

KENTUCKY'S WITHHOLDING CERTIFICATE

2022

Social Securit						
 	1 1 1					
Name—Last, First, Middle Initial						
Mailing Address (Number and Street including Apar	tment Number or P.O. Box)					
City, Town or Post Office	State	ZIP Code				
All Kentucky wage earners are to of Revenue annually adjust the s						70. The Department
Check if exempt:						
☐ 1. Kentucky income tax liab	oility is not expecte	d this year (s	see instruction	ons)		
☐ 2. You qualify for the Fort C	ampbell Exemptio	n Certificate.	I am a resid	dent of		
☐ 3. You qualify for the nonre	sident military spo	use exempti	on			State
☐ 4. You work in Kentucky an	d reside in a recipr	ocal state				
Additional withholding per pay p	period under agree	ment with er	mployer	\$		
Under penalties of perjury, I dec it is true, correct, and complete.	lare that I have exa	mined this c	ertificate an	d, to the b	pest of my kn	owledge and belief,
Signature					Date	
	Instru	uctions to En	nployees			

All Kentucky wage earners are taxed at a flat 5% tax rate with an allowance for the standard deduction.

You may be exempt from withholding if any of the four conditions below are met:

- 1. You may be exempt from withholding for 2022 if both the following apply:
 - For 2021, you had a right to a refund of all Kentucky income tax withheld because you had no Kentucky income tax liability, and
 - For 2022, you expect a refund of all your Kentucky income tax withheld.

Income Tax Liability Thresholds—The 2021 filing threshold amount based upon federal poverty level is expected to be \$12,880 for a family size of one (singe, or married living apart from your spouse for the entire year), \$17,420 for a family of two (single with one dependent child or a married couple), \$21,690 for a family of three (single with two dependent children or a married couple with one dependent child) and \$26,500 for a family of four or more (single with three dependent children or a married couple with two or more dependent children). Modified gross income is equal to your federal adjusted gross income plus any interest income from other states municipal bonds and pension income from a qualifying lump-sum distribution. If your combined modified gross income is expected to be less than the threshold amount for your family size, then you (and your spouse, if applicable) may not have an income tax liability.

If both the above statements apply, you are exempt and may check box 1. Your exemption for 2022 expires February 15, 2023.

2. Under the provisions of Public Law 105–261, pay and compensation earned at the Fort Campbell, Kentucky, military base is exempt from Kentucky income tax if you are not a resident of Kentucky. KRS 141.010(32) defines "resident" as an individual domiciled within this state or an individual who is not domiciled in this state, but maintains a place of abode in this state and spends in the aggregate more than one hundred eighty-three (183) days of the taxable year in this state.

Check box 2 if you certify that you are not a resident of Kentucky and only earn wages as an employee at Fort Campbell, Kentucky. This exemption must be revoked within 10 days of a move or change of address to Kentucky.

amended by the Military Spouses Residence Relief Act. You must complete the worksheet below to determine if you are eligible.
In order to qualify you must complete this form in full, certify that the you are not subject to Kentucky withholding tax becaus you met the conditions set forth below, and provide a copy of your spouse's military picture ID issued to the employee by th U.S. Department of Defense.
1. My spouse is a military servicemember
If yes, enter the 2-letter state code of the servicemember's state of domicile 6. I am present in Kentucky solely to be with my military servicemember spouse(check one)
If you checked "YES" to all the statements above, your earned income is exempt from Kentucky withholding tax.
Check box 3 if you checked "YES" to all the statements listed in the worksheet. You are exempt from Kentucky income tawithholding. This exemption will terminate if any of the answers to the questions changes to "NO." In general, the exemption termination date will be the earlier of: • The day the military servicemember is no longer in the military; • The day the employee enlists in the military; • The day the employee and the military servicemember no longer live at the same address; or • The day the military servicemember's permanent duty station changes to a location outside of Kentucky. 4. You may be exempt from withholding if you work in Kentucky but reside in one of the following reciprocal states: Illinois, Indiana, Michigan, West Virginia, Wisconsin, Virginia and you commute daily or Ohio and you are not a sharehold er-employee who is a "twenty (20) percent or greater" direct or indirect equity investor in a S corporation. In order to qualify you must complete the worksheet below:
I have not been a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Kentucky and reside in: ☐ Illinois, ☐ Indiana, ☐ Michigan, ☐ West Virginia, ☐ Wisconsin ☐ Virginia and commute daily to my place of employment in Kentucky. (Must commute daily to apply.) ☐ Ohio and I am not a shareholder-employee who is a "twenty (20) percent or greater" direct or indirect equity investor in an S corporation.
Check box 4 if you certify you work in Kentucky and reside in a reciprocal state. If you meet any of the four exemptions you are exempted from Kentucky withholding. However, you must complete this form and file it with your employer before withholding can be stopped. You will need to maintain a copy of the K-4 for your permanent records.
Instructions to Employees
Instructions to Employers Form K-4 is only required to document that an employee has requested an exemption from withholding OR to

You may be exempt from withholding, if you meet the conditions set for under the Servicemember Civil Relief Act as

Form K-4 is only required to document that an employee has requested an exemption from withholding OR to document that an employee has requested additional withholding in excess of the amounts calculated using the formula or tables. If neither situation applies, then an employer is not required to maintain Form K-4.

Upon receipt of this form, properly completed, you are authorized to discontinue withholding for an employee who qualifies for one of the four exemptions. Retain a copy of all K-4's received from employees.

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