

## INDIVIDUAL INCOME TAX

**Year Enacted:** 1933  
**Statutory Citation:** K.S.A. Chapter 79, Article 32

A Kansas resident is required to file an individual income tax return if:

- They are required to file a federal income tax return, or
- Their Kansas adjusted gross income is more than the total of their Kansas standard deduction and exemption allowance.

The Kansas income tax is imposed on the entire income of every resident individual. Nonresidents of Kansas are taxed on income derived from Kansas sources.

Kansas begins its individual income tax calculation with federal adjusted gross income. This connection to the federal tax code adopts many of the tax expenditures that exist at the federal level. Any special provisions allowed by the federal government that reduce adjusted gross income will flow through to the Kansas tax return, thereby resulting in lower Kansas tax collections. Kansas law allows a taxpayer to claim a standard deduction (\$3000 single, \$6000 married filing jointly, \$4500 head of household) or itemized deductions and allows for a personal exemption deduction (\$2250 per exemption).

Schedule I-Married Filing Joint Current Rates on Kansas taxable income:

Over	But Not Over	The Tax is:
\$0	\$30,000	3.50% of Kansas taxable income
\$30,000	\$60,000	\$1,050 + 6.25% of excess over \$30,000
\$60,000		\$2,925 + 6.45% of excess over \$60,000

Schedule II-Single, Head of Household, or Married Filing Separate Current Rates on Kansas taxable income:

Over	But Not Over	The Tax is:
\$0	\$15,000	3.50% of Kansas taxable income
\$15,000	\$30,000	\$525 + 6.25% of excess over \$15,000
\$30,000		\$1,462.50 + 6.45% of excess over \$30,000

Modifications and deductions have been separately stated according to resident filers and nonresident filers. Nonresident filers of Kansas in many cases have a small percentage of income from Kansas sources. As a nonresident, a taxpayer must apply a nonresident percentage to come up with an actual Kansas tax liability.

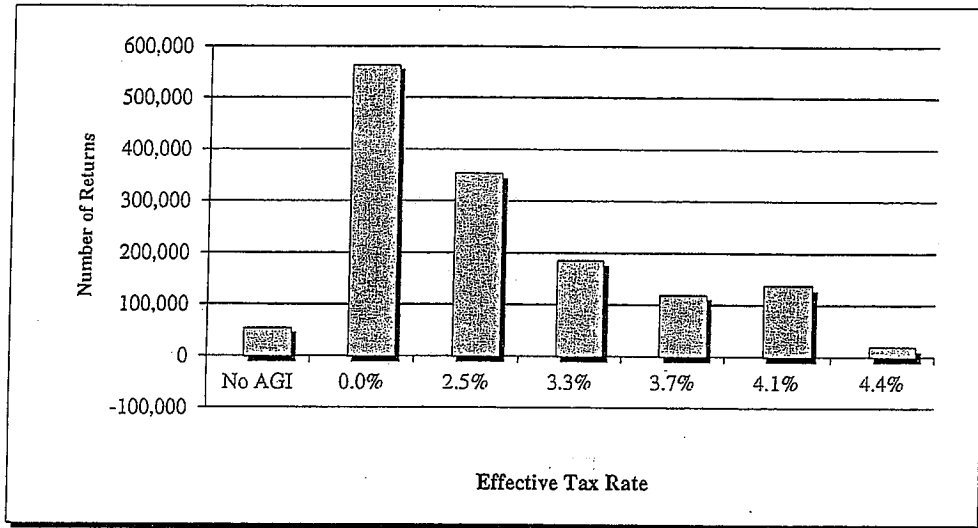
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Attachment # 3

# Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2009

Number of Returns Within Each Effective Tax Rate



Effective Tax Rate on Adjusted Gross Income *	Kansas Adjusted Gross Income Brackets	Number of Returns	Kansas Adjusted Gross Income	Tax Liability After All Credits
-0.03%	No KAGI -	55,739	(\$1,508,701,181)	(\$5,606,167)
-0.03%	\$0 - \$25,000	564,329	\$6,638,732,914	(\$1,728,589)
2.53%	\$25,000 - \$50,000	354,148	\$12,751,650,423	\$323,202,872
3.31%	\$50,000 - \$75,000	185,692	\$11,388,100,535	\$376,734,928
3.69%	\$75,000 - \$100,000	120,111	\$10,371,876,850	\$383,163,634
4.09%	\$100,000 - \$250,000	137,853	\$19,157,338,286	\$783,070,026
4.37%	\$250,000 - Over	<u>21,158</u>	<u>\$13,701,758,115</u>	<u>\$598,685,501</u>
3.39%	Total Kansas Residents	1,439,030	\$72,500,755,942	\$2,457,522,205

\* Effective rate is the tax liability (after all credits) divided by the adjusted gross income.

