



**KENTUCKY WITHHOLDING TAX TABLE  
DAILY PAYROLL PERIOD**

**2026**

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	2.30	144	146	4.75
6	8		76	78	2.37	146	148	4.82
8	10		78	80	2.44	148	150	4.89
10	12	0.06	80	82	2.51	150	152	4.96
12	14	0.13	82	84	2.58	152	154	5.03
14	16	0.20	84	86	2.65	154	156	5.10
16	18	0.27	86	88	2.72	156	158	5.17
18	20	0.34	88	90	2.79	158	160	5.24
20	22	0.41	90	92	2.86	160	162	5.31
22	24	0.48	92	94	2.93	162	164	5.38
24	26	0.55	94	96	3.00	164	166	5.45
26	28	0.62	96	98	3.07	166	168	5.52
28	30	0.69	98	100	3.14	168	170	5.59
30	32	0.76	100	102	3.21	170	172	5.66
32	34	0.83	102	104	3.28	172	174	5.73
34	36	0.90	104	106	3.35	174	176	5.80
36	38	0.97	106	108	3.42	176	178	5.87
38	40	1.04	108	110	3.49	178	180	5.94
40	42	1.11	110	112	3.56	180	182	6.01
42	44	1.18	112	114	3.63	182	184	6.08
44	46	1.25	114	116	3.70	184	186	6.15
46	48	1.32	116	118	3.77	186	188	6.22
48	50	1.39	118	120	3.84	188	190	6.29
50	52	1.46	120	122	3.91	190	192	6.36
52	54	1.53	122	124	3.98	192	194	6.43
54	56	1.60	124	126	4.05	194	196	6.50
56	58	1.67	126	128	4.12	196	198	6.57
58	60	1.74	128	130	4.19	198	200	6.64
60	62	1.81	130	132	4.26	200	202	6.71
62	64	1.88	132	134	4.33	202	204	6.78
64	66	1.95	134	136	4.40	204	206	6.85
66	68	2.02	136	138	4.47	206	208	6.92
68	70	2.09	138	140	4.54	208	210	6.99
70	72	2.16	140	142	4.61	210	212	7.06
72	74	2.23	142	144	4.68	212	214	7.13
<b>3.5% of All Over \$214.00 Plus \$7.13</b>								



## KENTUCKY WITHHOLDING TAX TABLE WEEKLY PAYROLL PERIOD

# 2026

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	12.26	790	800	25.56	1170	1180	38.86
40	50		420	430	12.61	800	810	25.91	1180	1190	39.21
50	60		430	440	12.96	810	820	26.26	1190	1200	39.56
60	70	0.01	440	450	13.31	820	830	26.61	1200	1210	39.91
70	80	0.36	450	460	13.66	830	840	26.96	1210	1220	40.26
80	90	0.71	460	470	14.01	840	850	27.31	1220	1230	40.61
90	100	1.06	470	480	14.36	850	860	27.66	1230	1240	40.96
100	110	1.41	480	490	14.71	860	870	28.01	1240	1250	41.31
110	120	1.76	490	500	15.06	870	880	28.36	1250	1260	41.66
120	130	2.11	500	510	15.41	880	890	28.71	1260	1270	42.01
130	140	2.46	510	520	15.76	890	900	29.06	1270	1280	42.36
140	150	2.81	520	530	16.11	900	910	29.41	1280	1290	42.71
150	160	3.16	530	540	16.46	910	920	29.76	1290	1300	43.06
160	170	3.51	540	550	16.81	920	930	30.11	1300	1310	43.41
170	180	3.86	550	560	17.16	930	940	30.46	1310	1320	43.76
180	190	4.21	560	570	17.51	940	950	30.81	1320	1330	44.11
190	200	4.56	570	580	17.86	950	960	31.16	1330	1340	44.46
200	210	4.91	580	590	18.21	960	970	31.51	1340	1350	44.81
210	220	5.26	590	600	18.56	970	980	31.86	1350	1360	45.16
220	230	5.61	600	610	18.91	980	990	32.21	1360	1370	45.51
230	240	5.96	610	620	19.26	990	1000	32.56	1370	1380	45.86
240	250	6.31	620	630	19.61	1000	1010	32.91	1380	1390	46.21
250	260	6.66	630	640	19.96	1010	1020	33.26	1390	1400	46.56
260	270	7.01	640	650	20.31	1020	1030	33.61	1400	1410	46.91
270	280	7.36	650	660	20.66	1030	1040	33.96	1410	1420	47.26
280	290	7.71	660	670	21.01	1040	1050	34.31	1420	1430	47.61
290	300	8.06	670	680	21.36	1050	1060	34.66	1430	1440	47.96
300	310	8.41	680	690	21.71	1060	1070	35.01	1440	1450	48.31
310	320	8.76	690	700	22.06	1070	1080	35.36	1450	1460	48.66
320	330	9.11	700	710	22.41	1080	1090	35.71	1460	1470	49.01
330	340	9.46	710	720	22.76	1090	1100	36.06	1470	1480	49.36
340	350	9.81	720	730	23.11	1100	1110	36.41	1480	1490	49.71
350	360	10.16	730	740	23.46	1110	1120	36.76	1490	1500	50.06
360	370	10.51	740	750	23.81	1120	1130	37.11	1500	1510	50.41
370	380	10.86	750	760	24.16	1130	1140	37.46	1510	1520	50.76
380	390	11.21	760	770	24.51	1140	1150	37.81	1520	1530	51.11
390	400	11.56	770	780	24.86	1150	1160	38.16			
400	410	11.91	780	790	25.21	1160	1170	38.51			
<b>3.5% of All Over \$1,530 Plus \$51.11</b>											



