FINANCE AND ADMINISTRATION CABINET
Department of Revenue
(Amended at ARRS Committee)

103 KAR 18:090. Payroll records.

RELATES TO: KRS 131.130, 141.050, 141.310, 141.315, 141.325
STATUTORY AUTHORITY: KRS 131.130(1), 141.050(4)
NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations to administer and enforce Kentucky's tax laws. KRS 141.050(4) requires the department to promulgate administrative regulations to effectively carry out the provisions of KRS Chapter 141. This administrative regulation provides guidelines for the maintenance and retention of records relative to income tax withholding by employers.

Section 1. Maintain Records.
(1)
(a) Every employer required to deduct and withhold income tax upon wages shall keep employee withholding exemption certificates and records showing the following:
1. The number of persons employed during the year whose wages are subject to withholding;
2. The periods of employment; and
3. The amounts and dates of payment to each person.
(b) No specific form for records has been prescribed by the department.
(2) Records required by this administrative regulation shall be maintained for a period of at least four (4) years after the date the withholding return is filed or the date tax withheld by the employer is paid, whichever is later.
(IW-9; 1 Ky.R. 330; eff. 2-5-1975; TAm eff. 6-22-2017; TAm eff. 7-16-2018; 48 Ky.R. 490, 1509; eff. 2-1-2022.)
CONTACT PERSON: Gary Morris, Executive Director, Office of Tax Policy and Regulation, Department of Revenue, 501 High Street, Station 1, Frankfort, Kentucky 40601, phone (502) 564-0424, fax (502) 564-3875, email Gary.Morris@ky.gov.