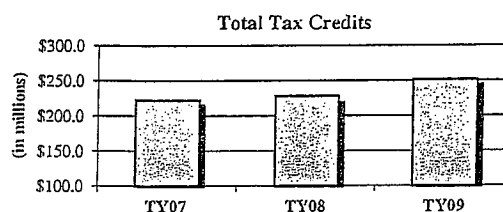
	Number of Taxpayers	Dollars Donated
KDOR Checkoff donations		
Meals on Wheels	7,972	\$135,931
Non Game Wildlife	8,081	\$110,565
WWII		
Military Emergency Relief	5,368	\$89,351
Breast Cancer Research	<u>6,102</u>	<u>\$82,025</u>
Total	27,523	\$417,872

*When do check \$81*

## Tax Year 2009 Kansas Department of Revenue Tax Credits

### Tax Credits Allowed on Returns in Tax Years

	TY 2007	TY 2008	TY 2009
Corporate Income Tax	\$ 75,152,880	\$ 83,735,825	\$ 88,695,982
Individual Income Tax	\$ 143,169,309	\$ 139,679,263	\$ 159,815,490
Privilege Tax	\$ 4,457,902	\$ 5,397,332	\$ 3,581,719
<b>Total Tax Credits</b>	<b>\$ 222,780,091</b>	<b>\$ 228,812,420</b>	<b>\$ 252,093,191</b>



Totals include confidential amounts.

#### Adoption Credit - \$1,437,192

K.S.A. 79-32,202 - First effective for taxable years commencing after 12/31/95.

Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return.

#### Agricultural Loan Interest Reduction Credit - \$0

K.S.A. 79-32,181a; 79-1126a - Effective for taxable years commencing after 12/31/99.

A state bank, national banking association, production credit association, or agricultural credit association chartered by the Farm Credit Administration which extends or renews an agricultural production loan to an eligible agricultural production borrower at an interest rate which is at least one whole percentage point (1%) less than the lowest interest rate made on loans with equivalent collateral or which reduces the rate of interest being charged on any outstanding agricultural production loan to an eligible agricultural borrower by at least one whole percentage point (1%) shall receive a credit against their tax liability.

#### Agritourism Liability Insurance Credit - \$4,208

K.S.A. 74-50,173 - Effective for all taxable years commencing after 12/31/03.

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity.

#### Alternative-Fuel Tax Credit - \$166,316

K.S.A. 79-32,201 - Effective for taxable years commencing after 12/31/95.

A credit is allowed for any person, association, partnership, limited liability company, limited partnership, or corporation who makes expenditures for a qualified alternative-fuel fueling station or who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas.

#### Angel Investor Credit - \$3,342,910

K.S.A. 74-8133 - Effective for taxable years commencing after 12/31/04.

Any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business shall receive a credit of 50% of the amount invested.

#### Assistive Technology Contribution Credit - \$0

K.S.A. 65-7108 - Effective for taxable years commencing after 12/31/02.

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed.

#### Biomass to Energy Credit - \$0

K.S.A. 79-32,233 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

#### Business and Job Development Credit (carryover) - \$3,863,187

K.S.A. 79-32,160a - Effective for taxable years commencing after 12/31/95.

Any manufacturing or nonmanufacturing business which invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be entitled to a tax credit.

#### Business and Job Development Credit (noncarryover) - \$2,472,030

K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/76.

A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

#### Business Machinery and Equipment Credit - \$39,902,521

K.S.A. 79-32,206 - Effective for taxable years commencing after 12/31/97.

A taxpayer may be allowed a credit in an amount equal to 20% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

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**Child Day Care Assistance Credit - \$73,293**

K.S.A. 79-32,190 - Effective for taxable years commencing after 12/31/88.

A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees.

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**Child Dependent Care Credit - \$9,494,379**

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77.