# KENTUCKY WITHHOLDING TAX TABLE BI-WEEKLY PAYROLL PERIOD

# 2026

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	24.53	1580	1600	51.13	2340	2360	77.73
80	100		840	860	25.23	1600	1620	51.83	2360	2380	78.43
100	120		860	880	25.93	1620	1640	52.53	2380	2400	79.13
120	140	0.03	880	900	26.63	1640	1660	53.23	2400	2420	79.83
140	160	0.73	900	920	27.33	1660	1680	53.93	2420	2440	80.53
160	180	1.43	920	940	28.03	1680	1700	54.63	2440	2460	81.23
180	200	2.13	940	960	28.73	1700	1720	55.33	2460	2480	81.93
200	220	2.83	960	980	29.43	1720	1740	56.03	2480	2500	82.63
220	240	3.53	980	1000	30.13	1740	1760	56.73	2500	2520	83.33
240	260	4.23	1000	1020	30.83	1760	1780	57.43	2520	2540	84.03
260	280	4.93	1020	1040	31.53	1780	1800	58.13	2540	2560	84.73
280	300	5.63	1040	1060	32.23	1800	1820	58.83	2560	2580	85.43
300	320	6.33	1060	1080	32.93	1820	1840	59.53	2580	2600	86.13
320	340	7.03	1080	1100	33.63	1840	1860	60.23	2600	2620	86.83
340	360	7.73	1100	1120	34.33	1860	1880	60.93	2620	2640	87.53
360	380	8.43	1120	1140	35.03	1880	1900	61.63	2640	2660	88.23
380	400	9.13	1140	1160	35.73	1900	1920	62.33	2660	2680	88.93
400	420	9.83	1160	1180	36.43	1920	1940	63.03	2680	2700	89.63
420	440	10.53	1180	1200	37.13	1940	1960	63.73	2700	2720	90.33
440	460	11.23	1200	1220	37.83	1960	1980	64.43	2720	2740	91.03
460	480	11.93	1220	1240	38.53	1980	2000	65.13	2740	2760	91.73
480	500	12.63	1240	1260	39.23	2000	2020	65.83	2760	2780	92.43
500	520	13.33	1260	1280	39.93	2020	2040	66.53	2780	2800	93.13
520	540	14.03	1280	1300	40.63	2040	2060	67.23	2800	2820	93.83
540	560	14.73	1300	1320	41.33	2060	2080	67.93	2820	2840	94.53
560	580	15.43	1320	1340	42.03	2080	2100	68.63	2840	2860	95.23
580	600	16.13	1340	1360	42.73	2100	2120	69.33	2860	2880	95.93
600	620	16.83	1360	1380	43.43	2120	2140	70.03	2880	2900	96.63
620	640	17.53	1380	1400	44.13	2140	2160	70.73	2900	2920	97.33
640	660	18.23	1400	1420	44.83	2160	2180	71.43	2920	2940	98.03
660	680	18.93	1420	1440	45.53	2180	2200	72.13	2940	2960	98.73
680	700	19.63	1440	1460	46.23	2200	2220	72.83	2960	2980	99.43
700	720	20.33	1460	1480	46.93	2220	2240	73.53	2980	3000	100.13
720	740	21.03	1480	1500	47.63	2240	2260	74.23	3000	3020	100.83
740	760	21.73	1500	1520	48.33	2260	2280	74.93	3020	3040	101.53
760	780	22.43	1520	1540	49.03	2280	2300	75.63	3040	3060	102.23
780	800	23.13	1540	1560	49.73	2300	2320	76.33			
800	820	23.83	1560	1580	50.43	2320	2340	77.03			
<b>3.5% of All Over \$3,060 Plus \$102.23</b>											



