

### **141.370 Tables for determining tax to be withheld.**

The tax levied under KRS 141.020 and required to be withheld under KRS 141.310, unless determined by KRS 141.315, shall be withheld in accordance with the tables provided by the department. The department shall annually publish withholding tables for use in determining the amount of tax to be withheld under KRS 141.310 and 141.315. The tables shall reflect the tax computed under KRS 141.020 for the midpoint of each income range using the standard deduction allowed under KRS 141.081. The withholding tables shall be available in an on-line format.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 502, effective June 20, 2005; and ch. 168, sec. 22, effective March 18, 2005. -- Created 1970 Ky. Acts ch. 216, sec. 10.

**Legislative Research Commission Note** (3/18/2005). 2005 Ky. Acts ch. 168, sec. 165, provides that this section shall apply to tax years beginning on or after January 1, 2005.

**Legislative Research Commission Note** (3/18/2005). This section was amended by 2005 Ky. Acts chs. 85 and 168, which do not appear to be in conflict and have been codified together.

**Legislative Research Commission Note** (3/18/2005). 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.

**Legislative Research Commission Note.** This section as enacted by Acts 1970, ch. 216 applies to taxable years beginning on or after January 1, 1971.