This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

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**Community Entrepreneurship Investor Credit - \$1,388,864**

K.S.A. 74-99c09 - Effective for taxable years commencing after 12/31/05.

An investor making a cash donation of \$250 or more in the Kansas community entrepreneurship fund shall receive a credit of 50% of the total amount of cash donation.

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**Community Service Credit - \$2,673,101**

K.S.A. 79-32,197 - Effective for taxable years commencing after 12/31/93.

Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.

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**Declared Disaster Capital Investment Credit - \$1,580,463**

K.S.A. 79-32,262 - Effective for taxable years 2008, 2009, and 2010.

An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Iola, Neodesha, or Osawatomie Kansas, or within one mile of the city limits of any such cities as long as the business is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the business facility and is limited to \$100,000 per taxpayer.

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**Disabled Access Credit - \$66,539**

K.S.A. 79-32,176, 177 - Effective for taxable years commencing after 12/31/77.

Individual and business taxpayers who incur certain expenditures to make their property accessible to the disabled; or to employ individuals with a disability may be eligible to receive a tax credit.

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**Earned Income Credit - \$81,429,527**

K.S.A. 79-32, 205 - Effective for taxable years commencing after 12/31/97.

The credit is available to resident taxpayers in an amount equal to 17% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

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**Electric Cogeneration Credit - \$0**

K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12

A taxpayer that makes investment in a new renewable electric cogeneration facility shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$50,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$50,000,000.

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**Environmental Compliance Credit - \$0**

K.S.A. 79-32,222 - Effective for taxable years commencing after 12/31/06.

A taxpayer that makes required expenditures in an existing refinery to comply with environmental standards or requirements established pursuant to federal or state statutes or regulations, adopted after December 31, 2006, shall be allowed a credit equal to 100% of the taxpayer's qualified expenditures.

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**Film Production Credit - \$0**

K.S.A. 79-32,258 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/13.

An eligible film production company that makes direct production expenditures in Kansas that are directly attributable to the production of a film in Kansas may receive an income tax credit of 30% of the direct production expenditures.

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**Food Sales Tax Refund - \$51,752,392**

K.S.A. 79-3635 - First effective for calendar year 1978 and forward.

The credit is for sales tax paid on food. There is a \$72 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$13,800; and a \$36 credit per exemption claim for a Kansas Adjusted Gross Income of \$13,801 to \$27,600.

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**Habitat Management Credit- \$0**

K.S.A. 79-32,203 - Effective for taxable years commencing after 12/31/97 and prior to 1/1/03.

An income tax credit is allowed for a property owner who pays property tax on property designated as a critical habitat or who incurs expenditures for managing a habitat.

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**High Performance Incentive Program - \$33,176,972**

K.S.A. 74-50,132; K.S.A. 79-32,160a(e) - Effective for taxable years commencing after 12/31/92.

A qualified firm making a cash investment in the training and education of its employees may be eligible to receive a tax credit. A credit may also be available for those qualified firms that make an investment in a qualified business facility.

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**Higher Education Deferred Maintenance Tax Credit - \$799,681**

K.S.A. 74-32,261 - Effective for taxable years 2008, 2009, 2010, 2011, and 2012.

A taxpayer that makes a contribution to a designated community college for capital improvement or a designated technical college for deferred maintenance or the purchase of technology or equipment may receive a tax credit in the amount of 60% of the contribution. A taxpayer that makes a contribution to a designated university for deferred maintenance may receive a tax credit in the amount of 50% of the contribution.

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**Historic Preservation Credit - \$7,173,150**

K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/00.

A tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

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**Historic Site Contribution Credit - \$140,874**

K.S.A. 79-32,211a - Effective for taxable years commencing after 12/31/06 and prior to 7/1/12.

Any taxpayer which contributes, gifts, or donates to a state-owned historic site or an organization which is exempt from federal income taxation pursuant to Section 50(c)(3) of the federal internal revenue code of 1986, which such organization owns and operates an historic site, to be used for the purpose of restoration, preservation or operation of such state-owned historic site or historic site of the establishment or maintenance of an endowment to provide for the future stability of such state-owned historic site or historic site shall be allowed a credit equal to 50% of the contribution, gift, or donation. The amount of the credit shall not exceed \$2500 for any one taxpayer in any taxable year.

