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**MEMORANDUM**

To: Madam Chair and Members of the Committee on Assessment and Taxation  
From: Amelia Kovar-Donohue, Assistant Revisor  
Date: February 25, 2019  
Subject: Senate Bill No. 179

**Summary**

Senate Bill No. 179 relates to Kansas income tax and increases the married filing jointly income threshold for the subtraction modification for social security income.

Currently, K.S.A. 2018 Supp. 79-32,117(c)(xvii) allows the subtraction of social security income included in a taxpayer's federal adjusted gross income when determining Kansas adjusted gross income, if the taxpayer has a federal adjusted gross income of \$75,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly. In other words, if taxpayers satisfy this income criteria, Kansas income tax is not imposed on their social security income. Senate Bill No. 179 amends this subtraction provision beginning with tax year 2019 to increase the income threshold from \$75,000 to \$150,000 for individuals whose taxpayer filing status is married filing jointly. See page 8.