

Approved On: _____

Minutes of the House Committee on Assessment and Taxation. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on February 27, 1985 in room 519 South at the Capitol of the State of Kansas.

All members of the Committee were present.

Committee staff present:

Tom Severn, Legislative Research
Melinda Hanson, Legislative Research
Don Hayward, Reviser of Statutes
Millie Foose, Committee Secretary

Mr. Harley Duncan, Kansas Department of Revenue, gave a presentation of Kansas Individual Income Tax, showing the returns by Taxable Income Bracket. (Attachment 1)

Representative John Solbach reviewed HB-2412, comparing it to the current law, without booster tax. (Attachment 2) He also gave a presentation on HB-2413, showing figures with booster tax and without booster tax. (Attachment 3)

Representative Solbach also reported on his recent trip to Washington, D. C., and said he believes it is very important for the states to assume greater responsibility and not rely so much on the federal government.

Marian Warriner, League of Women Voters of Kansas, testified in support of HB-2412. (Attachment 4) She also said that the Booster Tax falls within the principles of the League and she has no conflict with it.

Mr. David Litwin, Kansas Chamber of Commerce and Industry, testified as an opponent of HB-2413. (Attachment 5)

The minutes of February 26 were reviewed. There being no change, they were approved as presented.

There being no further business, the meeting was adjourned.



E. C. Rolfs, Chairman

KANSAS DEPARTMENT OF REVENUE

Kansas Individual Income Tax
(In Millions)

KAGI Brackets	Tax Liability			% Change in Tax Liability	
	Current	HB 2412	HB 2413	H.B. 2412 From Current (10)%	H.B. 2413 From Current 0%
\$ 0 - \$ 5,000	\$ 1.0	\$.9	\$ 1.0		
5,000 - 10,000	11.9	11.6	11.9	(2.5)	0
10,000 - 20,000	69.2	67.9	69.2	(1.9)	0
20,000 - 30,000	116.8	115.9	116.9	(0.8)	0.1
30,000 - 50,000	218.8	218.6	221.3	(0.1)	1.1
50,000 - 75,000	93.4	95.5	98.7	2.2	5.7
75,000 - 100,000	34.9	37.9	41.5	8.6	18.9
100,000 - Over	55.8	67.0	75.8	20.1	35.8
Total	\$601.8	\$615.3	\$636.3	2.2%	5.7%

All Taxpayers By Bracket

Income Bracket	Number	% of Total
No K.A.G.I.	19,894	1.9%
\$ 0 - \$ 5,000	125,319	11.8
5,000 - 10,000	143,830	13.5
10,000 - 20,000	248,723	23.4
20,000 - 30,000	206,064	19.3
30,000 - 50,000	230,000	21.6
50,000 - 75,000	62,234	5.8
75,000 - 100,000	15,319	1.4
100,000 - Over	13,830	1.3
Total	1,065,213	100%

KANSAS DEPARTMENT OF REVENUE

Kansas Individual Income Tax

KAGI Bracket	<u>% of Tax Liability</u>			<u>Average Tax Liability</u>		
	<u>Current</u>	<u>HB 2412</u>	<u>HB 2413</u>	<u>Current</u>	<u>HB 2412</u>	<u>HB 2413</u>
\$ 0 - \$ 5,000	0.2%	0.2%	0.2%	\$ 8.02	\$ 7.57	\$ 8.02
5,000 - 10,000	2.0	1.9	1.9	82.90	80.52	82.90
10,000 - 20,000	11.5	11.0	10.9	278.15	273.09	278.15
20,000 - 30,000	19.4	18.8	18.3	566.97	562.69	567.22
30,000 - 50,000	36.3	35.5	34.8	951.32	950.36	962.00
50,000 - 75,000	15.5	15.5	15.5	1,500.36	1,535.24	1,586.02
75,000 - 100,000	5.8	6.2	6.5	2,279.66	2,473.11	2,711.72
100,000 - Over	<u>9.3</u>	<u>10.9</u>	<u>11.9</u>	4,031.79	4,842.34	5,478.09
Total	100.0%	100.0%	100.0%	\$ 564.96	\$ 577.71	\$ 597.31

KANSAS DEPARTMENT OF REVENUE

Returns By Taxable Income Bracket

Married Filing Joint

Taxable Income Bracket	Number		
	<u>Current</u>	<u>HB 2412</u>	<u>HB 2413</u>
No Tax	41,702	43,191	41,702
\$0 - \$4,000	41,383	42,128	41,383
4,000 - 10,000	89,681	90,106	89,681
10,000 - 20,000	211,276	211,915	211,170
20,000 - 30,000	145,745	143,617	145,532
30,000 - 50,000	57,979	56,809	54,681
50,000 - 75,000	11,064	11,064	11,170
75,000 - over	5,638	5,638	9,149
Total	<u>604,468</u>	<u>604,468</u>	<u>604,468</u>

Single

Taxable Income Bracket	Number		
	<u>Current</u>	<u>HB 2412</u>	<u>HB 2413</u>
No Tax	65,638	68,192	65,638
\$0 - \$2,000	59,574	58,085	59,575
2,000 - 5,000	83,192	83,936	83,192
5,000 - 10,000	116,596	115,745	116,596
10,000 - 20,000	107,447	106,915	106,170
20,000 - 30,000	20,319	20,000	19,468
30,000 - 50,000	5,745	5,638	6,489
50,000 - over	2,234	2,234	3,617
Total	<u>460,745</u>	<u>460,745</u>	<u>460,745</u>

SAS:m/1076/4479

Comparison of H.B. 2412 with Current Law

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Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2412				
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Effective Average Rate
\$1,000	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	0.0%
2,000	0	0	0	0	0	0.0	0	0	0	0.0	0.0
3,000	0	0	0	0	0	0.0	0	0	0	0.0	0.0
4,000	880	0	0	0	0	0.0	0	0	0	0.0	0.0
5,000	1,880	0	0	0	0	0.0	0	0	0	0.0	0.0
6,000	2,880	0	900	18	1.8	750	15	15	1.5	0.2	
7,000	3,880	37	1,863	37	1.9	1,713	34	19	1.9	0.2	
8,000	4,880	147	2,753	55	1.8	2,603	52	18	1.8	0.2	
9,000	5,880	259	3,641	73	1.8	3,491	70	18	1.8	0.2	
10,000	6,880	379	4,521	98	2.5	4,371	93	23	2.3	0.2	
11,000	7,880	499	5,401	129	3.1	5,251	124	31	3.1	0.3	
12,000	8,880	639	6,261	160	3.1	6,111	154	31	3.1	0.3	
13,000	9,880	779	7,121	195	3.4	6,971	189	34	3.4	0.3	
14,000	10,880	919	7,841	224	2.9	7,691	218	29	2.9	0.3	
15,000	11,880	1,059	8,541	252	2.8	8,391	246	28	2.8	0.3	
16,000	12,880	1,208	9,232	279	2.8	9,082	273	28	2.8	0.3	
17,000	13,880	1,368	9,912	306	2.7	9,762	300	27	2.7	0.3	
18,000	14,880	1,528	10,672	344	3.7	10,522	336	36	3.6	0.4	
19,000	15,880	1,688	11,512	386	4.2	11,362	378	42	4.2	0.4	
20,000	16,880	1,852	12,348	427	4.2	12,198	420	42	4.2	0.4	
21,000	17,880	2,032	13,168	468	4.1	13,018	461	41	4.1	0.4	
22,000	18,880	2,212	13,988	509	4.1	13,838	502	41	4.1	0.4	
23,000	19,880	2,392	14,808	562	5.3	14,658	553	51	5.1	0.5	
24,000	20,880	2,572	15,628	616	5.3	15,478	606	53	5.3	0.5	
25,000	21,880	2,787	16,413	667	5.1	16,263	657	51	5.1	0.5	
26,000	22,880	3,007	17,193	718	5.1	17,043	708	51	5.1	0.5	
27,000	23,880	3,227	17,973	768	5.1	17,823	758	51	5.1	0.5	
28,000	24,880	3,447	18,753	819	5.1	18,603	809	51	5.1	0.5	
29,000	25,880	3,676	19,524	869	5.0	19,374	859	50	5.0	0.5	
30,000	26,880	3,926	20,274	921	5.1	20,124	909	50	5.0	0.5	
31,000	27,880	4,176	21,024	977	5.6	20,874	966	56	5.6	0.6	
32,000	28,880	4,426	21,774	1,033	5.6	21,624	1,022	56	5.6	0.6	
33,000	29,880	4,676	22,524	1,089	5.6	22,374	1,078	56	5.6	0.6	
34,000	30,880	4,926	23,274	1,146	5.6	23,124	1,134	56	5.6	0.6	
35,000	31,880	5,199	24,001	1,200	5.5	23,851	1,189	55	5.5	0.5	
36,000	32,880	5,479	24,721	1,254	5.4	24,571	1,243	54	5.4	0.5	
37,000	33,880	5,759	25,441	1,308	5.4	25,291	1,297	54	5.4	0.5	
38,000	34,880	6,039	26,161	1,362	5.4	26,011	1,351	54	5.4	0.5	
39,000	35,880	6,319	26,881	1,416	5.4	26,731	1,405	54	5.4	0.5	
40,000	36,880	6,610	27,590	1,469	5.3	27,440	1,458	53	5.3	0.5	
41,000	37,880	6,940	28,260	1,519	5.0	28,110	1,508	50	5.0	0.5	
42,000	38,880	7,270	28,930	1,570	5.0	28,780	1,558	50	5.0	0.5	
43,000	39,880	7,600	29,600	1,620	5.0	29,450	1,609	50	5.0	0.5	
44,000	40,880	7,930	30,270	1,670	5.0	30,120	1,660	51	5.1	0.5	
45,000	41,880	8,260	30,940	1,720	5.0	30,790	1,717	57	5.7	0.6	
46,000	42,880	8,590	31,610	1,771	5.0	31,460	1,774	57	5.7	0.6	
47,000	43,880	8,920	32,280	1,821	5.0	32,130	1,831	57	5.7	0.6	
48,000	44,880	9,250	32,950	1,871	5.0	32,800	1,888	57	5.7	0.6	
49,000	45,880	9,580	33,620	1,921	5.0	33,470	1,945	57	5.7	0.6	
50,000	46,880	9,910	34,290	1,972	5.0	34,140	2,002	57	5.7	0.6	

Attachment 2 2/27/85

Comparison of H.B. 2412 with Current Law

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2412				
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Effective Average Rate
\$51,000	\$47,880	10,251	34,949	2,021	\$49	4.9	34,799	2,058	\$56	5.6	0.6
52,000	48,880	10,631	35,569	2,068	47	4.7	35,419	2,111	53	5.3	0.5
53,000	49,880	11,011	36,189	2,114	47	4.7	36,039	2,163	53	5.3	0.5
54,000	50,880	11,391	36,809	2,161	46	4.6	36,659	2,216	53	5.3	0.5
55,000	51,880	11,771	37,429	2,207	47	4.7	37,279	2,269	53	5.3	0.5
56,000	52,880	12,151	38,049	2,254	47	4.7	37,899	2,321	53	5.3	0.5
57,000	53,880	12,531	38,669	2,300	47	4.7	38,519	2,374	53	5.3	0.5
58,000	54,880	12,911	39,289	2,347	47	4.7	39,139	2,427	53	5.3	0.5
59,000	55,880	13,291	39,909	2,393	47	4.7	39,759	2,480	53	5.3	0.5
60,000	56,880	13,671	40,529	2,445	52	5.2	40,379	2,538	58	5.8	0.6
61,000	57,880	14,051	41,149	2,498	53	5.3	40,999	2,600	62	6.2	0.6
62,000	58,880	14,431	41,769	2,550	53	5.3	41,619	2,662	62	6.2	0.6
63,000	59,880	14,811	42,389	2,603	53	5.3	42,239	2,724	62	6.2	0.6
64,000	60,880	15,191	43,009	2,656	53	5.3	42,859	2,786	62	6.2	0.6
65,000	61,880	15,571	43,629	2,708	53	5.3	43,479	2,848	62	6.2	0.6
66,000	62,880	15,968	44,232	2,760	51	5.1	44,082	2,908	60	6.0	0.6
67,000	63,880	16,388	44,812	2,809	49	4.9	44,662	2,966	58	5.8	0.6
68,000	64,880	16,808	45,392	2,858	49	4.9	45,242	3,024	58	5.8	0.6
69,000	65,880	17,228	45,972	2,908	49	4.9	45,822	3,082	58	5.8	0.6
70,000	66,880	17,648	46,552	2,957	49	4.9	46,402	3,140	58	5.8	0.6
71,000	67,880	18,068	47,132	3,006	49	4.9	46,982	3,198	58	5.8	0.6
72,000	68,880	18,488	47,712	3,056	49	4.9	47,562	3,256	58	5.8	0.6
73,000	69,880	18,908	48,292	3,105	49	4.9	48,142	3,314	58	5.8	0.6
74,000	70,880	19,328	48,872	3,154	49	4.9	48,722	3,372	58	5.8	0.6
75,000	71,880	19,748	49,452	3,203	49	4.9	49,302	3,430	58	5.8	0.6
76,000	72,880	20,168	50,032	3,253	49	4.9	49,882	3,488	58	5.8	0.6
77,000	73,880	20,588	50,612	3,305	52	5.2	50,462	3,546	58	5.8	0.6
78,000	74,880	21,008	51,192	3,357	52	5.2	51,042	3,604	58	5.8	0.6
79,000	75,880	21,428	51,772	3,410	52	5.2	51,622	3,662	58	5.8	0.6
80,000	76,880	21,848	52,352	3,462	52	5.2	52,202	3,720	58	5.8	0.6
81,000	77,880	22,268	52,932	3,514	52	5.2	52,782	3,778	58	5.8	0.6
82,000	78,880	22,688	53,512	3,566	52	5.2	53,362	3,836	58	5.8	0.6
83,000	79,880	23,108	54,092	3,618	52	5.2	53,942	3,894	58	5.8	0.6
84,000	80,880	23,528	54,672	3,671	52	5.2	54,522	3,952	58	5.8	0.6
85,000	81,880	23,948	55,252	3,723	52	5.2	55,102	4,010	58	5.8	0.6
86,000	82,880	24,368	55,832	3,775	52	5.2	55,682	4,068	58	5.8	0.6
87,000	83,880	24,788	56,412	3,827	52	5.2	56,262	4,126	58	5.8	0.6
88,000	84,880	25,208	56,992	3,879	52	5.2	56,842	4,184	58	5.8	0.6
89,000	85,880	25,628	57,572	3,932	52	5.2	57,422	4,242	58	5.8	0.6
90,000	86,880	26,048	58,152	3,984	52	5.2	58,002	4,300	58	5.8	0.6
91,000	87,880	26,468	58,732	4,036	52	5.2	58,582	4,358	58	5.8	0.6
92,000	88,880	26,888	59,312	4,088	52	5.2	59,162	4,416	58	5.8	0.6
93,000	89,880	27,332	59,869	4,138	50	5.0	59,719	4,472	56	5.6	0.6
94,000	90,880	27,782	60,419	4,188	50	5.0	60,269	4,530	58	5.8	0.6
95,000	91,880	28,232	60,969	4,237	50	5.0	60,819	4,590	61	6.1	0.6
96,000	92,880	28,682	61,519	4,287	50	5.0	61,369	4,651	61	6.1	0.6
97,000	93,880	29,132	62,069	4,336	50	5.0	61,919	4,711	61	6.1	0.6
98,000	94,880	29,582	62,619	4,386	50	5.0	62,469	4,772	61	6.1	0.6
99,000	95,880	30,032	63,169	4,435	50	5.0	63,019	4,832	61	6.1	0.6
100,000	96,880	30,482	63,719	4,485	50	5.0	63,569	4,893	61	6.1	0.6