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**Individual Development Account Credit - \$78,197**

K.S.A. 74-50,208 - Effective for taxable years commencing after 12/31/04.

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit of 50% of the amount contributed.

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**Integrated Coal Gasification Power Plant Credit - \$0**

K.S.A. 79-32,239 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in an integrated coal gasification power plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Law Enforcement Training Center Credit - \$0**

K.S.A. 79-32,242 - Effective for taxable years commencing after 12/31/05.

Any business firm which contributes cash to the Kansas Law Enforcement Training Center to be used by the Center for the purpose of providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of officers shall be allowed a credit that shall not exceed 50% of the total amount contributed.

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**National Guard and Reserve Employer Credit - \$0**

K.S.A. 79-32,244 - Effective for taxable years 2006, 2007, and 2008.

An income tax credit shall be allowed for employing a member of the Kansas Army and Air National Guard or a member of a Kansas unit of the Reserved Forces of the United States who was federally activated and deployed on or after August 7, 1990. The credit is 25% of the amount paid as salary or compensation, not to exceed \$7,000 for each member employed.

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**Nitrogen Fertilizer Plant Credit - \$0**

K.S.A. 79-32,229 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a nitrogen fertilizer plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Petroleum Refinery Credit - \$0**

K.S.A. 79-32,218 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Plugging of an Abandoned Oil or Gas Well Credit - \$0**

K.S.A. 79-32, 207 - Effective for taxable years commencing after 12/31/97.

Taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission shall be allowed a credit in the amount of 50% of the expenditures made for taxable years beginning after 12/31/97.

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**Qualifying Pipeline Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Regional Foundation Credit - \$596,845**

K.S.A. 74-50,154 - Effective for taxable years commencing after 12/31/03 and prior to 1/1/13.

Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 75% of the total amount contributed.

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**Research & Development Credit - \$2,401,109**

K.S.A. 79-32,182; K.S.A. 79-32,182a - Effective for taxable years commencing after 12/31/86.

A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research.

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**Single City Port Authority Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,212 - Effective for taxable years 2002 - 2021.

An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002.

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**Small Employer Health Insurance Credit - \$375,035**

K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/91 and prior to 1/1/93; second effective for taxable years commencing after 12/31/99.

An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit.

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**Storage and Blending Equipment Credit - \$0**

K.S.A. 79-32,252 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12.

A taxpayer that makes a qualified investment in equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$10,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$10,000,000.

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**Swine Facility Improvement Credit - \$0**

K.S.A. 79-32,204 - Effective for taxable years commencing after 12/31/97.

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility.

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**TAF Family Contribution Credit - \$0**

K.S.A. 79-32,200 - Effective for taxable years commencing after 12/31/93.

Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability.

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**Telecommunications Credit - \$4,604,389**

K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/01.

A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%.

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**Venture and Local Seed Capital Credits - Amount withheld for confidentiality.**

K.S.A. 74-8205, -8206, -8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.

A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock.

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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

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## KANSAS FOOD SALES TAX REFUND PROGRAM

**Year Enacted:** 1978

**Statutory Citation:** K.S.A. Chapter 79, Article 36

The food sales tax refund program offers a refund of the sales tax paid on food. To qualify for the program an individual must have lived in Kansas for the entire year and:

- be 55 years of age or older, OR
- was blind or totally and permanently disabled in calendar year of claim, OR
- had a dependent child under 18 who lived with you all year whom you claim as a personal exemption

The food sales tax refund for Tax Year 2011 is computed as follows:

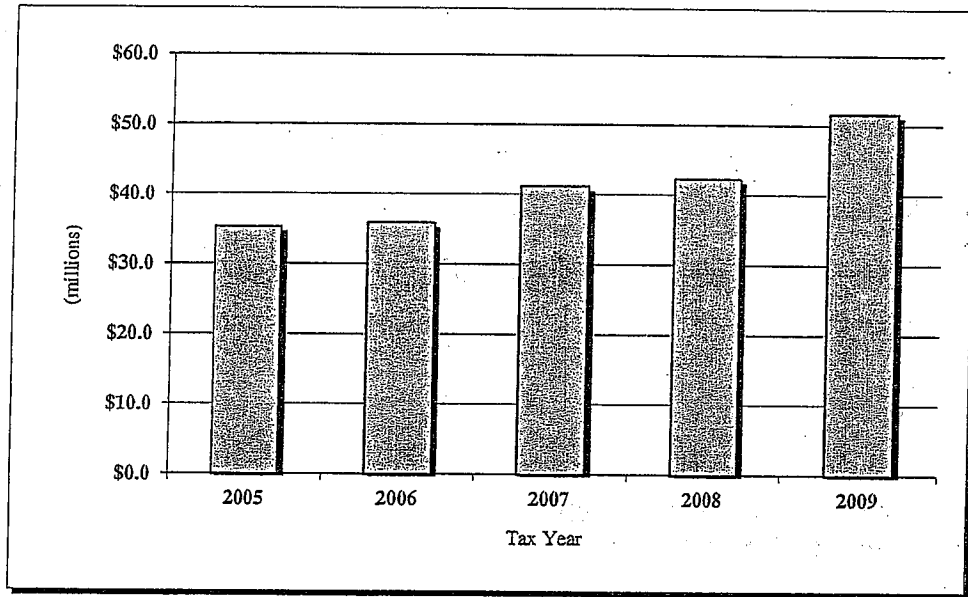
If the qualifying income is:	The refund is:
\$0 to \$17,700	\$91 multiplied by the number of Kansas exemptions.
\$17,700 to \$35,400	\$46 multiplied by the number of Kansas exemptions.
\$35,401 or greater	No refund

In process year 2010, the Kansas Department of Revenue issued \$51,752,392 in food sales tax refunds to 365,159 eligible filers.

## Food Sales Tax Credits

Claimants with a modified Kansas Adjusted Gross Income of:

TY 05: \$0 - \$13,800 or \$13,801 - \$27,600 qualify for a refund of: \$72 or \$36 respectively  
 TY 06: \$0 - \$14,300 or \$14,301 - \$28,600 qualify for a refund of: \$75 or \$37 respectively  
 TY 07: \$0 - \$14,850 or \$14,851 - \$29,700 qualify for a refund of: \$78 or \$38 respectively  
 TY 08: \$0 - \$15,150 or \$15,151 - \$30,300 qualify for a refund of: \$80 or \$39 respectively  
 TY 09: \$0 - \$15,950 or \$15,951 - \$31,900 qualify for a refund of: \$84 or \$41 respectively



<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2005	292,014	\$35,402,815	2.2%
2006	285,000	\$35,925,088	1.5%
2007	321,033	\$41,231,265	14.8%
2008	322,248	\$42,356,907	2.7%
2009	365,159	\$51,752,392	22.2%

\*Beginning in 1998, amounts reflect tax year payments and not fiscal year payments.



## KANSAS HOMESTEAD REFUND PROGRAM

**Year Enacted:** 1970

**Statutory Citation:** K.S.A. Chapter 79, Article 45

The homestead refund program is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. The refund percentage is based on the total household income. If an individual owns their home, the refund is a percentage of the general property tax. If the individual rents their home, 15% of the rent paid for occupancy is used as the property tax amount. The maximum refund is \$700. As a Kansas resident the entire year, an individual is eligible if the total household income is \$31,200 or less and the individual:

- is 55 years of age or older, OR
- was blind or totally and permanently disabled in calendar year of claim, OR
- had a dependent child under 18 who lived with you all year whom you claim as a personal exemption

In fiscal year 2011, the Kansas Department of Revenue issued \$38,084,917 in homestead refunds to 120,029 homeowners and renters.

## SELECTIVE ASSISTANCE FOR EFFECTIVE SENIOR RELIEF (SAFE SENIOR)

**Year Enacted:** 2008

**Statutory Citation:** K.S.A. Chapter 79, Article 45

Safe Senior is a property tax refund program administered under the provisions of the Kansas Homestead Act (property tax refund). For tax years 2008, 2009, and 2010, the refund is 45% of the general property tax paid or to be paid. For tax year 2011 and all tax years thereafter, the refund is 75% of the general property tax paid or to be paid. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. As a Kansas resident the entire year, an individual is eligible if the total household income is \$17,500 or less and the individual:

