	4200	197.46	5760	5800	277.46
1000	1040	39.46	2600	2640	119.46	4200	4240	199.46	5800	5840	279.46
1040	1080	41.46	2640	2680	121.46	4240	4280	201.46	5840	5880	281.46
1080	1120	43.46	2680	2720	123.46	4280	4320	203.46	5880	5920	283.46
1120	1160	45.46	2720	2760	125.46	4320	4360	205.46	5920	5960	285.46
1160	1200	47.46	2760	2800	127.46	4360	4400	207.46	5960	6000	287.46
1200	1240	49.46	2800	2840	129.46	4400	4440	209.46	6000	6040	289.46
1240	1280	51.46	2840	2880	131.46	4440	4480	211.46	6040	6080	291.46
1280	1320	53.46	2880	2920	133.46	4480	4520	213.46	6080	6120	293.46
1320	1360	55.46	2920	2960	135.46	4520	4560	215.46	6120	6160	295.46
1360	1400	57.46	2960	3000	137.46	4560	4600	217.46	6160	6200	297.46
1400	1440	59.46	3000	3040	139.46	4600	4640	219.46	6200	6240	299.46
1440	1480	61.46	3040	3080	141.46	4640	4680	221.46	6240	6280	301.46
1480	1520	63.46	3080	3120	143.46	4680	4720	223.46	6280	6320	303.46
1520	1560	65.46	3120	3160	145.46	4720	4760	225.46			
1560	1600	67.46	3160	3200	147.46	4760	4800	227.46			
1600	1640	69.46	3200	3240	149.46	4800	4840	229.46			
1640	1680	71.46	3240	3280	151.46	4840	4880	231.46			
1680	1720	73.46	3280	3320	153.46	4880	4920	233.46			
5% of All Over \$6,320 Plus \$303.46											

2022 KENTUCKY WITHHOLDING TAX FORMULA

2022 Kentucky Standard Deduction: \$2,770

2022 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.

2022 Examples:

Payroll Frequency: monthly

Wages: \$3,020

1. Compute annual wages: $\$3,020 \times 12 = \$36,240$
2. Compute Kentucky taxable wages: $\$36,240 - \$2,770 = \$33,470$
3. Compute gross annual Kentucky tax: $\$33,470 \times 5\% \text{ flat tax rate} = \$1,673.50$
4. Compute Kentucky withholding tax for tax period: $\$1,673.50 \div 12 = \139.46 (monthly withholding)

Payroll Frequency: bi-weekly

Wages: \$1,500

1. Compute annual wages: $\$1,500 \times 26 = \$39,000$
2. Compute Kentucky taxable wages: $\$39,000 - \$2,770 = \$36,230$
3. Compute gross annual Kentucky tax: $\$36,230 \times 5\% \text{ flat tax rate} = \$1,811.50$
4. Compute Kentucky withholding tax for tax period: $\$1,811.50 \div 26 = \69.67 (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.