Comparison of H.B. 2412 with Current Law

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2412				
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Effective Average Rate
\$101,000	\$97,880	30,932	64,269	4,534	\$50	5.0	64,119	4,953	\$61	6.1	0.6
102,000	98,880	31,382	64,819	4,584	50	5.0	64,669	5,014	61	6.1	0.6
103,000	99,880	31,832	65,369	4,633	50	5.0	65,219	5,074	61	6.1	0.6
104,000	100,880	32,282	65,919	4,683	50	5.0	65,769	5,135	61	6.1	0.6
105,000	101,880	32,732	66,469	4,732	50	5.0	66,319	5,195	61	6.1	0.6
106,000	102,880	33,182	67,019	4,782	50	5.0	66,869	5,256	61	6.1	0.6
107,000	103,880	33,632	67,569	4,831	50	5.0	67,419	5,316	61	6.1	0.6
108,000	104,880	34,082	68,119	4,881	50	5.0	67,969	5,377	61	6.1	0.6
109,000	105,880	34,532	68,669	4,930	50	5.0	68,519	5,437	61	6.1	0.6
110,000	106,880	34,982	69,219	4,980	50	5.0	69,069	5,498	61	6.1	0.6
111,000	107,880	35,432	69,769	5,029	50	5.0	69,619	5,558	61	6.1	0.6
112,000	108,880	35,882	70,319	5,079	50	5.0	70,169	5,619	61	6.1	0.6
113,000	109,880	36,332	70,869	5,128	50	5.0	70,719	5,679	61	6.1	0.6
114,000	110,880	36,782	71,419	5,178	50	5.0	71,269	5,740	61	6.1	0.6
115,000	111,880	37,232	71,969	5,227	50	5.0	71,819	5,800	61	6.1	0.6
116,000	112,880	37,682	72,519	5,277	50	5.0	72,369	5,861	61	6.1	0.6
117,000	113,880	38,133	73,067	5,326	49	4.9	72,917	5,921	60	6.0	0.6
118,000	114,880	38,583	73,577	5,376	46	4.6	73,427	5,977	56	5.6	0.6
119,000	115,880	39,113	74,087	5,418	46	4.6	73,937	6,033	56	5.6	0.6
120,000	116,880	39,603	74,597	5,464	46	4.6	74,447	6,089	56	5.6	0.6
121,000	117,880	40,093	75,107	5,510	46	4.6	74,957	6,145	56	5.6	0.6
122,000	118,880	40,583	75,617	5,556	46	4.6	75,467	6,201	56	5.6	0.6
123,000	119,880	41,073	76,127	5,601	46	4.6	75,977	6,257	56	5.6	0.6
124,000	120,880	41,563	76,637	5,647	46	4.6	76,487	6,314	56	5.6	0.6
125,000	121,880	42,053	77,147	5,693	46	4.6	76,997	6,370	56	5.6	0.6
126,000	122,880	42,543	77,657	5,739	46	4.6	77,507	6,426	56	5.6	0.6
127,000	123,880	43,033	78,167	5,785	46	4.6	78,017	6,482	56	5.6	0.6
128,000	124,880	43,523	78,677	5,831	46	4.6	78,527	6,538	56	5.6	0.6
129,000	125,880	44,013	79,187	5,877	46	4.6	79,037	6,594	56	5.6	0.6
130,000	126,880	44,503	79,697	5,923	46	4.6	79,547	6,650	56	5.6	0.6
131,000	127,880	44,993	80,207	5,969	46	4.6	80,057	6,707	57	5.7	0.6
132,000	128,880	45,483	80,717	6,015	46	4.6	80,567	6,768	61	6.1	0.6
133,000	129,880	45,973	81,227	6,060	46	4.6	81,077	6,829	61	6.1	0.6
134,000	130,880	46,463	81,737	6,106	46	4.6	81,587	6,890	61	6.1	0.6
135,000	131,880	46,953	82,247	6,152	46	4.6	82,097	6,952	61	6.1	0.6
136,000	132,880	47,443	82,757	6,198	46	4.6	82,607	7,013	61	6.1	0.6
137,000	133,880	47,933	83,267	6,244	46	4.6	83,117	7,074	61	6.1	0.6
138,000	134,880	48,423	83,777	6,290	46	4.6	83,627	7,135	61	6.1	0.6
139,000	135,880	48,913	84,287	6,336	46	4.6	84,137	7,196	61	6.1	0.6
140,000	136,880	49,403	84,797	6,382	46	4.6	84,647	7,258	61	6.1	0.6
141,000	137,880	49,893	85,307	6,428	46	4.6	85,157	7,319	61	6.1	0.6
142,000	138,880	50,383	85,817	6,474	46	4.6	85,667	7,380	61	6.1	0.6
143,000	139,880	50,873	86,327	6,519	46	4.6	86,177	7,441	61	6.1	0.6
144,000	140,880	51,363	86,837	6,565	46	4.6	86,687	7,502	61	6.1	0.6
145,000	141,880	51,853	87,347	6,611	46	4.6	87,197	7,564	61	6.1	0.6
146,000	142,880	52,343	87,857	6,657	46	4.6	87,707	7,625	61	6.1	0.6
147,000	143,880	52,833	88,367	6,703	46	4.6	88,217	7,686	61	6.1	0.6
148,000	144,880	53,323	88,877	6,749	46	4.6	88,727	7,747	61	6.1	0.6
149,000	145,880	53,813	89,387	6,795	46	4.6	89,237	7,808	61	6.1	0.6
150,000	146,880	54,303	89,897	6,841	46	4.6	89,747	7,870	61	6.1	0.6

Comparison of H.B. 2412 with Current Law

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2412				
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Effective Average Rate
\$151,000	\$147,800	54,793	90,407	6,887	46	4.6	90,257	7,931	\$61	6.1	0.6
152,000	148,800	55,283	90,917	6,933	46	4.6	90,767	7,992	61	6.1	0.6
153,000	149,800	55,773	91,427	6,978	46	4.6	91,277	8,053	61	6.1	0.6
154,000	150,800	56,263	91,937	7,024	46	4.6	91,787	8,114	61	6.1	0.6
155,000	151,800	56,753	92,447	7,070	46	4.6	92,297	8,176	61	6.1	0.6
156,000	152,800	57,243	92,957	7,116	46	4.6	92,807	8,237	61	6.1	0.6
157,000	153,800	57,733	93,467	7,162	46	4.6	93,317	8,298	61	6.1	0.6
158,000	154,800	58,223	93,977	7,208	46	4.6	93,827	8,359	61	6.1	0.6
159,000	155,800	58,713	94,487	7,254	46	4.6	94,337	8,420	61	6.1	0.6
160,000	156,800	59,203	94,997	7,300	46	4.6	94,847	8,482	61	6.1	0.6
161,000	157,800	59,693	95,507	7,346	46	4.6	95,357	8,543	61	6.1	0.6
162,000	158,800	60,183	96,017	7,392	46	4.6	95,867	8,604	61	6.1	0.6
163,000	159,800	60,673	96,527	7,437	46	4.6	96,377	8,665	61	6.1	0.6
164,000	160,800	61,163	97,037	7,483	46	4.6	96,887	8,726	61	6.1	0.6
165,000	161,800	61,653	97,547	7,529	46	4.6	97,397	8,788	61	6.1	0.6
166,000	162,800	62,143	98,057	7,575	46	4.6	97,907	8,849	61	6.1	0.6
167,000	163,800	62,633	98,567	7,621	46	4.6	98,417	8,910	61	6.1	0.6
168,000	164,800	63,123	99,077	7,667	46	4.6	98,927	8,971	61	6.1	0.6
169,000	165,800	63,613	99,587	7,713	46	4.6	99,437	9,032	61	6.1	0.6
170,000	166,800	64,103	100,097	7,759	46	4.6	99,947	9,094	61	6.1	0.6
171,000	167,800	64,593	100,607	7,805	46	4.6	100,457	9,159	66	6.6	0.7
172,000	168,800	65,083	101,117	7,851	46	4.6	100,967	9,226	66	6.6	0.7
173,000	169,800	65,581	101,619	7,896	45	4.5	101,469	9,291	65	6.5	0.7
174,000	170,800	66,081	102,119	7,941	45	4.5	101,969	9,356	65	6.5	0.7
175,000	171,800	66,581	102,619	7,986	45	4.5	102,469	9,421	65	6.5	0.7
176,000	172,800	67,081	103,119	8,031	45	4.5	102,969	9,486	65	6.5	0.7
177,000	173,800	67,581	103,619	8,076	45	4.5	103,469	9,551	65	6.5	0.7
178,000	174,800	68,081	104,119	8,121	45	4.5	103,969	9,616	65	6.5	0.7
179,000	175,800	68,581	104,619	8,166	45	4.5	104,469	9,681	65	6.5	0.7
180,000	176,800	69,081	105,119	8,211	45	4.5	104,969	9,746	65	6.5	0.7
181,000	177,800	69,581	105,619	8,256	45	4.5	105,469	9,811	65	6.5	0.7
182,000	178,800	70,081	106,119	8,301	45	4.5	105,969	9,876	65	6.5	0.7
183,000	179,800	70,581	106,619	8,346	45	4.5	106,469	9,941	65	6.5	0.7
184,000	180,800	71,081	107,119	8,391	45	4.5	106,969	10,006	65	6.5	0.7
185,000	181,800	71,581	107,619	8,436	45	4.5	107,469	10,071	65	6.5	0.7
186,000	182,800	72,081	108,119	8,481	45	4.5	107,969	10,136	65	6.5	0.7
187,000	183,800	72,581	108,619	8,526	45	4.5	108,469	10,201	65	6.5	0.7
188,000	184,800	73,081	109,119	8,571	45	4.5	108,969	10,266	65	6.5	0.7
189,000	185,800	73,581	109,619	8,616	45	4.5	109,469	10,331	65	6.5	0.7
190,000	186,800	74,081	110,119	8,661	45	4.5	109,969	10,396	65	6.5	0.7
191,000	187,800	74,581	110,619	8,706	45	4.5	110,469	10,461	65	6.5	0.7
192,000	188,800	75,081	111,119	8,751	45	4.5	110,969	10,526	65	6.5	0.7
193,000	189,800	75,581	111,619	8,796	45	4.5	111,469	10,591	65	6.5	0.7
194,000	190,800	76,081	112,119	8,841	45	4.5	111,969	10,656	65	6.5	0.7
195,000	191,800	76,581	112,619	8,886	45	4.5	112,469	10,721	65	6.5	0.7
196,000	192,800	77,081	113,119	8,931	45	4.5	112,969	10,786	65	6.5	0.7
197,000	193,800	77,581	113,619	8,976	45	4.5	113,469	10,851	65	6.5	0.7
198,000	194,800	78,081	114,119	9,021	45	4.5	113,969	10,916	65	6.5	0.7
199,000	195,800	78,581	114,619	9,066	45	4.5	114,469	10,981	65	6.5	0.7
200,000	196,800	79,081	115,119	9,111	45	4.5	114,969	11,046	65	6.5	0.7