## KENTUCKY WITHHOLDING TAX TABLE SEMI-MONTHLY PAYROLL PERIOD

# 2026

WAGES		Tax									
AT Least	But Less Than										
0	80		860	880	25.55	1660	1680	53.55	2460	2480	81.55
80	100		880	900	26.25	1680	1700	54.25	2480	2500	82.25
100	120		900	920	26.95	1700	1720	54.95	2500	2520	82.95
120	140		920	940	27.65	1720	1740	55.65	2520	2540	83.65
140	160		940	960	28.35	1740	1760	56.35	2540	2560	84.35
160	180	1.05	960	980	29.05	1760	1780	57.05	2560	2580	85.05
180	200	1.75	980	1000	29.75	1780	1800	57.75	2580	2600	85.75
200	220	2.45	1000	1020	30.45	1800	1820	58.45	2600	2620	86.45
220	240	3.15	1020	1040	31.15	1820	1840	59.15	2620	2640	87.15
240	260	3.85	1040	1060	31.85	1840	1860	59.85	2640	2660	87.85
260	280	4.55	1060	1080	32.55	1860	1880	60.55	2660	2680	88.55
280	300	5.25	1080	1100	33.25	1880	1900	61.25	2680	2700	89.25
300	320	5.95	1100	1120	33.95	1900	1920	61.95	2700	2720	89.95
320	340	6.65	1120	1140	34.65	1920	1940	62.65	2720	2740	90.65
340	360	7.35	1140	1160	35.35	1940	1960	63.35	2740	2760	91.35
360	380	8.05	1160	1180	36.05	1960	1980	64.05	2760	2780	92.05
380	400	8.75	1180	1200	36.75	1980	2000	64.75	2780	2800	92.75
400	420	9.45	1200	1220	37.45	2000	2020	65.45	2800	2820	93.45
420	440	10.15	1220	1240	38.15	2020	2040	66.15	2820	2840	94.15
440	460	10.85	1240	1260	38.85	2040	2060	66.85	2840	2860	94.85
460	480	11.55	1260	1280	39.55	2060	2080	67.55	2860	2880	95.55
480	500	12.25	1280	1300	40.25	2080	2100	68.25	2880	2900	96.25
500	520	12.95	1300	1320	40.95	2100	2120	68.95	2900	2920	96.95
520	540	13.65	1320	1340	41.65	2120	2140	69.65	2920	2940	97.65
540	560	14.35	1340	1360	42.35	2140	2160	70.35	2940	2960	98.35
560	580	15.05	1360	1380	43.05	2160	2180	71.05	2960	2980	99.05
580	600	15.75	1380	1400	43.75	2180	2200	71.75	2980	3000	99.75
600	620	16.45	1400	1420	44.45	2200	2220	72.45	3000	3020	100.45
620	640	17.15	1420	1440	45.15	2220	2240	73.15	3020	3040	101.15
640	660	17.85	1440	1460	45.85	2240	2260	73.85	3040	3060	101.85
660	680	18.55	1460	1480	46.55	2260	2280	74.55	3060	3080	102.55
680	700	19.25	1480	1500	47.25	2280	2300	75.25	3080	3100	103.25
700	720	19.95	1500	1520	47.95	2300	2320	75.95	3100	3120	103.95
720	740	20.65	1520	1540	48.65	2320	2340	76.65	3120	3140	104.65
740	760	21.35	1540	1560	49.35	2340	2360	77.35	3140	3160	105.35
760	780	22.05	1560	1580	50.05	2360	2380	78.05	3160	3180	106.05
780	800	22.75	1580	1600	50.75	2380	2400	78.75	3180	3200	106.75
800	820	23.45	1600	1620	51.45	2400	2420	79.45	3200	3220	107.45
820	840	24.15	1620	1640	52.15	2420	2440	80.15	3220	3240	108.15
840	860	24.85	1640	1660	52.85	2440	2460	80.85	3240	3260	108.85

