

**79-3296. Withholding tax; employer's requirement to withhold; agreements of the secretary.** (a) Every employer who is required under federal law to withhold upon wages pursuant to the federal internal revenue code shall, whenever the wage recipient is a resident of Kansas or the wages shall be paid on account of personal service performed in Kansas, withhold and deduct from such wages an amount to be determined in accordance with K.S.A. 2014 Supp. 79-32,100d, and amendments thereto.

(b) Notwithstanding the requirements of subsection (a), an employer shall not withhold from the wages of an individual who performs services as an extra in connection with any phase of motion picture or television production or television commercials for less than 14 days during any calendar year. As used in this subsection, the term "extra" means an individual who pantomimes in the background, adds atmosphere to the set and performs such actions without speaking.

(c) A determination by the internal revenue service which relieves an employer or payor from withholding responsibility with respect to payments to an employee or payee shall also apply for Kansas income tax withholding purposes. Where an employer or payor is required to reinstate withholding for federal income tax with regard to any employee or payee, such obligation shall be equally applicable for Kansas withholding purposes.

**History:** L. 1965, ch. 525, § 3; L. 1967, ch. 497, § 38; L. 1971, ch. 309, § 1; L. 1985, ch. 323, § 2; L. 1987, ch. 385, § 2; L. 2000, ch. 184, § 9; July 1.