

**141.315 Department to promulgate regulations governing certain types of wage payments.**

If payment of wages is made to an employee by an employer:

- (1) With respect to a payroll period or other period, any part of which is included in a payroll period or other period with respect to which wages are also paid to such employee by such employer, or
- (2) Without regard to any payroll period or other period, but on or prior to the expiration of a payroll period or other period with respect to which wages are also paid to such employee by such employer; or
- (3) With respect to a period beginning in one (1) and ending in another calendar year; or
- (4) Through an agent, fiduciary, or other person who also has the control, receipt, custody, or disposal of, or pays, the wages payable by another employer to such employee, the manner of withholding and the amount to be deducted and withheld under KRS 141.310 shall be determined in accordance with regulations promulgated by the department under which the withholding exemption allowed to the employee in any calendar year shall approximate the withholding exemption allowable with respect to an annual payroll period.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 496, effective June 20, 2005. -- Created 1954 Ky. Acts ch. 79, sec. 23, effective June 17, 1954.