Married Filing Joint Return with Three Exemptions

Current Law / 2417

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Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2412			
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate
\$1,000	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
2,000	0	0	0	0	0	0.0	0	0	0	0.0
3,000	0	0	0	0	0	0.0	0	0	0	0.0
4,000	880	0	0	0	0	0.0	0	0	0	0.0
5,000	1,880	0	0	0	0	0.0	0	0	0	0.0
6,000	2,880	0	900	18	18	1.8	750	15	15	1.5
7,000	3,880	37	1,863	37	19	1.9	1,713	34	19	1.9
8,000	4,880	147	2,753	55	18	1.8	2,603	52	18	1.8
9,000	5,880	259	3,641	73	18	1.8	3,491	70	18	1.8
10,000	6,880	379	4,521	98	25	2.5	4,371	93	23	2.3
11,000	7,880	499	5,401	129	31	3.1	5,251	124	31	3.1
12,000	8,880	639	6,261	160	31	3.1	6,111	154	31	3.1
13,000	9,880	779	7,121	195	34	3.4	6,971	189	34	3.4
14,000	10,880	919	7,841	224	29	2.9	7,691	218	29	2.9
15,000	11,880	1,059	8,541	252	28	2.8	8,391	246	28	2.8
16,000	12,880	1,208	9,232	279	28	2.8	9,082	273	28	2.8
17,000	13,880	1,368	9,912	306	27	2.7	9,762	300	27	2.7
18,000	14,880	1,528	10,672	344	37	3.7	10,522	336	36	3.6
19,000	15,880	1,688	11,512	386	42	4.2	11,362	378	42	4.2
20,000	16,880	1,852	12,348	427	42	4.2	12,198	420	42	4.2
21,000	17,880	2,032	13,168	468	41	4.1	13,018	461	41	4.1
22,000	18,880	2,212	13,988	509	41	4.1	13,838	502	41	4.1
23,000	19,880	2,392	14,808	562	53	5.3	14,658	553	51	5.1
24,000	20,880	2,572	15,628	616	53	5.3	15,478	606	53	5.3
25,000	21,880	2,787	16,413	667	51	5.1	16,263	657	51	5.1
26,000	22,880	3,007	17,193	718	51	5.1	17,043	708	51	5.1
27,000	23,880	3,227	17,973	768	51	5.1	17,823	758	51	5.1
28,000	24,880	3,447	18,753	819	51	5.1	18,603	809	51	5.1
29,000	25,880	3,676	19,524	869	50	5.0	19,374	859	50	5.0
30,000	26,880	3,926	20,274	921	51	5.1	20,124	909	50	5.0
31,000	27,880	4,176	21,024	977	56	5.6	20,874	966	56	5.6
32,000	28,880	4,426	21,774	1,033	56	5.6	21,624	1,022	56	5.6
33,000	29,880	4,676	22,524	1,089	56	5.6	22,374	1,078	56	5.6
34,000	30,880	4,926	23,274	1,146	56	5.6	23,124	1,134	56	5.6
35,000	31,880	5,199	24,001	1,200	55	5.5	23,851	1,189	55	5.5
36,000	32,880	5,479	24,721	1,254	54	5.4	24,571	1,243	54	5.4
37,000	33,880	5,759	25,441	1,308	54	5.4	25,291	1,297	54	5.4
38,000	34,880	6,039	26,161	1,362	54	5.4	26,011	1,351	54	5.4
39,000	35,880	6,319	26,881	1,416	54	5.4	26,731	1,405	54	5.4
40,000	36,880	6,610	27,590	1,469	53	5.3	27,440	1,458	53	5.3
41,000	37,880	6,940	28,260	1,519	50	5.0	28,110	1,508	50	5.0
42,000	38,880	7,270	28,930	1,570	50	5.0	28,780	1,558	50	5.0
43,000	39,880	7,600	29,600	1,620	50	5.0	29,450	1,609	50	5.0
44,000	40,880	7,930	30,270	1,670	50	5.0	30,120	1,660	51	5.1
45,000	41,880	8,260	30,940	1,720	50	5.0	30,790	1,717	57	5.7
46,000	42,880	8,590	31,610	1,771	50	5.0	31,460	1,774	57	5.7
47,000	43,880	8,920	32,280	1,821	50	5.0	32,130	1,831	57	5.7
48,000	44,880	9,250	32,950	1,871	50	5.0	32,800	1,888	57	5.7
49,000	45,880	9,580	33,620	1,921	50	5.0	33,470	1,945	57	5.7
50,000	46,880	9,910	34,290	1,972	50	5.0	34,140	2,002	57	5.7

Married Filing Joint Return with Three Exemptions

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2412			
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate
\$51,000	\$47,880	10,251	34,949	2,021	\$49	4.9	34,799	2,058	\$56	5.6
52,000	48,880	10,631	35,569	2,068	47	4.7	35,419	2,111	53	5.3
53,000	49,880	11,011	36,189	2,114	47	4.7	36,039	2,163	53	5.3
54,000	50,880	11,391	36,809	2,161	46	4.6	36,659	2,216	53	5.3
55,000	51,880	11,771	37,429	2,207	47	4.7	37,279	2,269	53	5.3
56,000	52,880	12,151	38,049	2,254	47	4.7	37,899	2,321	53	5.3
57,000	53,880	12,531	38,669	2,300	47	4.7	38,519	2,374	53	5.3
58,000	54,880	12,911	39,289	2,347	47	4.7	39,139	2,427	53	5.3
59,000	55,880	13,291	39,909	2,393	47	4.7	39,759	2,480	53	5.3
60,000	56,880	13,671	40,529	2,445	52	5.2	40,379	2,538	58	5.8
61,000	57,880	14,051	41,149	2,498	53	5.3	40,999	2,600	62	6.2
62,000	58,880	14,431	41,769	2,550	53	5.3	41,619	2,662	62	6.2
63,000	59,880	14,811	42,389	2,603	53	5.3	42,239	2,724	62	6.2
64,000	60,880	15,191	43,009	2,656	53	5.3	42,859	2,786	62	6.2
65,000	61,880	15,571	43,629	2,708	53	5.3	43,479	2,848	62	6.2
66,000	62,880	15,951	44,249	2,760	51	5.1	44,099	2,908	60	6.0
67,000	63,880	16,331	44,869	2,809	49	4.9	44,719	2,966	58	5.8
68,000	64,880	16,711	45,489	2,858	49	4.9	45,339	3,024	58	5.8
69,000	65,880	17,091	46,109	2,908	49	4.9	45,959	3,082	58	5.8
70,000	66,880	17,471	46,729	2,957	49	4.9	46,579	3,140	58	5.8
71,000	67,880	17,851	47,349	3,006	49	4.9	47,199	3,198	58	5.8
72,000	68,880	18,231	47,969	3,056	49	4.9	47,819	3,256	58	5.8
73,000	69,880	18,611	48,589	3,105	49	4.9	48,439	3,314	58	5.8
74,000	70,880	18,991	49,209	3,154	49	4.9	49,059	3,372	58	5.8
75,000	71,880	19,371	49,829	3,203	49	4.9	49,679	3,430	58	5.8
76,000	72,880	19,751	50,449	3,253	49	4.9	50,299	3,488	58	5.8
77,000	73,880	20,131	51,069	3,305	52	5.2	50,919	3,546	58	5.8
78,000	74,880	20,511	51,689	3,357	52	5.2	51,539	3,604	58	5.8
79,000	75,880	20,891	52,309	3,410	52	5.2	52,159	3,662	58	5.8
80,000	76,880	21,271	52,929	3,462	52	5.2	52,779	3,720	58	5.8
81,000	77,880	21,651	53,549	3,514	52	5.2	53,399	3,778	58	5.8
82,000	78,880	22,031	54,169	3,566	52	5.2	54,019	3,836	58	5.8
83,000	79,880	22,411	54,789	3,618	52	5.2	54,639	3,894	58	5.8
84,000	80,880	22,791	55,409	3,671	52	5.2	55,259	3,952	58	5.8
85,000	81,880	23,171	56,029	3,723	52	5.2	55,879	4,010	58	5.8
86,000	82,880	23,551	56,649	3,775	52	5.2	56,499	4,068	58	5.8
87,000	83,880	23,931	57,269	3,827	52	5.2	57,119	4,126	58	5.8
88,000	84,880	24,311	57,889	3,879	52	5.2	57,739	4,184	58	5.8
89,000	85,880	24,691	58,509	3,932	52	5.2	58,359	4,242	58	5.8
90,000	86,880	25,071	59,129	3,984	52	5.2	58,979	4,300	58	5.8
91,000	87,880	25,451	59,749	4,036	52	5.2	59,599	4,358	58	5.8
92,000	88,880	25,831	60,369	4,088	52	5.2	60,219	4,416	58	5.8
93,000	89,880	26,211	60,989	4,138	50	5.0	60,839	4,472	56	5.6
94,000	90,880	26,591	61,609	4,188	50	5.0	61,459	4,530	58	5.8
95,000	91,880	26,971	62,229	4,237	50	5.0	62,079	4,590	61	6.1
96,000	92,880	27,351	62,849	4,287	50	5.0	62,699	4,651	61	6.1
97,000	93,880	27,731	63,469	4,336	50	5.0	63,319	4,711	61	6.1
98,000	94,880	28,111	64,089	4,386	50	5.0	63,939	4,772	61	6.1
99,000	95,880	28,491	64,709	4,435	50	5.0	64,559	4,832	61	6.1
100,000	96,880	28,871	65,329	4,485	50	5.0	65,179	4,893	61	6.1

Married Filing Joint Return with Three Exemptions

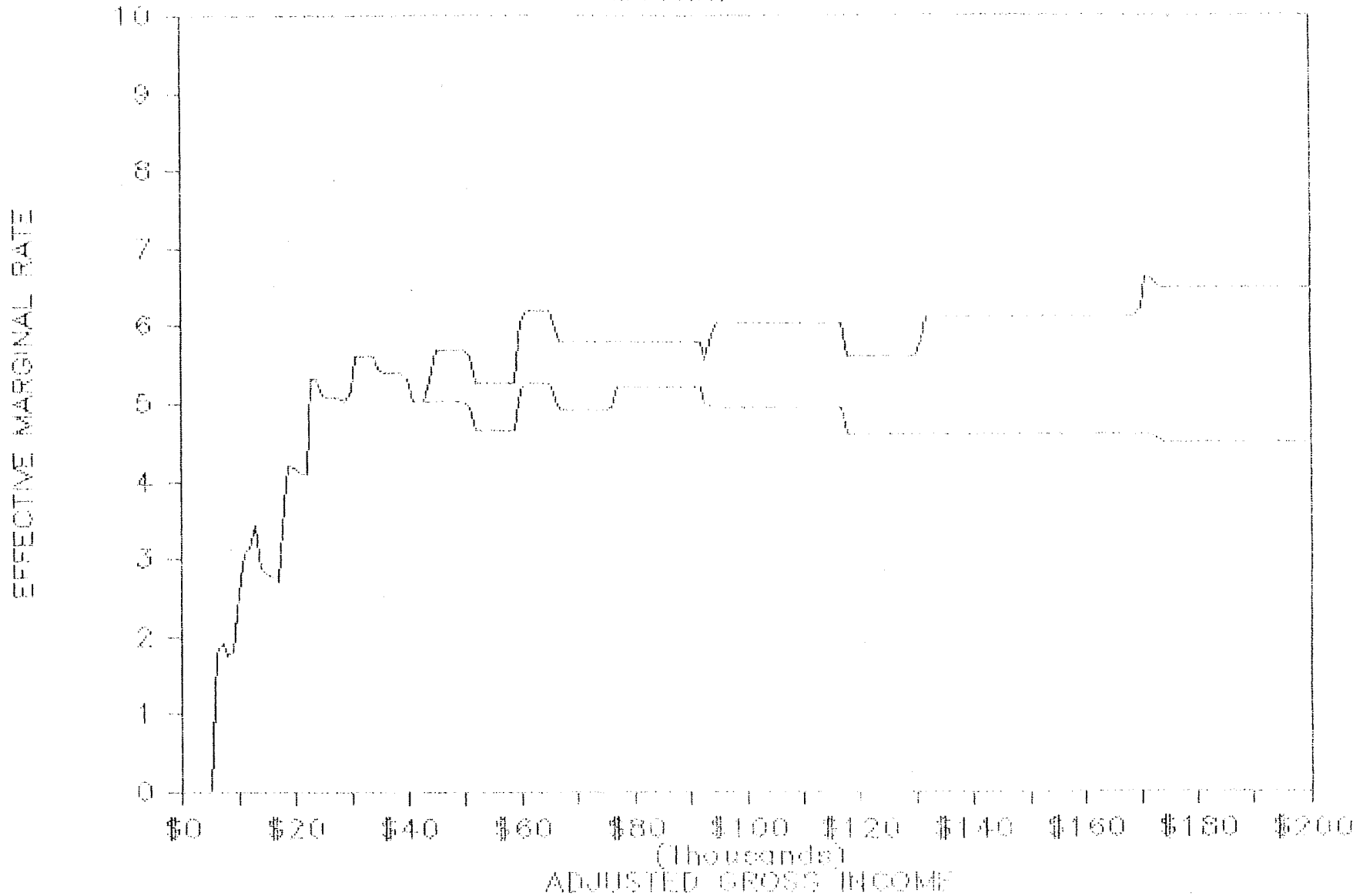
Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2412			
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate
\$101,000	\$97,880	30,932	64,269	4,534	\$50	5.0	64,119	4,953	\$61	6.1
102,000	98,880	31,382	64,819	4,584	50	5.0	64,669	5,014	61	6.1
103,000	99,880	31,832	65,369	4,633	50	5.0	65,219	5,074	61	6.1
104,000	100,880	32,282	65,919	4,683	50	5.0	65,769	5,135	61	6.1
105,000	101,880	32,732	66,469	4,732	50	5.0	66,319	5,195	61	6.1
106,000	102,880	33,182	67,019	4,782	50	5.0	66,869	5,256	61	6.1
107,000	103,880	33,632	67,569	4,831	50	5.0	67,419	5,316	61	6.1
108,000	104,880	34,082	68,119	4,881	50	5.0	67,969	5,377	61	6.1
109,000	105,880	34,532	68,669	4,930	50	5.0	68,519	5,437	61	6.1
110,000	106,880	34,982	69,219	4,980	50	5.0	69,069	5,498	61	6.1
111,000	107,880	35,432	69,769	5,029	50	5.0	69,619	5,558	61	6.1
112,000	108,880	35,882	70,319	5,079	50	5.0	70,169	5,619	61	6.1
113,000	109,880	36,332	70,869	5,128	50	5.0	70,719	5,679	61	6.1
114,000	110,880	36,782	71,419	5,178	50	5.0	71,269	5,740	61	6.1
115,000	111,880	37,232	71,969	5,227	50	5.0	71,819	5,800	61	6.1
116,000	112,880	37,682	72,519	5,277	50	5.0	72,369	5,861	61	6.1
117,000	113,880	38,133	73,067	5,326	49	4.9	72,917	5,921	60	6.0
118,000	114,880	38,623	73,577	5,372	46	4.6	73,427	5,977	56	5.6
119,000	115,880	39,113	74,087	5,418	46	4.6	73,937	6,033	56	5.6
120,000	116,880	39,603	74,597	5,464	46	4.6	74,447	6,089	56	5.6
121,000	117,880	40,093	75,107	5,510	46	4.6	74,957	6,145	56	5.6
122,000	118,880	40,583	75,617	5,556	46	4.6	75,467	6,201	56	5.6
123,000	119,880	41,073	76,127	5,601	46	4.6	75,977	6,257	56	5.6
124,000	120,880	41,563	76,637	5,647	46	4.6	76,487	6,314	56	5.6
125,000	121,880	42,053	77,147	5,693	46	4.6	76,997	6,370	56	5.6
126,000	122,880	42,543	77,657	5,739	46	4.6	77,507	6,426	56	5.6
127,000	123,880	43,033	78,167	5,785	46	4.6	78,017	6,482	56	5.6
128,000	124,880	43,523	78,677	5,831	46	4.6	78,527	6,538	56	5.6
129,000	125,880	44,013	79,187	5,877	46	4.6	79,037	6,594	56	5.6
130,000	126,880	44,503	79,697	5,923	46	4.6	79,547	6,650	56	5.6
131,000	127,880	44,993	80,207	5,969	46	4.6	80,057	6,707	57	5.7
132,000	128,880	45,483	80,717	6,015	46	4.6	80,567	6,768	61	6.1
133,000	129,880	45,973	81,227	6,060	46	4.6	81,077	6,829	61	6.1
134,000	130,880	46,463	81,737	6,106	46	4.6	81,587	6,890	61	6.1
135,000	131,880	46,953	82,247	6,152	46	4.6	82,097	6,952	61	6.1
136,000	132,880	47,443	82,757	6,198	46	4.6	82,607	7,013	61	6.1
137,000	133,880	47,933	83,267	6,244	46	4.6	83,117	7,074	61	6.1
138,000	134,880	48,423	83,777	6,290	46	4.6	83,627	7,135	61	6.1
139,000	135,880	48,913	84,287	6,336	46	4.6	84,137	7,196	61	6.1
140,000	136,880	49,403	84,797	6,382	46	4.6	84,647	7,258	61	6.1
141,000	137,880	49,893	85,307	6,428	46	4.6	85,157	7,319	61	6.1
142,000	138,880	50,383	85,817	6,474	46	4.6	85,667	7,380	61	6.1
143,000	139,880	50,873	86,327	6,519	46	4.6	86,177	7,441	61	6.1
144,000	140,880	51,363	86,837	6,565	46	4.6	86,687	7,502	61	6.1
145,000	141,880	51,853	87,347	6,611	46	4.6	87,197	7,564	61	6.1
146,000	142,880	52,343	87,857	6,657	46	4.6	87,707	7,625	61	6.1
147,000	143,880	52,833	88,367	6,703	46	4.6	88,217	7,686	61	6.1
148,000	144,880	53,323	88,877	6,749	46	4.6	88,727	7,747	61	6.1
149,000	145,880	53,813	89,387	6,795	46	4.6	89,237	7,808	61	6.1
150,000	146,880	54,303	89,897	6,841	46	4.6	89,747	7,870	61	6.1

