

STATE OF KANSAS
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JIM GARTNER

53RD DISTRICT

Mister Chairman and members of the House Taxation Committee, today I would like to discuss HB 2567 which increases the income limit to qualify for the subtraction modification for social security income. Presently if a tax filers Federal Adjusted gross income is \$75,000 or less they do not pay any state taxes on their social security income. If this same tax filer has \$75,001 of Federally adjusted income they would pay state taxes on their social security income. This is commonly known as a tax cliff.

H2567 would increase the income limit from \$75,000 to \$84,000. This subtraction modification for social security income would be reduced by 10 percentage points for each \$1,000 of Federal Adjusted gross income in excess of \$75,000 for tax year 2021 and later as shown below:

Exemption Allowance by Threshold

FAGI		Exemption Allowance (%)	Subtraction Modification
More than	Less than or Equal to		
-	\$75,000	100	SS Income x 100%
\$75,000	\$76,000	90	SS Income x 90%
\$76,000	\$77,000	80	SS Income x 80%
\$77,000	\$78,000	70	SS Income x 70%
\$78,000	\$79,000	60	SS Income x 60%
\$79,000	\$80,000	50	SS Income x 50%
\$80,000	\$81,000	40	SS Income x 40%
\$81,000	\$82,000	30	SS Income x 30%
\$82,000	\$83,000	20	SS Income x 20%
\$83,000	\$84,000	10	SS Income x 10%
\$84,000	\$85,000	0	SS Income x 0%
\$85,000	-	0	SS Income x 0%

Respectfully,

Jim Gartner
Jim Gartner

State Representative
District 53