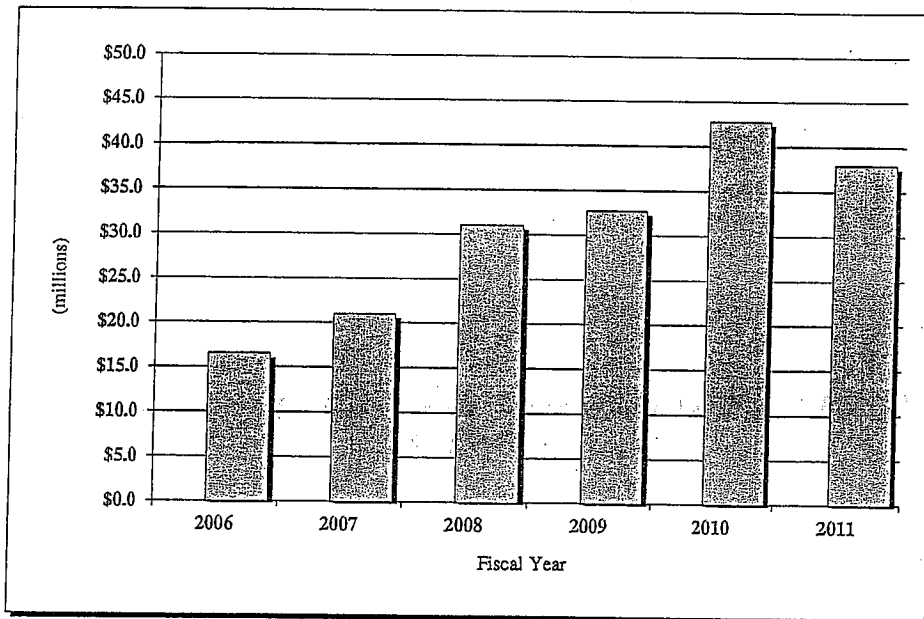
- is 65 years of age or older for all of calendar year
- owned a home in Kansas during calendar year

In fiscal year 2011, the Kansas Department of Revenue issued \$1,241,567 in SAFE SENIOR refunds to 1,600 homeowners. This is reported as a part of the total homestead refunds issued.

## Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. In Tax Year 2009, the maximum refund is \$700 and the maximum household income is \$31,300.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax 2009, the maximum household income is \$17,500. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. In fiscal year 2011, the Kansas Department of Revenue issued \$1,241,567 in SAFE SENIOR refunds to 1,600 homeowners. This is reported as a portion of the total homestead refunds issued.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2006	72,797	\$16,643,446	9.9%
2007	79,661	\$21,108,029	26.8%
2008	96,020	\$31,126,798	47.5%
2009	102,586	\$32,818,510	5.4%
2010	132,136	\$42,871,586	30.6%
2011	120,029	\$38,084,917	-11.2%

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2010

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions		Standard Deductions	
			Up To	Over	Single	Dependents	S	M/J
Colorado	4.63%	1	—Flat Rate—		-	-	-	-
Iowa	0.36%-8.98%	9	\$1,439	\$64,756	\$40 credit	\$40 Credit	\$1,810	\$4,460
Kansas	3.5%-6.45%	3	\$15,000	\$30,000	\$2,250	\$2,250	\$3,000	\$6,000
Missouri	1.5%-6.0%	10	\$1,000	\$9,000	\$2,100	\$1,200	\$5,700	\$11,400
Nebraska	2.56%-6.84%	4	\$2,400	\$27,000	\$118 credit	\$118 credit	\$5,450	\$10,900
Oklahoma	0.5%-5.5%	7	\$1,000	\$8,700	\$1,000	\$1,000	\$5,700	\$11,400

State Notes:

Iowa has a statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation.

Iowa and Missouri allow some or all of federal income tax paid to be deducted from state taxable income.

Kansas, Nebraska effectively double bracket widths for married couples filing jointly. Oklahoma increases, but does not double, all or some bracket widths for joint filers. Iowa and Missouri do not adjust their brackets for joint filers.

Iowa, Missouri have county or city level income taxes, in Iowa the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction is 0.3%, in Missouri it is 0.12%.

Oklahoma's top marginal rate reduces from 5.5% to 5.25% in 2012, for income above \$6000

Colorado personal exemptions and standard deductions are the same as federal due to income tax starting point.

Source: State Individual Income Tax Rates, [http://www.taxfoundation.org/files/state\\_ind\\_income\\_rates](http://www.taxfoundation.org/files/state_ind_income_rates), CCH Smart Charts