Married Filing Joint Return with Three Exemptions

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2412			
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate
\$151,000	\$147,880	54,793	90,407	6,887	\$46	4.6	90,257	7,931	\$61	6.1
152,000	148,880	55,283	90,917	6,933	46	4.6	90,767	7,992	61	6.1
153,000	149,880	55,773	91,427	6,978	46	4.6	91,277	8,053	61	6.1
154,000	150,880	56,263	91,937	7,024	46	4.6	91,787	8,114	61	6.1
155,000	151,880	56,753	92,447	7,070	46	4.6	92,297	8,176	61	6.1
156,000	152,880	57,243	92,957	7,116	46	4.6	92,807	8,237	61	6.1
157,000	153,880	57,733	93,467	7,162	46	4.6	93,317	8,298	61	6.1
158,000	154,880	58,223	93,977	7,208	46	4.6	93,827	8,359	61	6.1
159,000	155,880	58,713	94,487	7,254	46	4.6	94,337	8,420	61	6.1
160,000	156,880	59,203	94,997	7,300	46	4.6	94,847	8,482	61	6.1
161,000	157,880	59,693	95,507	7,346	46	4.6	95,357	8,543	61	6.1
162,000	158,880	60,183	96,017	7,392	46	4.6	95,867	8,604	61	6.1
163,000	159,880	60,673	96,527	7,437	46	4.6	96,377	8,665	61	6.1
164,000	160,880	61,163	97,037	7,483	46	4.6	96,887	8,726	61	6.1
165,000	161,880	61,653	97,547	7,529	46	4.6	97,397	8,788	61	6.1
166,000	162,880	62,143	98,057	7,575	46	4.6	97,907	8,849	61	6.1
167,000	163,880	62,633	98,567	7,621	46	4.6	98,417	8,910	61	6.1
168,000	164,880	63,123	99,077	7,667	46	4.6	98,927	8,971	61	6.1
169,000	165,880	63,613	99,587	7,713	46	4.6	99,437	9,032	61	6.1
170,000	166,880	64,103	100,097	7,759	46	4.6	99,947	9,094	61	6.1
171,000	167,880	64,593	100,607	7,805	46	4.6	100,457	9,159	66	6.6
172,000	168,880	65,083	101,117	7,851	46	4.6	100,967	9,226	66	6.6
173,000	169,880	65,581	101,619	7,896	45	4.5	101,469	9,291	65	6.5
174,000	170,880	66,081	102,119	7,941	45	4.5	101,969	9,356	65	6.5
175,000	171,880	66,581	102,619	7,986	45	4.5	102,469	9,421	65	6.5
176,000	172,880	67,081	103,119	8,031	45	4.5	102,969	9,486	65	6.5
177,000	173,880	67,581	103,619	8,076	45	4.5	103,469	9,551	65	6.5
178,000	174,880	68,081	104,119	8,121	45	4.5	103,969	9,616	65	6.5
179,000	175,880	68,581	104,619	8,166	45	4.5	104,469	9,681	65	6.5
180,000	176,880	69,081	105,119	8,211	45	4.5	104,969	9,746	65	6.5
181,000	177,880	69,581	105,619	8,256	45	4.5	105,469	9,811	65	6.5
182,000	178,880	70,081	106,119	8,301	45	4.5	105,969	9,876	65	6.5
183,000	179,880	70,581	106,619	8,346	45	4.5	106,469	9,941	65	6.5
184,000	180,880	71,081	107,119	8,391	45	4.5	106,969	10,006	65	6.5
185,000	181,880	71,581	107,619	8,436	45	4.5	107,469	10,071	65	6.5
186,000	182,880	72,081	108,119	8,481	45	4.5	107,969	10,136	65	6.5
187,000	183,880	72,581	108,619	8,526	45	4.5	108,469	10,201	65	6.5
188,000	184,880	73,081	109,119	8,571	45	4.5	108,969	10,266	65	6.5
189,000	185,880	73,581	109,619	8,616	45	4.5	109,469	10,331	65	6.5
190,000	186,880	74,081	110,119	8,661	45	4.5	109,969	10,396	65	6.5
191,000	187,880	74,581	110,619	8,706	45	4.5	110,469	10,461	65	6.5
192,000	188,880	75,081	111,119	8,751	45	4.5	110,969	10,526	65	6.5
193,000	189,880	75,581	111,619	8,796	45	4.5	111,469	10,591	65	6.5
194,000	190,880	76,081	112,119	8,841	45	4.5	111,969	10,656	65	6.5
195,000	191,880	76,581	112,619	8,886	45	4.5	112,469	10,721	65	6.5
196,000	192,880	77,081	113,119	8,931	45	4.5	112,969	10,786	65	6.5
197,000	193,880	77,581	113,619	8,976	45	4.5	113,469	10,851	65	6.5
198,000	194,880	78,081	114,119	9,021	45	4.5	113,969	10,916	65	6.5
199,000	195,880	78,581	114,619	9,066	45	4.5	114,469	10,981	65	6.5
200,000	196,880	79,081	115,119	9,111	45	4.5	114,969	11,046	65	6.5

H.B. 2412 COMPARED TO CURRENT LAW

JOINT RETURN, STD DEDUCTION



2413/Boorlan/pnc
Ert

1985 Federal Law with H.R. 2413

1984 Federal Law with Booster Tax

Prior to ERTA (Tax Year 1980)

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax
\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,000	880	0	0	0	0	1,000	0	0	0	0	1,000	0	0	0	0
5,000	1,880	0	0	0	0	2,000	0	0	0	0	2,000	0	0	0	0
6,000	2,880	0	900	18	18	3,000	0	900	18	18	3,000	0	900	18	18
7,000	3,880	37	1,063	37	75	4,000	66	1,834	37	103	4,000	84	1,816	36	120
8,000	4,880	147	2,753	55	202	5,000	176	2,724	54	230	5,000	224	2,676	54	278
9,000	5,880	259	3,641	73	332	6,000	291	3,689	72	363	6,000	374	3,526	71	445
10,000	6,880	379	4,521	98	477	7,000	411	4,489	97	508	7,000	534	4,366	93	627
11,000	7,880	499	5,401	129	628	8,000	539	5,361	128	667	8,000	702	5,198	122	824
12,000	8,880	639	6,261	160	799	9,000	679	6,221	159	838	9,000	882	6,016	151	1,033
13,000	9,880	779	7,121	195	974	10,000	819	7,081	193	1,012	10,000	1,062	6,838	184	1,246
14,000	10,880	919	7,941	224	1,142	11,000	959	7,901	222	1,181	11,000	1,242	7,518	211	1,453
15,000	11,880	1,059	8,541	252	1,310	12,000	1,101	8,499	250	1,351	12,000	1,425	8,175	237	1,662
16,000	12,880	1,208	9,232	279	1,488	13,000	1,261	9,179	277	1,538	13,000	1,635	8,805	262	1,897
17,000	13,880	1,368	9,912	306	1,675	14,000	1,421	9,859	304	1,725	14,000	1,845	9,435	287	2,132
18,000	14,880	1,528	10,672	344	1,872	15,000	1,581	10,619	341	1,922	15,000	2,055	10,145	317	2,372
19,000	15,880	1,688	11,512	386	2,074	16,000	1,741	11,459	383	2,124	16,000	2,265	10,935	357	2,622
20,000	16,880	1,852	12,348	427	2,280	17,000	1,921	12,279	424	2,345	17,000	2,505	11,695	395	2,900
21,000	17,880	2,032	13,168	468	2,501	18,000	2,101	13,099	465	2,566	18,000	2,745	12,455	433	3,178
22,000	18,880	2,212	13,988	509	2,722	19,000	2,281	13,919	506	2,787	19,000	2,985	13,215	471	3,456
23,000	19,880	2,392	14,808	562	2,955	20,000	2,461	14,739	558	3,019	20,000	3,225	13,975	509	3,734
24,000	20,880	2,572	15,628	616	3,188	21,000	2,673	15,527	609	3,282	21,000	3,497	14,783	556	4,053
25,000	21,880	2,787	16,413	667	3,454	22,000	2,893	16,307	660	3,553	22,000	3,777	15,423	602	4,379
26,000	22,880	3,007	17,193	718	3,725	23,000	3,113	17,087	711	3,824	23,000	4,057	16,143	649	4,706
27,000	23,880	3,227	17,973	768	3,995	24,000	3,333	17,867	761	4,094	24,000	4,337	16,863	696	5,033
28,000	24,880	3,447	18,753	819	4,266	25,000	3,555	18,635	811	4,376	25,000	4,633	17,567	742	5,375
29,000	25,880	3,676	19,524	869	4,545	26,000	3,815	19,385	860	4,675	26,000	4,953	18,247	786	5,739
30,000	26,880	3,926	20,274	921	4,847	27,000	4,065	20,135	910	4,975	27,000	5,273	18,927	830	6,103
31,000	27,880	4,176	21,024	977	5,153	28,000	4,315	20,885	966	5,281	28,000	5,593	19,607	874	6,467
32,000	28,880	4,426	21,774	1,033	5,459	29,000	4,565	21,635	1,023	5,588	29,000	5,913	20,287	922	6,835
33,000	29,880	4,676	22,524	1,089	5,765	30,000	4,815	22,382	1,079	5,897	30,000	6,238	20,962	972	7,210
34,000	30,880	4,926	23,274	1,146	6,072	31,000	5,098	23,102	1,133	6,231	31,000	6,608	21,592	1,019	7,627
35,000	31,880	5,199	24,001	1,200	6,399	32,000	5,378	23,822	1,187	6,565	32,000	6,978	22,222	1,067	8,045
36,000	32,880	5,479	24,721	1,254	6,733	33,000	5,658	24,542	1,241	6,899	33,000	7,348	22,852	1,114	8,462
37,000	33,880	5,759	25,441	1,308	7,067	34,000	5,938	25,262	1,295	7,233	34,000	7,718	23,482	1,161	8,879
38,000	34,880	6,039	26,161	1,362	7,401	35,000	6,218	25,982	1,349	7,567	35,000	8,088	24,112	1,208	9,296
39,000	35,880	6,319	26,881	1,416	7,735	36,000	6,538	26,662	1,400	7,938	36,000	8,506	24,694	1,252	9,758
40,000	36,880	6,610	27,590	1,469	8,079	37,000	6,868	27,332	1,450	8,318	37,000	8,936	25,264	1,295	10,231
41,000	37,880	6,940	28,260	1,519	8,468	38,000	7,198	28,002	1,500	8,698	38,000	9,366	25,834	1,338	10,704
42,000	38,880	7,270	28,930	1,570	8,848	39,000	7,558	28,672	1,550	9,078	39,000	9,796	26,404	1,380	11,176
43,000	39,880	7,600	29,600	1,620	9,228	40,000	7,858	29,342	1,601	9,459	40,000	10,226	26,974	1,423	11,649
44,000	40,880	7,930	30,270	1,670	9,608	41,000	8,188	30,012	1,651	9,839	41,000	10,656	27,544	1,466	12,122
45,000	41,880	8,260	30,940	1,720	9,988	42,000	8,518	30,682	1,701	10,219	42,000	11,086	28,114	1,509	12,595
46,000	42,880	8,590	31,610	1,771	10,368	43,000	8,848	31,352	1,751	10,599	43,000	11,516	28,684	1,551	13,067
47,000	43,880	8,920	32,280	1,821	10,748	44,000	9,178	32,022	1,802	10,980	44,000	11,946	29,254	1,594	13,540
48,000	44,880	9,250	32,950	1,871	11,128	45,000	9,508	32,692	1,852	11,360	45,000	12,376	29,824	1,637	14,013
49,000	45,880	9,580	33,620	1,921	11,508	46,000	9,848	33,352	1,901	11,749	46,000	12,818	30,382	1,679	14,497
50,000	46,880	9,910	34,290	1,972	11,888	47,000	10,228	34,000	1,965	12,193	47,000	13,308	30,892	1,717	15,025
\$51,000	\$47,880	10,251	35,100	2,032	12,283	48,000	10,608	35,202	2,040	12,648	48,000	13,798	31,422	1,755	15,553

