

103 KAR 18:110. Voluntary withholding.

RELATES TO: KRS 141.310, 141.370

STATUTORY AUTHORITY: KRS 131.130, 141.310, 141.370

CERTIFICATION STATEMENT:

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations necessary to administer and enforce Kentucky's tax laws. This administrative regulation authorizes employers and employees to voluntarily agree to additional withholding as set forth in KRS 141.310(8).

Section 1. Additional withholding. In addition to tax required to be withheld by the tables required by KRS 141.370 or by any withholding computer formula published by the department, an employee may authorize his employer to withhold additional Kentucky income tax using Form K-4, Kentucky Withholding Certificate, Revenue Form 42A804.

(103 KAR 018:110. IW-11; 1 Ky.R. 331; eff. 2-5-1975; 2 Ky.R. 588; 3 Ky.R. 287; eff. 8-4-1976; 9 Ky.R. 10; eff. 8-11-1982; 16 Ky.R. 2698; eff. 8-2-1990; 17 Ky.R. 1524; eff. 11-21-1990; 36 Ky.R. 1522; 2046-M; eff. 4-2-2010; 45 Ky.R. 1073; eff. 1-4-2019; Crt eff. 12-15-2025.)