

**WITHHOLDING**  
**KENTUCKY INCOME TAX**



***2023 WITHHOLDING TAX TABLES***  
***COMPUTER FORMULA***

Revised December 2022

Effective for Tax Year Beginning January 1, 2023

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](http://www.revenue.ky.gov)

**KENTUCKY TAXPAYER SERVICE CENTER LOCATIONS**  
[revenue.ky.gov/Get-Help/Pages/Service-Centers.aspx](http://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**

**2023**

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	3.01	144	146	6.16
6	8		76	78	3.10	146	148	6.25
8	10	0.04	78	80	3.19	148	150	6.34
10	12	0.13	80	82	3.28	150	152	6.43
12	14	0.22	82	84	3.37	152	154	6.52
14	16	0.31	84	86	3.46	154	156	6.61
16	18	0.40	86	88	3.55	156	158	6.70
18	20	0.49	88	90	3.64	158	160	6.79
20	22	0.58	90	92	3.73	160	162	6.88
22	24	0.67	92	94	3.82	162	164	6.97
24	26	0.76	94	96	3.91	164	166	7.06
26	28	0.85	96	98	4.00	166	168	7.15
28	30	0.94	98	100	4.09	168	170	7.24
30	32	1.03	100	102	4.18	170	172	7.33
32	34	1.12	102	104	4.27	172	174	7.42
34	36	1.21	104	106	4.36	174	176	7.51
36	38	1.30	106	108	4.45	176	178	7.60
38	40	1.39	108	110	4.54	178	180	7.69
40	42	1.48	110	112	4.63	180	182	7.78
42	44	1.57	112	114	4.72	182	184	7.87
44	46	1.66	114	116	4.81	184	186	7.96
46	48	1.75	116	118	4.90	186	188	8.05
48	50	1.84	118	120	4.99	188	190	8.14
50	52	1.93	120	122	5.08	190	192	8.23
52	54	2.02	122	124	5.17	192	194	8.32
54	56	2.11	124	126	5.26	194	196	8.41
56	58	2.20	126	128	5.35	196	198	8.50
58	60	2.29	128	130	5.44	198	200	8.59
60	62	2.38	130	132	5.53	200	202	8.68
62	64	2.47	132	134	5.62	202	204	8.77
64	66	2.56	134	136	5.71	204	206	8.86
66	68	2.65	136	138	5.80	206	208	8.95
68	70	2.74	138	140	5.89	208	210	9.04
70	72	2.83	140	142	5.98	210	212	9.13
72	74	2.92	142	144	6.07	212	214	9.22
<b>4.5% of All Over \$214.00 Plus \$9.22</b>								



**KENTUCKY WITHHOLDING TAX TABLE  
WEEKLY PAYROLL PERIOD**

**2023**

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	16.10	790	800	33.20	1170	1180	50.30
40	50		420	430	16.55	800	810	33.65	1180	1190	50.75
50	60		430	440	17.00	810	820	34.10	1190	1200	51.20
60	70	0.35	440	450	17.45	820	830	34.55	1200	1210	51.65
70	80	0.80	450	460	17.90	830	840	35.00	1210	1220	52.10
80	90	1.25	460	470	18.35	840	850	35.45	1220	1230	52.55
90	100	1.70	470	480	18.80	850	860	35.90	1230	1240	53.00
100	110	2.15	480	490	19.25	860	870	36.35	1240	1250	53.45
110	120	2.60	490	500	19.70	870	880	36.80	1250	1260	53.90
120	130	3.05	500	510	20.15	880	890	37.25	1260	1270	54.35
130	140	3.50	510	520	20.60	890	900	37.70	1270	1280	54.80
140	150	3.95	520	530	21.05	900	910	38.15	1280	1290	55.25
150	160	4.40	530	540	21.50	910	920	38.60	1290	1300	55.70
160	170	4.85	540	550	21.95	920	930	39.05	1300	1310	56.15
170	180	5.30	550	560	22.40	930	940	39.50	1310	1320	56.60
180	190	5.75	560	570	22.85	940	950	39.95	1320	1330	57.05
190	200	6.20	570	580	23.30	950	960	40.40	1330	1340	57.50
200	210	6.65	580	590	23.75	960	970	40.85	1340	1350	57.95
210	220	7.10	590	600	24.20	970	980	41.30	1350	1360	58.40
220	230	7.55	600	610	24.65	980	990	41.75	1360	1370	58.85
230	240	8.00	610	620	25.10	990	1000	42.20	1370	1380	59.30
240	250	8.45	620	630	25.55	1000	1010	42.65	1380	1390	59.75
250	260	8.90	630	640	26.00	1010	1020	43.10	1390	1400	60.20
260	270	9.35	640	650	26.45	1020	1030	43.55	1400	1410	60.65
270	280	9.80	650	660	26.90	1030	1040	44.00	1410	1420	61.10
280	290	10.25	660	670	27.35	1040	1050	44.45	1420	1430	61.55
290	300	10.70	670	680	27.80	1050	1060	44.90	1430	1440	62.00
300	310	11.15	680	690	28.25	1060	1070	45.35	1440	1450	62.45
310	320	11.60	690	700	28.70	1070	1080	45.80	1450	1460	62.90
320	330	12.05	700	710	29.15	1080	1090	46.25	1460	1470	63.35
330	340	12.50	710	720	29.60	1090	1100	46.70	1470	1480	63.80
340	350	12.95	720	730	30.05	1100	1110	47.15	1480	1490	64.25
350	360	13.40	730	740	30.50	1110	1120	47.60	1490	1500	64.70
360	370	13.85	740	750	30.95	1120	1130	48.05	1500	1510	65.15
370	380	14.30	750	760	31.40	1130	1140	48.50	1510	1520	65.60
380	390	14.75	760	770	31.85	1140	1150	48.95	1520	1530	66.05
390	400	15.20	770	780	32.30	1150	1160	49.40			
400	410	15.65	780	790	32.75	1160	1170	49.85			