3.5% of All Over \$3,260 Plus \$108.85



## KENTUCKY WITHHOLDING TAX TABLE MONTHLY PAYROLL PERIOD

# 2026

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	51.10	3320	3360	107.10	4920	4960	163.10
160	200		1760	1800	52.50	3360	3400	108.50	4960	5000	164.50
200	240		1800	1840	53.90	3400	3440	109.90	5000	5040	165.90
240	280		1840	1880	55.30	3440	3480	111.30	5040	5080	167.30
280	320	0.70	1880	1920	56.70	3480	3520	112.70	5080	5120	168.70
320	360	2.10	1920	1960	58.10	3520	3560	114.10	5120	5160	170.10
360	400	3.50	1960	2000	59.50	3560	3600	115.50	5160	5200	171.50
400	440	4.90	2000	2040	60.90	3600	3640	116.90	5200	5240	172.90
440	480	6.30	2040	2080	62.30	3640	3680	118.30	5240	5280	174.30
480	520	7.70	2080	2120	63.70	3680	3720	119.70	5280	5320	175.70
520	560	9.10	2120	2160	65.10	3720	3760	121.10	5320	5360	177.10
560	600	10.50	2160	2200	66.50	3760	3800	122.50	5360	5400	178.50
600	640	11.90	2200	2240	67.90	3800	3840	123.90	5400	5440	179.90
640	680	13.30	2240	2280	69.30	3840	3880	125.30	5440	5480	181.30
680	720	14.70	2280	2320	70.70	3880	3920	126.70	5480	5520	182.70
720	760	16.10	2320	2360	72.10	3920	3960	128.10	5520	5560	184.10
760	800	17.50	2360	2400	73.50	3960	4000	129.50	5560	5600	185.50
800	840	18.90	2400	2440	74.90	4000	4040	130.90	5600	5640	186.90
840	880	20.30	2440	2480	76.30	4040	4080	132.30	5640	5680	188.30
880	920	21.70	2480	2520	77.70	4080	4120	133.70	5680	5720	189.70
920	960	23.10	2520	2560	79.10	4120	4160	135.10	5720	5760	191.10
960	1000	24.50	2560	2600	80.50	4160	4200	136.50	5760	5800	192.50
1000	1040	25.90	2600	2640	81.90	4200	4240	137.90	5800	5840	193.90
1040	1080	27.30	2640	2680	83.30	4240	4280	139.30	5840	5880	195.30
1080	1120	28.70	2680	2720	84.70	4280	4320	140.70	5880	5920	196.70
1120	1160	30.10	2720	2760	86.10	4320	4360	142.10	5920	5960	198.10
1160	1200	31.50	2760	2800	87.50	4360	4400	143.50	5960	6000	199.50
1200	1240	32.90	2800	2840	88.90	4400	4440	144.90	6000	6040	200.90
1240	1280	34.30	2840	2880	90.30	4440	4480	146.30	6040	6080	202.30
1280	1320	35.70	2880	2920	91.70	4480	4520	147.70	6080	6120	203.70
1320	1360	37.10	2920	2960	93.10	4520	4560	149.10	6120	6160	205.10
1360	1400	38.50	2960	3000	94.50	4560	4600	150.50	6160	6200	206.50
1400	1440	39.90	3000	3040	95.90	4600	4640	151.90	6200	6240	207.90
1440	1480	41.30	3040	3080	97.30	4640	4680	153.30	6240	6280	209.30
1480	1520	42.70	3080	3120	98.70	4680	4720	154.70	6280	6320	210.70
1520	1560	44.10	3120	3160	100.10	4720	4760	156.10			
1560	1600	45.50	3160	3200	101.50	4760	4800	157.50			
1600	1640	46.90	3200	3240	102.90	4800	4840	158.90			
1640	1680	48.30	3240	3280	104.30	4840	4880	160.30			
1680	1720	49.70	3280	3320	105.70	4880	4920	161.70			
<b>3.5% of All Over \$6,320 Plus \$210.70</b>											

## 2026 KENTUCKY WITHHOLDING TAX FORMULA

**2026 Kentucky Standard Deduction: \$3,360**

**2026 Kentucky Tax Rate: 3.5% 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 3.5% 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.

### **2026 Examples:**

Payroll Frequency: monthly

Wages: \$3,270

1. Compute annual wages:  $\$3,270 \times 12 = \$39,240$
2. Compute Kentucky taxable wages:  $\$39,240 - \$3,360 = \$35,880$
3. Compute gross annual Kentucky tax:  $\$35,880 \times 3.5\% \text{ flat tax rate} = \$1,255.80$
4. Compute Kentucky withholding tax for tax period:  $\$1,255.80 \div 12 = 104.65$  (monthly withholding)

Payroll Frequency: bi-weekly

Wages: \$1,500

1. Compute annual wages:  $\$1,500 \times 26 = \$39,000$
2. Compute Kentucky taxable wages:  $\$39,000 - \$3,360 = \$35,640$
3. Compute gross annual Kentucky tax:  $\$35,730 \times 3.5\% \text{ flat tax rate} = \$1,247.40$
4. Compute Kentucky withholding tax for tax period:  $\$1,247.40 \div 26 = \$47$  (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 \$117.60. The standard deduction is factored into the calculation of Kentucky withholding but you will only receive this deduction once.