Attachment 3 2/27/85

1985 Federal Law with H.B.2413

1984 Federal Law with Booster Tax

Prior to ERTA(Tax Year 1980)

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax
52,000	48,880	10,631	35,948	2,096	12,727	49,000	10,988	36,200	2,115	13,183	49,000	14,288	31,912	1,793	16,081
53,000	49,880	11,011	36,796	2,160	13,170	50,000	11,368	37,200	2,190	13,558	50,000	14,778	32,422	1,832	16,610
54,000	50,880	11,391	37,644	2,223	13,614	51,000	11,748	38,200	2,265	14,013	51,000	15,268	32,932	1,870	17,138
55,000	51,880	11,771	38,492	2,287	14,058	52,000	12,128	39,200	2,340	14,468	52,000	15,758	33,442	1,908	17,666
56,000	52,880	12,151	39,340	2,350	14,501	53,000	12,508	40,200	2,417	14,925	53,000	16,248	33,952	1,946	18,194
57,000	53,880	12,531	40,188	2,416	14,947	54,000	12,888	41,200	2,502	15,390	54,000	16,738	34,462	1,985	18,723
58,000	54,880	12,911	41,036	2,488	15,399	55,000	13,268	42,200	2,587	15,855	55,000	17,228	34,972	2,023	19,251
59,000	55,880	13,291	41,884	2,560	15,851	56,000	13,648	43,200	2,672	16,320	56,000	17,718	35,482	2,061	19,779
60,000	56,880	13,671	42,732	2,632	16,303	57,000	14,028	44,200	2,757	16,785	57,000	18,208	35,992	2,099	20,307
61,000	57,880	14,051	43,580	2,704	16,755	58,000	14,408	45,200	2,842	17,250	58,000	18,698	36,502	2,138	20,836
62,000	58,880	14,431	44,428	2,776	17,207	59,000	14,788	46,200	2,927	17,715	59,000	19,188	37,012	2,176	21,364
63,000	59,880	14,811	45,276	2,848	17,659	60,000	15,168	47,200	3,012	18,180	60,000	19,678	37,522	2,214	21,892
64,000	60,880	15,191	46,124	2,921	18,111	61,000	15,548	48,200	3,097	18,645	61,000	20,168	38,032	2,252	22,420
65,000	61,880	15,571	46,972	2,993	18,563	62,000	16,008	49,200	3,182	19,110	62,000	20,658	38,542	2,290	22,948
66,000	62,880	15,951	47,820	3,066	19,032	63,000	16,428	50,200	3,268	19,575	63,000	21,148	39,052	2,328	23,476
67,000	63,880	16,331	48,668	3,139	19,522	64,000	16,848	51,200	3,353	20,040	64,000	21,638	39,562	2,366	24,004
68,000	64,880	16,711	49,516	3,212	20,012	65,000	17,268	52,200	3,440	20,505	65,000	22,128	40,072	2,404	24,532
69,000	65,880	17,091	50,364	3,284	20,502	66,000	17,688	53,200	3,528	20,970	66,000	22,618	40,582	2,442	25,060
70,000	66,880	17,471	51,212	3,357	21,000	67,000	18,108	54,200	3,618	21,435	67,000	23,108	41,092	2,480	25,588
71,000	67,880	17,851	52,060	3,429	21,495	68,000	18,528	55,200	3,710	21,900	68,000	23,598	41,602	2,518	26,116
72,000	68,880	18,231	52,908	3,502	21,990	69,000	18,948	56,200	3,802	22,365	69,000	24,088	42,112	2,556	26,644
73,000	69,880	18,611	53,756	3,574	22,485	70,000	19,368	57,200	3,898	22,830	70,000	24,578	42,622	2,594	27,172
74,000	70,880	18,991	54,604	3,647	22,980	71,000	19,788	58,200	3,998	23,295	71,000	25,068	43,132	2,632	27,700
75,000	71,880	19,371	55,452	3,720	23,475	72,000	20,208	59,200	4,098	23,760	72,000	25,558	43,642	2,670	28,228
76,000	72,880	19,751	56,300	3,792	23,970	73,000	20,628	60,200	4,198	24,225	73,000	26,048	44,152	2,708	28,756
77,000	73,880	20,131	57,148	3,865	24,465	74,000	21,048	61,200	4,298	24,690	74,000	26,538	44,662	2,746	29,284
78,000	74,880	20,511	57,996	3,938	24,960	75,000	21,468	62,200	4,398	25,155	75,000	27,028	45,172	2,784	29,812
79,000	75,880	20,891	58,844	4,010	25,455	76,000	21,888	63,200	4,498	25,620	76,000	27,518	45,682	2,822	30,340
80,000	76,880	21,271	59,692	4,083	25,950	77,000	22,308	64,200	4,598	26,085	77,000	28,008	46,192	2,860	30,868
81,000	77,880	21,651	60,540	4,156	26,445	78,000	22,728	65,200	4,698	26,550	78,000	28,498	46,702	2,898	31,396
82,000	78,880	22,031	61,388	4,229	26,940	79,000	23,148	66,200	4,798	27,015	79,000	28,988	47,212	2,936	31,924
83,000	79,880	22,411	62,236	4,302	27,435	80,000	23,568	67,200	4,898	27,480	80,000	29,478	47,722	2,974	32,452
84,000	80,880	22,791	63,084	4,375	27,930	81,000	23,988	68,200	4,998	27,945	81,000	29,968	48,232	3,012	32,980
85,000	81,880	23,171	63,932	4,448	28,425	82,000	24,408	69,200	5,098	28,410	82,000	30,458	48,742	3,050	33,508
86,000	82,880	23,551	64,780	4,521	28,920	83,000	24,828	70,200	5,198	28,875	83,000	30,948	49,252	3,088	34,036
87,000	83,880	23,931	65,628	4,594	29,415	84,000	25,248	71,200	5,298	29,340	84,000	31,438	49,762	3,126	34,564
88,000	84,880	24,311	66,476	4,667	29,910	85,000	25,668	72,200	5,398	29,805	85,000	31,928	50,272	3,164	35,092
89,000	85,880	24,691	67,324	4,740	30,405	86,000	26,088	73,200	5,498	30,270	86,000	32,418	50,782	3,202	35,620
90,000	86,880	25,071	68,172	4,813	30,900	87,000	26,508	74,200	5,598	30,735	87,000	32,908	51,292	3,240	36,148
91,000	87,880	25,451	69,020	4,886	31,395	88,000	26,928	75,200	5,698	31,200	88,000	33,398	51,802	3,278	36,676
92,000	88,880	25,831	69,868	4,959	31,890	89,000	27,348	76,200	5,798	31,665	89,000	33,888	52,312	3,316	37,204
93,000	89,880	26,211	70,716	5,032	32,385	90,000	27,768	77,200	5,898	32,130	90,000	34,378	52,822	3,354	37,732
94,000	90,880	26,591	71,564	5,105	32,880	91,000	28,188	78,200	5,998	32,595	91,000	34,868	53,332	3,392	38,260
95,000	91,880	26,971	72,412	5,178	33,375	92,000	28,608	79,200	6,098	33,060	92,000	35,358	53,842	3,430	38,788
96,000	92,880	27,351	73,260	5,251	33,870	93,000	29,028	80,200	6,198	33,525	93,000	35,848	54,352	3,468	39,316
97,000	93,880	27,731	74,108	5,324	34,365	94,000	29,448	81,200	6,298	33,990	94,000	36,338	54,862	3,506	39,844
98,000	94,880	28,111	74,956	5,397	34,860	95,000	29,868	82,200	6,398	34,455	95,000	36,828	55,372	3,544	40,372
99,000	95,880	28,491	75,804	5,470	35,355	96,000	30,288	83,200	6,498	34,920	96,000	37,318	55,882	3,582	40,900
100,000	96,880	28,871	76,652	5,543	35,850	97,000	30,708	84,200	6,598	35,385	97,000	37,808	56,392	3,620	41,428
101,000	97,880	29,251	77,500	5,616	36,345	98,000	31,128	85,200	6,698	35,850	98,000	38,298	56,902	3,658	41,956
102,000	98,880	29,631	78,348	5,689	36,840	99,000	31,548	86,200	6,798	36,315	99,000	38,788	57,412	3,696	42,484

1985 Federal Law with H.R.2413

1984 Federal Law with Booster Tax

Prior to ERTA(Tax Year 1980)