4.5% of All Over \$1,530 Plus \$66.05



# KENTUCKY WITHHOLDING TAX TABLE BI-WEEKLY PAYROLL PERIOD

# 2023

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	32.19	1580	1600	66.39	2340	2360	100.59
80	100		840	860	33.09	1600	1620	67.29	2360	2380	101.49
100	120		860	880	33.99	1620	1640	68.19	2380	2400	102.39
120	140	0.69	880	900	34.89	1640	1660	69.09	2400	2420	103.29
140	160	1.59	900	920	35.79	1660	1680	69.99	2420	2440	104.19
160	180	2.49	920	940	36.69	1680	1700	70.89	2440	2460	105.09
180	200	3.39	940	960	37.59	1700	1720	71.79	2460	2480	105.99
200	220	4.29	960	980	38.49	1720	1740	72.69	2480	2500	106.89
220	240	5.19	980	1000	39.39	1740	1760	73.59	2500	2520	107.79
240	260	6.09	1000	1020	40.29	1760	1780	74.49	2520	2540	108.69
260	280	6.99	1020	1040	41.19	1780	1800	75.39	2540	2560	109.59
280	300	7.89	1040	1060	42.09	1800	1820	76.29	2560	2580	110.49
300	320	8.79	1060	1080	42.99	1820	1840	77.19	2580	2600	111.39
320	340	9.69	1080	1100	43.89	1840	1860	78.09	2600	2620	112.29
340	360	10.59	1100	1120	44.79	1860	1880	78.99	2620	2640	113.19
360	380	11.49	1120	1140	45.69	1880	1900	79.89	2640	2660	114.09
380	400	12.39	1140	1160	46.59	1900	1920	80.79	2660	2680	114.99
400	420	13.29	1160	1180	47.49	1920	1940	81.69	2680	2700	115.89
420	440	14.19	1180	1200	48.39	1940	1960	82.59	2700	2720	116.79
440	460	15.09	1200	1220	49.29	1960	1980	83.49	2720	2740	117.69
460	480	15.99	1220	1240	50.19	1980	2000	84.39	2740	2760	118.59
480	500	16.89	1240	1260	51.09	2000	2020	85.29	2760	2780	119.49
500	520	17.79	1260	1280	51.99	2020	2040	86.19	2780	2800	120.39
520	540	18.69	1280	1300	52.89	2040	2060	87.09	2800	2820	121.29
540	560	19.59	1300	1320	53.79	2060	2080	87.99	2820	2840	122.19
560	580	20.49	1320	1340	54.69	2080	2100	88.89	2840	2860	123.09
580	600	21.39	1340	1360	55.59	2100	2120	89.79	2860	2880	123.99
600	620	22.29	1360	1380	56.49	2120	2140	90.69	2880	2900	124.89
620	640	23.19	1380	1400	57.39	2140	2160	91.59	2900	2920	125.79
640	660	24.09	1400	1420	58.29	2160	2180	92.49	2920	2940	126.69
660	680	24.99	1420	1440	59.19	2180	2200	93.39	2940	2960	127.59
680	700	25.89	1440	1460	60.09	2200	2220	94.29	2960	2980	128.49
700	720	26.79	1460	1480	60.99	2220	2240	95.19	2980	3000	129.39
720	740	27.69	1480	1500	61.89	2240	2260	96.09	3000	3020	130.29
740	760	28.59	1500	1520	62.79	2260	2280	96.99	3020	3040	131.19
760	780	29.49	1520	1540	63.69	2280	2300	97.89	3040	3060	132.09
780	800	30.39	1540	1560	64.59	2300	2320	98.79			
800	820	31.29	1560	1580	65.49	2320	2340	99.69			

