

## 2016 Kansas Statutes

**79-32,100. Same; nondeductibility of withholding; credit allowed; refunds.** (a) The tax deducted and withheld under this act shall not be allowed as a deduction to the employer, payer, person or organization deducting and withholding tax or to the employee or payee in computing taxable income under the "Kansas income tax act."

(b) The full amount of wages and salaries or payments other than wages from which an amount was withheld in accordance with this act shall be included in the gross income of the employee or payee unless such wages and salaries or payments other than wages or a portion thereof are otherwise excludable under the provisions of the "Kansas income tax act."

(c) The amount deducted and withheld under this act during any calendar year from the wages or payments other than wages of an individual taxpayer shall be allowed as a credit against the income tax otherwise imposed on such taxpayer by the "Kansas income tax act," whether or not such amount was remitted to the division of taxation by the employer, payer, person or organization deducting and withholding tax in accordance with the terms of this act.

(d) If the amount withheld under this act during any calendar year exceeds the individual income tax liability of the employee-payee-taxpayer any excess shall be applied to any other income tax owed the state of Kansas by such individual, including fines, penalties and interest, if any, and the balance of such excess, if any, refunded to the taxpayer as provided in subsection (c) of K.S.A. 79-32,105, and amendments thereto.

**History:** L. 1965, ch. 525, § 7; L. 1966, ch. 45, § 1 (Budget Session); L. 2000, ch. 184, § 16; L. 2003, ch. 147, § 40; July 1.