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax
103,000	99,880	31,832	78,467	5,812	37,644	100,000	32,400	81,000	6,040	38,440	100,000	41,998	55,202	3,710	45,716
104,000	100,880	32,282	79,287	5,886	38,167	101,000	32,850	81,775	6,110	38,960	101,000	42,588	55,612	3,755	46,343
105,000	101,880	32,732	80,107	5,960	38,691	102,000	33,300	82,550	6,180	39,480	102,000	43,178	56,022	3,792	46,970
106,000	102,880	33,182	80,927	6,033	39,215	103,000	33,750	83,325	6,249	39,999	103,000	43,768	56,432	3,829	47,597
107,000	103,880	33,632	81,747	6,107	39,739	104,000	34,200	84,100	6,319	40,519	104,000	44,358	56,042	3,866	48,224
108,000	104,880	34,082	82,567	6,181	40,263	105,000	34,650	84,875	6,389	41,039	105,000	44,948	57,252	3,903	48,851
109,000	105,880	34,532	83,387	6,255	40,786	106,000	35,100	85,650	6,459	41,559	106,000	45,538	57,662	3,940	49,478
110,000	106,880	34,982	84,207	6,329	41,310	107,000	35,550	86,425	6,528	42,078	107,000	46,128	58,072	3,976	50,104
111,000	107,880	35,432	85,027	6,402	41,834	108,000	36,000	87,200	6,598	42,598	108,000	46,718	58,482	4,013	50,731
112,000	108,880	35,882	85,847	6,476	42,358	109,000	36,450	87,975	6,668	43,118	109,000	47,308	58,892	4,050	51,358
113,000	109,880	36,332	86,667	6,550	42,882	110,000	36,900	88,750	6,738	43,638	110,000	47,898	59,272	4,088	52,012
114,000	110,880	36,782	87,487	6,624	43,405	111,000	37,350	89,525	6,808	44,218	111,000	48,488	59,632	4,117	52,685
115,000	111,880	37,232	88,307	6,698	43,929	112,000	37,800	90,300	6,878	44,738	112,000	49,078	59,992	4,149	53,357
116,000	112,880	37,682	89,127	6,771	44,453	113,000	38,250	91,075	6,948	45,258	113,000	49,668	60,352	4,182	54,030
117,000	113,880	38,132	89,947	6,845	44,977	114,000	38,700	91,850	7,018	45,778	114,000	50,258	60,712	4,214	54,702
118,000	114,880	38,582	90,767	6,918	45,501	115,000	39,150	92,625	7,088	46,298	115,000	51,128	61,072	4,246	55,374
119,000	115,880	39,032	91,587	6,992	46,025	116,000	39,600	93,400	7,158	46,818	116,000	51,718	61,432	4,279	56,047
120,000	116,880	39,482	92,407	7,066	46,549	117,000	40,050	94,175	7,228	47,338	117,000	52,308	61,792	4,311	56,719
121,000	117,880	40,000	93,167	7,139	47,073	118,000	40,500	94,950	7,298	47,858	118,000	53,048	62,152	4,344	57,392
122,000	118,880	40,518	93,927	7,213	47,601	119,000	41,000	95,725	7,368	48,378	119,000	53,638	62,512	4,376	58,064
123,000	119,880	41,036	94,717	7,287	48,129	120,000	41,500	96,500	7,438	48,903	120,000	54,228	62,872	4,408	58,736
124,000	120,880	41,554	95,507	7,361	48,657	121,000	42,000	97,275	7,508	49,428	121,000	54,818	63,232	4,441	59,408
125,000	121,880	42,072	96,317	7,435	49,185	122,000	42,500	98,050	7,578	50,000	122,000	55,408	63,592	4,473	60,080
126,000	122,880	42,590	97,127	7,509	49,713	123,000	43,000	98,825	7,648	50,525	123,000	56,000	63,952	4,506	60,752
127,000	123,880	43,108	97,937	7,583	50,241	124,000	43,500	99,600	7,718	51,050	124,000	56,590	64,312	4,538	61,424
128,000	124,880	43,626	98,747	7,657	50,769	125,000	44,000	100,375	7,788	51,575	125,000	57,180	64,672	4,570	62,096
129,000	125,880	44,144	99,557	7,731	51,297	126,000	44,500	101,150	7,858	52,100	126,000	57,770	65,032	4,603	62,768
130,000	126,880	44,662	100,367	7,805	51,825	127,000	45,000	101,925	7,928	52,625	127,000	58,360	65,392	4,635	63,440
131,000	127,880	45,180	101,177	7,879	52,353	128,000	45,500	102,700	7,998	53,150	128,000	58,950	65,752	4,668	64,112
132,000	128,880	45,698	101,987	7,953	52,881	129,000	46,000	103,475	8,068	53,675	129,000	59,540	66,112	4,700	64,784
133,000	129,880	46,216	102,797	8,027	53,409	130,000	46,500	104,250	8,138	54,200	130,000	60,130	66,472	4,732	65,456
134,000	130,880	46,734	103,607	8,101	53,937	131,000	47,000	105,025	8,208	54,725	131,000	60,720	66,832	4,765	66,128
135,000	131,880	47,252	104,417	8,175	54,465	132,000	47,500	105,800	8,278	55,250	132,000	61,310	67,192	4,797	66,800
136,000	132,880	47,770	105,227	8,249	54,993	133,000	48,000	106,575	8,348	55,775	133,000	61,900	67,552	4,830	67,472
137,000	133,880	48,288	106,037	8,323	55,521	134,000	48,500	107,350	8,418	56,300	134,000	62,490	67,912	4,862	68,144
138,000	134,880	48,806	106,847	8,397	56,049	135,000	49,000	108,125	8,488	56,825	135,000	63,080	68,272	4,894	68,816
139,000	135,880	49,324	107,657	8,471	56,577	136,000	49,500	108,900	8,558	57,350	136,000	63,670	68,632	4,927	69,488
140,000	136,880	49,842	108,467	8,545	57,105	137,000	50,000	109,675	8,628	57,875	137,000	64,260	68,992	4,959	70,160
141,000	137,880	50,360	109,277	8,619	57,633	138,000	50,500	110,450	8,698	58,400	138,000	64,850	69,352	4,992	70,832
142,000	138,880	50,878	110,087	8,693	58,161	139,000	51,000	111,225	8,768	58,925	139,000	65,440	69,712	5,024	71,504
143,000	139,880	51,396	110,897	8,767	58,689	140,000	51,500	112,000	8,838	59,450	140,000	66,030	70,072	5,056	72,176
144,000	140,880	51,914	111,707	8,841	59,217	141,000	52,000	112,775	8,908	59,975	141,000	66,620	70,432	5,089	72,848
145,000	141,880	52,432	112,517	8,915	59,745	142,000	52,500	113,550	8,978	60,500	142,000	67,210	70,792	5,121	73,520
146,000	142,880	52,950	113,327	8,989	60,273	143,000	53,000	114,325	9,048	61,025	143,000	67,800	71,152	5,154	74,192
147,000	143,880	53,468	114,137	9,063	60,801	144,000	53,500	115,100	9,118	61,550	144,000	68,390	71,512	5,186	74,864
148,000	144,880	53,986	114,947	9,137	61,329	145,000	54,000	115,875	9,188	62,075	145,000	68,980	71,872	5,218	75,536
149,000	145,880	54,504	115,757	9,211	61,857	146,000	54,500	116,650	9,258	62,600	146,000	69,570	72,232	5,251	76,208
150,000	146,880	55,022	116,567	9,285	62,385	147,000	55,000	117,425	9,328	63,125	147,000	70,160	72,592	5,283	76,880
151,000	147,880	55,540	117,377	9,359	62,913	148,000	55,500	118,200	9,398	63,650	148,000	70,750	72,952	5,316	77,552
152,000	148,880	56,058	118,187	9,433	63,441	149,000	56,000	118,975	9,468	64,175	149,000	71,340	73,312	5,348	78,224
153,000	149,880	56,576	119,007	9,507	63,969	150,000	56,500	119,750	9,538	64,700	150,000	71,930	73,672	5,380	78,896

1985 Federal Law with H.R. 2413

1984 Federal Law with Booster Tax

Income to EITC/Tax Year 1980:

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax	Federal Taxable Income	Federal Income Tax Liability	Kansas Taxable Income	Kansas Income Tax	Total State and Federal Income Tax
154,000	150,880	56,263	119,695	9,523	65,785	151,000	57,214	119,693	9,522	66,536	151,000	74,168	74,232	5,418	79,581
155,000	151,880	56,753	120,499	9,595	66,348	152,000	57,504	121,448	9,598	67,094	152,000	74,028	74,392	5,445	82,253
156,000	152,880	57,243	121,303	9,667	66,910	153,000	57,994	121,203	9,658	67,652	153,000	75,448	74,752	5,478	82,926
157,000	153,880	57,733	122,107	9,740	67,472	154,000	58,484	121,958	9,726	68,218	154,000	75,088	75,112	5,510	81,598
158,000	154,880	58,223	122,911	9,812	68,035	155,000	58,974	122,713	9,794	68,768	155,000	76,728	75,472	5,542	82,270
159,000	155,880	58,713	123,715	9,884	68,597	156,000	59,464	123,468	9,862	69,326	156,000	77,365	75,632	5,575	82,943
160,000	156,880	59,203	124,519	9,957	69,159	157,000	59,954	124,223	9,930	69,884	157,000	78,008	76,192	5,627	83,615
161,000	157,880	59,693	125,323	10,029	69,722	158,000	60,444	124,978	9,998	70,442	158,000	78,648	76,552	5,640	84,288
162,000	158,880	60,183	126,127	10,101	70,284	159,000	60,934	125,733	10,066	71,000	159,000	79,288	76,912	5,672	84,960
163,000	159,880	60,673	126,931	10,174	70,847	160,000	61,424	126,488	10,134	71,558	160,000	79,928	77,272	5,704	85,632
164,000	160,880	61,163	127,735	10,246	71,409	161,000	61,914	127,243	10,202	72,116	161,000	80,568	77,532	5,737	86,305
165,000	161,880	61,653	128,539	10,318	71,971	162,000	62,404	127,998	10,270	72,674	162,000	81,208	77,992	5,759	86,977
166,000	162,880	62,143	129,343	10,391	72,534	163,000	62,894	128,753	10,338	73,238	163,000	81,848	78,328	5,820	87,649
167,000	163,880	62,633	130,147	10,463	73,096	164,000	63,384	129,508	10,405	73,802	164,000	82,488	78,648	5,828	88,321
168,000	164,880	63,123	130,951	10,536	73,658	165,000	63,874	130,258	10,473	74,373	165,000	83,128	78,968	5,857	89,009
169,000	165,880	63,613	131,755	10,608	74,221	166,000	64,364	131,000	10,540	74,944	166,000	83,768	79,288	5,886	89,700
170,000	166,880	64,103	132,559	10,680	74,783	167,000	64,854	131,750	10,608	75,508	167,000	84,408	79,608	5,915	90,391
171,000	167,880	64,593	133,363	10,753	75,345	168,000	65,344	132,500	10,675	76,075	168,000	85,048	79,928	5,944	91,082
172,000	168,880	65,083	134,167	10,825	75,908	169,000	65,834	133,250	10,743	76,643	169,000	85,688	80,248	5,972	91,773
173,000	169,880	65,573	134,971	10,897	76,471	170,000	66,324	134,000	10,811	77,211	170,000	86,328	80,568	6,001	92,464
174,000	170,880	66,063	135,775	10,969	77,033	171,000	66,814	134,750	10,878	77,778	171,000	86,968	80,888	6,030	93,155
175,000	171,880	66,553	136,579	11,041	77,596	172,000	67,304	135,500	10,945	78,345	172,000	87,608	81,208	6,059	93,846
176,000	172,880	67,043	137,383	11,113	78,158	173,000	67,794	136,250	11,013	78,913	173,000	88,248	81,528	6,088	94,537
177,000	173,880	67,533	138,187	11,185	78,721	174,000	68,284	137,000	11,080	79,480	174,000	88,888	81,848	6,116	95,228
178,000	174,880	68,023	138,991	11,257	79,283	175,000	68,774	137,750	11,148	80,048	175,000	89,528	82,168	6,145	95,919
179,000	175,880	68,513	139,795	11,329	79,846	176,000	69,264	138,500	11,215	80,615	176,000	90,168	82,488	6,174	96,610
180,000	176,880	69,003	140,599	11,401	80,408	177,000	69,754	139,250	11,283	81,183	177,000	90,808	82,808	6,203	97,301
181,000	177,880	69,493	141,403	11,473	81,054	178,000	70,244	140,000	11,350	81,750	178,000	91,448	83,128	6,232	97,992
182,000	178,880	69,983	142,207	11,545	81,616	179,000	70,734	140,750	11,418	82,318	179,000	92,088	83,448	6,260	98,683
183,000	179,880	70,473	143,011	11,617	82,178	180,000	71,224	141,500	11,485	82,885	180,000	92,728	83,768	6,289	99,374
184,000	180,880	70,963	143,815	11,689	82,740	181,000	71,714	142,250	11,553	83,453	181,000	93,368	84,088	6,318	100,065
185,000	181,880	71,453	144,619	11,761	83,296	182,000	72,204	143,000	11,620	84,020	182,000	94,008	84,408	6,347	100,756
186,000	182,880	71,943	145,423	11,833	83,858	183,000	72,694	143,750	11,688	84,588	183,000	94,648	84,728	6,376	101,447
187,000	183,880	72,433	146,227	11,905	84,420	184,000	73,184	144,500	11,755	85,155	184,000	95,288	85,048	6,404	102,138
188,000	184,880	72,923	147,031	11,977	84,982	185,000	73,674	145,250	11,823	85,723	185,000	95,928	85,368	6,433	102,829
189,000	185,880	73,413	147,835	12,049	85,544	186,000	74,164	146,000	11,890	86,290	186,000	96,568	85,688	6,462	103,520
190,000	186,880	73,903	148,639	12,121	86,106	187,000	74,654	146,750	11,958	86,858	187,000	97,208	86,008	6,491	104,211
191,000	187,880	74,393	149,443	12,193	86,668	188,000	75,144	147,500	12,025	87,425	188,000	97,848	86,328	6,520	104,902
192,000	188,880	74,883	150,247	12,265	87,230	189,000	75,634	148,250	12,093	87,993	189,000	98,488	86,648	6,549	105,593
193,000	189,880	75,373	151,051	12,337	87,792	190,000	76,124	149,000	12,160	88,560	190,000	99,128	86,968	6,578	106,284
194,000	190,880	75,863	151,855	12,409	88,354	191,000	76,614	149,750	12,228	89,128	191,000	99,768	87,288	6,606	106,975
195,000	191,880	76,353	152,659	12,481	88,916	192,000	77,104	150,500	12,295	89,695	192,000	100,408	87,608	6,635	107,666
196,000	192,880	76,843	153,463	12,553	89,478	193,000	77,594	151,250	12,363	90,263	193,000	101,048	87,928	6,664	108,357
197,000	193,880	77,333	154,267	12,625	90,040	194,000	78,084	152,000	12,430	90,830	194,000	101,688	88,248	6,693	109,048
198,000	194,880	77,823	155,071	12,697	90,602	195,000	78,574	152,750	12,498	91,398	195,000	102,328	88,568	6,721	109,739
199,000	195,880	78,313	155,875	12,769	91,164	196,000	79,064	153,500	12,565	91,965	196,000	102,968	88,888	6,750	110,430
200,000	196,880	78,803	156,679	12,841	91,726	197,000	79,554	154,250	12,633	92,533	197,000	103,608	89,208	6,779	111,121