4.5% of All Over \$3,060 Plus \$132.09



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

**2023**

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	33.56	1660	1680	69.56	2460	2480	105.56
80	100		880	900	34.46	1680	1700	70.46	2480	2500	106.46
100	120		900	920	35.36	1700	1720	71.36	2500	2520	107.36
120	140	0.26	920	940	36.26	1720	1740	72.26	2520	2540	108.26
140	160	1.16	940	960	37.16	1740	1760	73.16	2540	2560	109.16
160	180	2.06	960	980	38.06	1760	1780	74.06	2560	2580	110.06
180	200	2.96	980	1000	38.96	1780	1800	74.96	2580	2600	110.96
200	220	3.86	1000	1020	39.86	1800	1820	75.86	2600	2620	111.86
220	240	4.76	1020	1040	40.76	1820	1840	76.76	2620	2640	112.76
240	260	5.66	1040	1060	41.66	1840	1860	77.66	2640	2660	113.66
260	280	6.56	1060	1080	42.56	1860	1880	78.56	2660	2680	114.56
280	300	7.46	1080	1100	43.46	1880	1900	79.46	2680	2700	115.46
300	320	8.36	1100	1120	44.36	1900	1920	80.36	2700	2720	116.36
320	340	9.26	1120	1140	45.26	1920	1940	81.26	2720	2740	117.26
340	360	10.16	1140	1160	46.16	1940	1960	82.16	2740	2760	118.16
360	380	11.06	1160	1180	47.06	1960	1980	83.06	2760	2780	119.06
380	400	11.96	1180	1200	47.96	1980	2000	83.96	2780	2800	119.96
400	420	12.86	1200	1220	48.86	2000	2020	84.86	2800	2820	120.86
420	440	13.76	1220	1240	49.76	2020	2040	85.76	2820	2840	121.76
440	460	14.66	1240	1260	50.66	2040	2060	86.66	2840	2860	122.66
460	480	15.56	1260	1280	51.56	2060	2080	87.56	2860	2880	123.56
480	500	16.46	1280	1300	52.46	2080	2100	88.46	2880	2900	124.46
500	520	17.36	1300	1320	53.36	2100	2120	89.36	2900	2920	125.36
520	540	18.26	1320	1340	54.26	2120	2140	90.26	2920	2940	126.26
540	560	19.16	1340	1360	55.16	2140	2160	91.16	2940	2960	127.16
560	580	20.06	1360	1380	56.06	2160	2180	92.06	2960	2980	128.06
580	600	20.96	1380	1400	56.96	2180	2200	92.96	2980	3000	128.96
600	620	21.86	1400	1420	57.86	2200	2220	93.86	3000	3020	129.86
620	640	22.76	1420	1440	58.76	2220	2240	94.76	3020	3040	130.76
640	660	23.66	1440	1460	59.66	2240	2260	95.66	3040	3060	131.66
660	680	24.56	1460	1480	60.56	2260	2280	96.56	3060	3080	132.56
680	700	25.46	1480	1500	61.46	2280	2300	97.46	3080	3100	133.46
700	720	26.36	1500	1520	62.36	2300	2320	98.36	3100	3120	134.36
720	740	27.26	1520	1540	63.26	2320	2340	99.26	3120	3140	135.26
740	760	28.16	1540	1560	64.16	2340	2360	100.16	3140	3160	136.16
760	780	29.06	1560	1580	65.06	2360	2380	101.06	3160	3180	137.06
780	800	29.96	1580	1600	65.96	2380	2400	101.96	3180	3200	137.96
800	820	30.86	1600	1620	66.86	2400	2420	102.86	3200	3220	138.86
820	840	31.76	1620	1640	67.76	2420	2440	103.76	3220	3240	139.76
840	860	32.66	1640	1660	68.66	2440	2460	104.66	3240	3260	140.66
4.5% of All Over \$3,260 Plus \$140.66											



