

141.335 Annual withholding statement to be furnished employee.

- (1) Every person required to deduct and withhold from an employee a tax under KRS 141.310 or 141.315, or who would have been required to deduct and withhold a tax under KRS 141.310 or 141.315 if the employee had claimed no more than one (1) withholding exemption, shall furnish to each such employee in respect of the remuneration paid by such person to such employee during the calendar year, on or before January 31 of the succeeding year, or, if his employment is terminated before the close of such calendar year, on the day on which the last payment of remuneration is made, a written statement showing the following:
 - (a) the name of such person;
 - (b) the name of the employee and his social security account number;
 - (c) the total amount of wages as defined in KRS 141.010; and
 - (d) the total amount deducted and withheld as tax under KRS 141.310 and 141.315.
- (2) The statement required to be furnished by this section in respect of any wages shall be furnished at such other times, shall contain such other information, and shall be in such form as the department may by regulations prescribe. A duplicate of such statement if made and filed in accordance with regulations prescribed by the department shall constitute the return required to be made in respect of such wages under KRS 141.150.
- (3) The department may promulgate regulations providing for reasonable extensions of time, not in excess of thirty (30) days, to employers required to furnish statements under this section.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 499, effective June 20, 2005. -- Created 1954 Ky. Acts ch. 79, sec. 27, effective June 17, 1954.