Break point

Married Filing Joint Return with Three Exemptions

2413

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Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2413			
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate
\$1,000	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
2,000	0	0	0	0	0	0.0	0	0	0	0.0
3,000	0	0	0	0	0	0.0	0	0	0	0.0
4,000	880	0	0	0	0	0.0	0	0	0	0.0
5,000	1,880	0	0	0	0	0.0	0	0	0	0.0
6,000	2,880	0	900	18	1.8	900	18	18	1.8	1.8
7,000	3,880	37	1,863	37	1.9	1,863	37	19	1.9	1.9
8,000	4,880	147	2,753	55	1.8	2,753	55	18	1.8	1.8
9,000	5,880	259	3,641	73	1.8	3,641	73	18	1.8	1.8
10,000	6,880	379	4,521	98	2.5	4,521	98	25	2.5	2.5
11,000	7,880	499	5,401	129	3.1	5,401	129	31	3.1	3.1
12,000	8,880	639	6,261	160	3.1	6,261	160	31	3.1	3.1
13,000	9,880	779	7,121	195	3.4	7,121	195	34	3.4	3.4
14,000	10,880	919	7,841	224	2.9	7,841	224	29	2.9	2.9
15,000	11,880	1,059	8,541	252	2.8	8,541	252	28	2.8	2.8
16,000	12,880	1,208	9,232	279	2.8	9,232	279	28	2.8	2.8
17,000	13,880	1,368	9,912	306	2.7	9,912	306	27	2.7	2.7
18,000	14,880	1,528	10,672	344	3.7	10,672	344	37	3.7	3.7
19,000	15,880	1,688	11,512	386	4.2	11,512	386	42	4.2	4.2
20,000	16,880	1,852	12,348	427	4.2	12,348	427	42	4.2	4.2
21,000	17,880	2,032	13,168	468	4.1	13,168	468	41	4.1	4.1
22,000	18,880	2,212	13,988	509	4.1	13,988	509	41	4.1	4.1
23,000	19,880	2,392	14,808	562	5.3	14,808	562	53	5.3	5.3
24,000	20,880	2,572	15,628	616	5.3	15,628	616	53	5.3	5.3
25,000	21,880	2,787	16,413	667	5.1	16,413	667	51	5.1	5.1
26,000	22,880	3,007	17,193	718	5.1	17,193	718	51	5.1	5.1
27,000	23,880	3,227	17,973	768	5.1	17,973	768	51	5.1	5.1
28,000	24,880	3,447	18,753	819	5.1	18,753	819	51	5.1	5.1
29,000	25,880	3,676	19,524	869	5.0	19,524	869	50	5.0	5.0
30,000	26,880	3,926	20,274	921	5.1	20,274	921	51	5.1	5.1
31,000	27,880	4,176	21,024	977	5.6	21,024	977	56	5.6	5.6
32,000	28,880	4,426	21,774	1,033	5.6	21,774	1,033	56	5.6	5.6
33,000	29,880	4,676	22,524	1,089	5.6	22,524	1,089	56	5.6	5.6
34,000	30,880	4,926	23,274	1,146	5.6	23,274	1,146	56	5.6	5.6
35,000	31,880	5,199	24,001	1,200	5.5	24,001	1,200	55	5.5	5.5
36,000	32,880	5,479	24,721	1,254	5.4	24,721	1,254	54	5.4	5.4
37,000	33,880	5,759	25,441	1,308	5.4	25,441	1,308	54	5.4	5.4
38,000	34,880	6,039	26,161	1,362	5.4	26,161	1,362	54	5.4	5.4
39,000	35,880	6,319	26,881	1,416	5.4	26,881	1,416	54	5.4	5.4
40,000	36,880	6,610	27,590	1,469	5.3	27,590	1,469	53	5.3	5.3
41,000	37,880	6,940	28,260	1,519	5.0	28,260	1,519	50	5.0	5.0
42,000	38,880	7,270	28,930	1,570	5.0	28,930	1,570	50	5.0	5.0
43,000	39,880	7,600	29,600	1,620	5.0	29,600	1,620	50	5.0	5.0
44,000	40,880	7,930	30,270	1,670	5.0	30,270	1,670	50	5.0	5.0
45,000	41,880	8,260	30,940	1,720	5.0	30,940	1,720	50	5.0	5.0
46,000	42,880	8,590	31,610	1,771	5.0	31,610	1,771	50	5.0	5.0
47,000	43,880	8,920	32,280	1,821	5.0	32,280	1,821	50	5.0	5.0
48,000	44,880	9,250	32,950	1,871	5.0	32,950	1,871	50	5.0	5.0
49,000	45,880	9,580	33,620	1,921	5.0	33,620	1,921	50	5.0	5.0
50,000	46,880	9,910	34,290	1,972	5.0	34,290	1,972	50	5.0	5.0

Married Filing Joint Return with Three Exemptions

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2413			
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate
\$51,000	\$47,880	10,251	34,949	2,021	\$49	4.9	35,100	2,032	\$61	6.1
52,000	48,880	10,631	35,569	2,068	47	4.7	35,948	2,096	64	6.4
53,000	49,880	11,011	36,189	2,114	47	4.7	36,796	2,160	64	6.4
54,000	50,880	11,391	36,809	2,161	46	4.6	37,644	2,223	64	6.4
55,000	51,880	11,771	37,429	2,207	47	4.7	38,492	2,287	64	6.4
56,000	52,880	12,151	38,049	2,254	47	4.7	39,340	2,350	64	6.4
57,000	53,880	12,531	38,669	2,300	47	4.7	40,188	2,416	65	6.5
58,000	54,880	12,911	39,289	2,347	47	4.7	41,036	2,488	72	7.2
59,000	55,880	13,291	39,909	2,393	47	4.7	41,884	2,560	72	7.2
60,000	56,880	13,671	40,529	2,445	52	5.2	42,732	2,632	72	7.2
61,000	57,880	14,051	41,149	2,498	53	5.3	43,580	2,704	72	7.2
62,000	58,880	14,431	41,769	2,550	53	5.3	44,428	2,776	72	7.2
63,000	59,880	14,811	42,389	2,603	53	5.3	45,276	2,848	72	7.2
64,000	60,880	15,191	43,009	2,656	53	5.3	46,124	2,921	72	7.2
65,000	61,880	15,571	43,629	2,708	53	5.3	46,972	2,993	72	7.2
66,000	62,880	15,958	44,232	2,760	51	5.1	47,813	3,064	72	7.2
67,000	63,880	16,388	44,812	2,809	49	4.9	48,645	3,135	71	7.1
68,000	64,880	16,808	45,392	2,858	49	4.9	49,477	3,206	71	7.1
69,000	65,880	17,228	45,972	2,908	49	4.9	50,309	3,278	72	7.2
70,000	66,880	17,648	46,552	2,957	49	4.9	51,141	3,353	75	7.5
71,000	67,880	18,068	47,132	3,006	49	4.9	51,973	3,428	75	7.5
72,000	68,880	18,488	47,712	3,056	49	4.9	52,805	3,502	75	7.5
73,000	69,880	18,908	48,292	3,105	49	4.9	53,637	3,577	75	7.5
74,000	70,880	19,328	48,872	3,154	49	4.9	54,469	3,652	75	7.5
75,000	71,880	19,748	49,452	3,203	49	4.9	55,301	3,727	75	7.5
76,000	72,880	20,168	50,032	3,253	49	4.9	56,133	3,802	75	7.5
77,000	73,880	20,588	50,612	3,305	52	5.2	56,965	3,877	75	7.5
78,000	74,880	21,008	51,192	3,357	52	5.2	57,797	3,952	75	7.5
79,000	75,880	21,428	51,772	3,410	52	5.2	58,629	4,027	75	7.5
80,000	76,880	21,848	52,352	3,462	52	5.2	59,461	4,101	75	7.5
81,000	77,880	22,268	52,932	3,514	52	5.2	60,293	4,176	75	7.5
82,000	78,880	22,688	53,512	3,566	52	5.2	61,125	4,251	75	7.5
83,000	79,880	23,108	54,092	3,618	52	5.2	61,957	4,326	75	7.5
84,000	80,880	23,528	54,672	3,671	52	5.2	62,789	4,401	75	7.5
85,000	81,880	23,948	55,252	3,723	52	5.2	63,621	4,476	75	7.5
86,000	82,880	24,368	55,832	3,775	52	5.2	64,453	4,551	75	7.5
87,000	83,880	24,788	56,412	3,827	52	5.2	65,285	4,626	75	7.5
88,000	84,880	25,208	56,992	3,879	52	5.2	66,117	4,701	75	7.5
89,000	85,880	25,628	57,572	3,932	52	5.2	66,949	4,775	75	7.5
90,000	86,880	26,048	58,152	3,984	52	5.2	67,781	4,850	75	7.5
91,000	87,880	26,468	58,732	4,036	52	5.2	68,613	4,925	75	7.5
92,000	88,880	26,888	59,312	4,088	52	5.2	69,445	5,000	75	7.5
93,000	89,880	27,332	59,892	4,138	50	5.0	70,267	5,074	74	7.4
94,000	90,880	27,782	60,472	4,188	50	5.0	71,087	5,148	74	7.4
95,000	91,880	28,232	61,052	4,237	50	5.0	71,907	5,222	74	7.4
96,000	92,880	28,682	61,632	4,287	50	5.0	72,727	5,295	74	7.4
97,000	93,880	29,132	62,212	4,336	50	5.0	73,547	5,369	74	7.4
98,000	94,880	29,582	62,792	4,386	50	5.0	74,367	5,443	74	7.4
99,000	95,880	30,032	63,372	4,435	50	5.0	75,187	5,517	74	7.4
100,000	96,880	30,482	63,952	4,485	50	5.0	76,007	5,591	74	7.4

Married Filing Joint Return with Three Exemptions

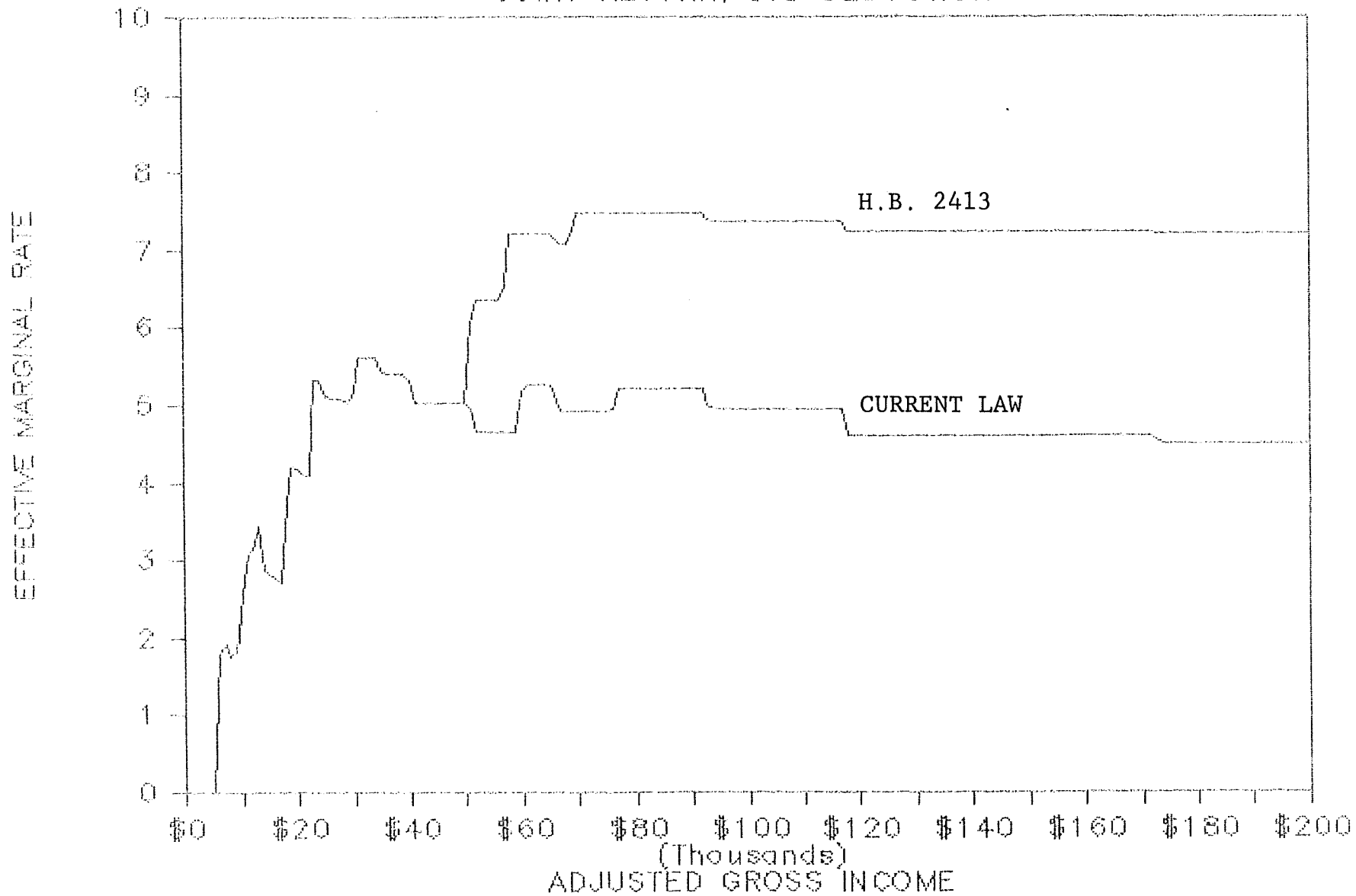
Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2413			
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate
\$101,000	\$97,880	30,932	64,269	4,534	\$50	5.0	76,827	5,664	\$74	7.4
102,000	98,880	31,382	64,819	4,584	50	5.0	77,647	5,738	74	7.4
103,000	99,880	31,832	65,369	4,633	50	5.0	78,467	5,812	74	7.4
104,000	100,880	32,282	65,919	4,683	50	5.0	79,287	5,886	74	7.4
105,000	101,880	32,732	66,469	4,732	50	5.0	80,107	5,960	74	7.4
106,000	102,880	33,182	67,019	4,782	50	5.0	80,927	6,033	74	7.4
107,000	103,880	33,632	67,569	4,831	50	5.0	81,747	6,107	74	7.4
108,000	104,880	34,082	68,119	4,881	50	5.0	82,567	6,181	74	7.4
109,000	105,880	34,532	68,669	4,930	50	5.0	83,387	6,255	74	7.4
110,000	106,880	34,982	69,219	4,980	50	5.0	84,207	6,329	74	7.4
111,000	107,880	35,432	69,769	5,029	50	5.0	85,027	6,402	74	7.4
112,000	108,880	35,882	70,319	5,079	50	5.0	85,847	6,476	74	7.4
113,000	109,880	36,332	70,869	5,128	50	5.0	86,667	6,550	74	7.4
114,000	110,880	36,782	71,419	5,178	50	5.0	87,487	6,624	74	7.4
115,000	111,880	37,232	71,969	5,227	50	5.0	88,307	6,698	74	7.4
116,000	112,880	37,682	72,519	5,277	50	5.0	89,127	6,771	74	7.4
117,000	113,880	38,133	73,067	5,326	49	4.9	89,947	6,845	74	7.4
118,000	114,880	38,623	73,577	5,372	46	4.6	90,751	6,918	72	7.2
119,000	115,880	39,113	74,087	5,418	46	4.6	91,555	6,990	72	7.2
120,000	116,880	39,603	74,597	5,464	46	4.6	92,359	7,062	72	7.2
121,000	117,880	40,093	75,107	5,510	46	4.6	93,163	7,135	72	7.2
122,000	118,880	40,583	75,617	5,556	46	4.6	93,967	7,207	72	7.2
123,000	119,880	41,073	76,127	5,601	46	4.6	94,771	7,279	72	7.2
124,000	120,880	41,563	76,637	5,647	46	4.6	95,575	7,352	72	7.2
125,000	121,880	42,053	77,147	5,693	46	4.6	96,379	7,424	72	7.2
126,000	122,880	42,543	77,657	5,739	46	4.6	97,183	7,496	72	7.2
127,000	123,880	43,033	78,167	5,785	46	4.6	97,987	7,569	72	7.2
128,000	124,880	43,523	78,677	5,831	46	4.6	98,791	7,641	72	7.2
129,000	125,880	44,013	79,187	5,877	46	4.6	99,595	7,714	72	7.2
130,000	126,880	44,503	79,697	5,923	46	4.6	100,399	7,786	72	7.2
131,000	127,880	44,993	80,207	5,969	46	4.6	101,203	7,858	72	7.2
132,000	128,880	45,483	80,717	6,015	46	4.6	102,007	7,931	72	7.2
133,000	129,880	45,973	81,227	6,060	46	4.6	102,811	8,003	72	7.2
134,000	130,880	46,463	81,737	6,106	46	4.6	103,615	8,075	72	7.2
135,000	131,880	46,953	82,247	6,152	46	4.6	104,419	8,148	72	7.2
136,000	132,880	47,443	82,757	6,198	46	4.6	105,223	8,220	72	7.2
137,000	133,880	47,933	83,267	6,244	46	4.6	106,027	8,292	72	7.2
138,000	134,880	48,423	83,777	6,290	46	4.6	106,831	8,365	72	7.2
139,000	135,880	48,913	84,287	6,336	46	4.6	107,635	8,437	72	7.2
140,000	136,880	49,403	84,797	6,382	46	4.6	108,439	8,509	72	7.2
141,000	137,880	49,893	85,307	6,428	46	4.6	109,243	8,582	72	7.2
142,000	138,880	50,383	85,817	6,474	46	4.6	110,047	8,654	72	7.2
143,000	139,880	50,873	86,327	6,519	46	4.6	110,851	8,727	72	7.2
144,000	140,880	51,363	86,837	6,565	46	4.6	111,655	8,799	72	7.2
145,000	141,880	51,853	87,347	6,611	46	4.6	112,459	8,871	72	7.2
146,000	142,880	52,343	87,857	6,657	46	4.6	113,263	8,944	72	7.2
147,000	143,880	52,833	88,367	6,703	46	4.6	114,067	9,016	72	7.2
148,000	144,880	53,323	88,877	6,749	46	4.6	114,871	9,088	72	7.2
149,000	145,880	53,813	89,387	6,795	46	4.6	115,675	9,161	72	7.2
150,000	146,880	54,303	89,897	6,841	46	4.6	116,479	9,233	72	7.2