**KENTUCKY WITHHOLDING TAX TABLE  
MONTHLY PAYROLL PERIOD**

**2023**

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	67.13	3320	3360	139.13	4920	4960	211.13
160	200		1760	1800	68.93	3360	3400	140.93	4960	5000	212.93
200	240		1800	1840	70.73	3400	3440	142.73	5000	5040	214.73
240	280	0.53	1840	1880	72.53	3440	3480	144.53	5040	5080	216.53
280	320	2.33	1880	1920	74.33	3480	3520	146.33	5080	5120	218.33
320	360	4.13	1920	1960	76.13	3520	3560	148.13	5120	5160	220.13
360	400	5.93	1960	2000	77.93	3560	3600	149.93	5160	5200	221.93
400	440	7.73	2000	2040	79.73	3600	3640	151.73	5200	5240	223.73
440	480	9.53	2040	2080	81.53	3640	3680	153.53	5240	5280	225.53
480	520	11.33	2080	2120	83.33	3680	3720	155.33	5280	5320	227.33
520	560	13.13	2120	2160	85.13	3720	3760	157.13	5320	5360	229.13
560	600	14.93	2160	2200	86.93	3760	3800	158.93	5360	5400	230.93
600	640	16.73	2200	2240	88.73	3800	3840	160.73	5400	5440	232.73
640	680	18.53	2240	2280	90.53	3840	3880	162.53	5440	5480	234.53
680	720	20.33	2280	2320	92.33	3880	3920	164.33	5480	5520	236.33
720	760	22.13	2320	2360	94.13	3920	3960	166.13	5520	5560	238.13
760	800	23.93	2360	2400	95.93	3960	4000	167.93	5560	5600	239.93
800	840	25.73	2400	2440	97.73	4000	4040	169.73	5600	5640	241.73
840	880	27.53	2440	2480	99.53	4040	4080	171.53	5640	5680	243.53
880	920	29.33	2480	2520	101.33	4080	4120	173.33	5680	5720	245.33
920	960	31.13	2520	2560	103.13	4120	4160	175.13	5720	5760	247.13
960	1000	32.93	2560	2600	104.93	4160	4200	176.93	5760	5800	248.93
1000	1040	34.73	2600	2640	106.73	4200	4240	178.73	5800	5840	250.73
1040	1080	36.53	2640	2680	108.53	4240	4280	180.53	5840	5880	252.53
1080	1120	38.33	2680	2720	110.33	4280	4320	182.33	5880	5920	254.33
1120	1160	40.13	2720	2760	112.13	4320	4360	184.13	5920	5960	256.13
1160	1200	41.93	2760	2800	113.93	4360	4400	185.93	5960	6000	257.93
1200	1240	43.73	2800	2840	115.73	4400	4440	187.73	6000	6040	259.73
1240	1280	45.53	2840	2880	117.53	4440	4480	189.53	6040	6080	261.53
1280	1320	47.33	2880	2920	119.33	4480	4520	191.33	6080	6120	263.33
1320	1360	49.13	2920	2960	121.13	4520	4560	193.13	6120	6160	265.13
1360	1400	50.93	2960	3000	122.93	4560	4600	194.93	6160	6200	266.93
1400	1440	52.73	3000	3040	124.73	4600	4640	196.73	6200	6240	268.73
1440	1480	54.53	3040	3080	126.53	4640	4680	198.53	6240	6280	270.53
1480	1520	56.33	3080	3120	128.33	4680	4720	200.33	6280	6320	272.33
1520	1560	58.13	3120	3160	130.13	4720	4760	202.13			
1560	1600	59.93	3160	3200	131.93	4760	4800	203.93			
1600	1640	61.73	3200	3240	133.73	4800	4840	205.73			
1640	1680	63.53	3240	3280	135.53	4840	4880	207.53			
1680	1720	65.33	3280	3320	137.33	4880	4920	209.33			
4.5% of All Over \$6,320 Plus \$272.33											

## 2023 KENTUCKY WITHHOLDING TAX FORMULA

**2023 Kentucky Standard Deduction: \$2,980**

**2023 Kentucky Tax Rate: 4.5% 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 4.5% 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.

**2023 Examples:**

Payroll Frequency: monthly

Wages: \$3,020

1. Compute annual wages:  $\$3,020 \times 12 = \$36,240$
2. Compute Kentucky taxable wages:  $\$36,240 - \$2,980 = \$33,260$
3. Compute gross annual Kentucky tax:  $\$33,260 \times 4.5\% \text{ flat tax rate} = \$1,496.70$
4. Compute Kentucky withholding tax for tax period:  $\$1,496.70 \div 12 = \$124.73$  (monthly withholding)

Payroll Frequency: bi-weekly

Wages: \$1,500

1. Compute annual wages:  $\$1,500 \times 26 = \$39,000$
2. Compute Kentucky taxable wages:  $\$39,000 - \$2,980 = \$36,020$
3. Compute gross annual Kentucky tax:  $\$36,020 \times 4.5\% \text{ flat tax rate} = \$1,620.90$
4. Compute Kentucky withholding tax for tax period:  $\$1,620.90 \div 26 = \$62.34$  (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.