Married Filing Joint Return with Three Exemptions

Federal Adjusted Gross Income	Federal Taxable Income	Federal Income Tax Liability	CURRENT LAW (WITHOUT BOOSTER TAX)				UNDER H.B. 2413			
			Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate	Kansas Taxable Income	Kansas Income Tax	Marginal Kansas Income Tax	Effective Marginal Rate
\$151,000	\$147,880	54,793	90,407	6,887	\$46	4.6	117,283	9,305	\$72	7.2
152,000	148,880	55,283	90,917	6,933	46	4.6	118,087	9,378	72	7.2
153,000	149,880	55,773	91,427	6,978	46	4.6	118,891	9,450	72	7.2
154,000	150,880	56,263	91,937	7,024	46	4.6	119,695	9,523	72	7.2
155,000	151,880	56,753	92,447	7,070	46	4.6	120,499	9,595	72	7.2
156,000	152,880	57,243	92,957	7,116	46	4.6	121,303	9,667	72	7.2
157,000	153,880	57,733	93,467	7,162	46	4.6	122,107	9,740	72	7.2
158,000	154,880	58,223	93,977	7,208	46	4.6	122,911	9,812	72	7.2
159,000	155,880	58,713	94,487	7,254	46	4.6	123,715	9,884	72	7.2
160,000	156,880	59,203	94,997	7,300	46	4.6	124,519	9,957	72	7.2
161,000	157,880	59,693	95,507	7,346	46	4.6	125,323	10,029	72	7.2
162,000	158,880	60,183	96,017	7,392	46	4.6	126,127	10,101	72	7.2
163,000	159,880	60,673	96,527	7,437	46	4.6	126,931	10,174	72	7.2
164,000	160,880	61,163	97,037	7,483	46	4.6	127,735	10,246	72	7.2
165,000	161,880	61,653	97,547	7,529	46	4.6	128,539	10,318	72	7.2
166,000	162,880	62,143	98,057	7,575	46	4.6	129,343	10,391	72	7.2
167,000	163,880	62,633	98,567	7,621	46	4.6	130,147	10,463	72	7.2
168,000	164,880	63,123	99,077	7,667	46	4.6	130,951	10,536	72	7.2
169,000	165,880	63,613	99,587	7,713	46	4.6	131,755	10,608	72	7.2
170,000	166,880	64,103	100,097	7,759	46	4.6	132,559	10,680	72	7.2
171,000	167,880	64,593	100,607	7,805	46	4.6	133,363	10,753	72	7.2
172,000	168,880	65,083	101,117	7,851	46	4.6	134,167	10,825	72	7.2
173,000	169,880	65,581	101,619	7,896	45	4.5	134,968	10,897	72	7.2
174,000	170,880	66,081	102,119	7,941	45	4.5	135,768	10,969	72	7.2
175,000	171,880	66,581	102,619	7,986	45	4.5	136,568	11,041	72	7.2
176,000	172,880	67,081	103,119	8,031	45	4.5	137,368	11,113	72	7.2
177,000	173,880	67,581	103,619	8,076	45	4.5	138,168	11,185	72	7.2
178,000	174,880	68,081	104,119	8,121	45	4.5	138,968	11,257	72	7.2
179,000	175,880	68,581	104,619	8,166	45	4.5	139,768	11,329	72	7.2
180,000	176,880	69,081	105,119	8,211	45	4.5	140,568	11,401	72	7.2
181,000	177,880	69,581	105,619	8,256	45	4.5	141,368	11,473	72	7.2
182,000	178,880	70,081	106,119	8,301	45	4.5	142,168	11,545	72	7.2
183,000	179,880	70,581	106,619	8,346	45	4.5	142,968	11,617	72	7.2
184,000	180,880	71,081	107,119	8,391	45	4.5	143,768	11,689	72	7.2
185,000	181,880	71,581	107,619	8,436	45	4.5	144,568	11,761	72	7.2
186,000	182,880	72,081	108,119	8,481	45	4.5	145,368	11,833	72	7.2
187,000	183,880	72,581	108,619	8,526	45	4.5	146,168	11,905	72	7.2
188,000	184,880	73,081	109,119	8,571	45	4.5	146,968	11,977	72	7.2
189,000	185,880	73,581	109,619	8,616	45	4.5	147,768	12,049	72	7.2
190,000	186,880	74,081	110,119	8,661	45	4.5	148,568	12,121	72	7.2
191,000	187,880	74,581	110,619	8,706	45	4.5	149,368	12,193	72	7.2
192,000	188,880	75,081	111,119	8,751	45	4.5	150,168	12,265	72	7.2
193,000	189,880	75,581	111,619	8,796	45	4.5	150,968	12,337	72	7.2
194,000	190,880	76,081	112,119	8,841	45	4.5	151,768	12,409	72	7.2
195,000	191,880	76,581	112,619	8,886	45	4.5	152,568	12,481	72	7.2
196,000	192,880	77,081	113,119	8,931	45	4.5	153,368	12,553	72	7.2
197,000	193,880	77,581	113,619	8,976	45	4.5	154,168	12,625	72	7.2
198,000	194,880	78,081	114,119	9,021	45	4.5	154,968	12,697	72	7.2
199,000	195,880	78,581	114,619	9,066	45	4.5	155,768	12,769	72	7.2
200,000	196,880	79,081	115,119	9,111	45	4.5	156,568	12,841	72	7.2

H.B. 2413 COMPARED TO CURRENT LAW

JOINT RETURN, STD DEDUCTION



LWVK LEAGUE OF WOMEN VOTERS OF KANSAS

909 Topeka Boulevard-Annex

913/354-7478

Topeka, Kansas 66612

February 27, 1985

STATEMENT TO THE HOUSE ASSESSMENT AND TAXATION COMMITTEE IN
SUPPORT OF HB 2412.

Members of the Committee:

I am Marian Warriner speaking for the League of Women Voters of
Kansas in support of HB 2412.

We believe that the most appropriate source of additional revenue
to support necessary state services should come from the income
tax. Our suggested method of achieving this growth is exactly
what HB 2412 proposes.

In 1982, Kansas ranked 40th among the states, far below the
national average in tax collections per \$1,000 of personal
income, and 30th in per capita collections. Therefore an
increase to 13% for the portion of income over \$50,000 (single)
or \$100,000 seems appropriate. We ask you to report it favorably.

Thank you.

2/27/85
Attachment
#4

Marian Warriner

Marian Warriner
LWVK Lobbyist

H. A. T

Atch. 4, 2/27/85

LEGISLATIVE TESTIMONY

Kansas Chamber of Commerce and Industry

500 First National Tower One Townsite Plaza Topeka, KS 66603-3460 (913) 357-6321



A consolidation of the
Kansas State Chamber
of Commerce,
Associated Industries
of Kansas,
Kansas Retail Council

HB 2413

February 27, 1985

KANSAS CHAMBER OF COMMERCE AND INDUSTRY

Testimony Before the

HOUSE ASSESSMENT AND TAXATION COMMITTEE

by

David S. Litwin
Director of Taxation

2/27/85
Attachment
#5

Mr. Chairman, members of the committee, I am David Litwin, representing the Kansas Chamber of Commerce and Industry. Thank you for the opportunity to testify on HB 2413.

The Kansas Chamber of Commerce and Industry (KCCI) is a statewide organization dedicated to the promotion of economic growth and job creation within Kansas, and to the protection and support of the private competitive enterprise system.

KCCI is comprised of more than 3,000 businesses which includes 200 local and regional chambers of commerce and trade organizations which represent over 161,000 business men and women. The organization represents both large and small employers in Kansas, with 55% of KCCI's members having less than 25 employees, and 86% having less than 100 employees.

The KCCI Board of Directors establishes policies through the work of hundreds of the organization's members who make up its various committees. These policies are the guiding principles of the organization and translate into views such as those expressed here.

We are opposed to the enactment of this bill. It would resurrect a variation of the recently expired, so-called booster tax. The formulas are not the same, but the

D. Litwin
Attch. 5 2/27/85

purpose and intention are identical, that is, to raise revenue by limiting the amount of federal income tax liability that can be deducted.

From my vantage point, I can tell you that the expiration of this tax was greeted by widespread relief in much of the business community. This tax was particularly resented by many taxpayers, and the problem was not one of money per se. Rather, it was widely perceived that this tax was nothing other than double taxation. It is inherently distasteful to have to pay tax on a tax. Please bear in mind I am not suggesting that there should be a tax credit on state tax for federal tax paid, but only that in calculating taxable income there should be full allowance for federal income tax paid. There is enough fodder for disputes in ordinary taxation, without injecting double taxation into the picture.

This negative feeling was heavily reinforced by the perception that the booster tax was discriminatory in that it affected only a segment of the taxpaying public. We believe that on the whole, while there should be progressivity, when it is necessary to raise additional revenue the measure should be applied across-the-board, and not just to those who are already in the higher tax brackets. Everyone should pull a share of the load, and merely by virtue of having a higher income to begin with, the taxpayer in the higher bracket would pay more tax dollars. That is entirely acceptable, but to put all of the burden on such taxpayers is not. If more revenue is required, then let's do so directly through a sales tax increase or a uniform income tax rise, not through the back door.

The bill would be unfair in another way as well. If you take two taxpayers with similar incomes, one may have a much larger federal tax liability than the other, for a variety of reasons. Yet, by limiting its deductibility, this bill would disregard the difference in their effective net incomes and the resulting difference in their abilities to pay Kansas income tax. What is there about federal income tax that

warrants discriminatory treatment? Why should this unavoidable expenditure be deemed any less, or more, deductible than others?

Finally, this bill would impact middle and upper income taxpayers. These categories include the people who make major economic decisions such as site location and expansion plans. When one considers the inherent unfairness of the booster tax principle, or at the very least the fact that it is widely viewed as unfair, it is particularly ill advised to apply this sort of measure to those who hold the key to Kansas' economic future.

Thank you again. If there are questions, I will be pleased to address them.