

Individual Income Tax Hypothetical Taxpayers

All taxpayers are assumed to have no Kansas addition or subtraction modifications, to take the standard deduction, and to have no tax credits.

The tax amounts listed below exclude the impact of standard deduction changes in HB 2457 and only include the effects of rate and bracket changes.

The 5.25% Proposal represents a single-bracket individual income tax plan with a rate of 5.25% and the first \$6,150/\$12,300 of taxable income untaxed.

Single Filer, no dependents

Fed. Adj. Gross Inc.	Kansas Taxable Income	Tax, Current Law	Tax, HB 2457	Tax Change	Tax, 5.25% Prop.	Tax Change
12,500	6,750	209	56	(154)	32	(178)
25,000	19,250	688	674	(14)	688	(0)
50,000	44,250	2,065	1,912	(153)	2,000	(65)
75,000	69,250	3,490	3,149	(340)	3,313	(177)
100,000	94,250	4,915	4,387	(528)	4,625	(290)
250,000	244,250	13,465	11,812	(1,653)	12,500	(965)

Married Couple Filing Jointly, no dependents

Fed. Adj. Gross Inc.	Kansas Taxable Income	Tax, Current Law	Tax, HB 2457	Tax Change	Tax, 5.25% Prop.	Tax Change
25,000	12,500	388	62	(326)	11	(377)
50,000	37,500	1,324	1,299	(24)	1,323	(1)
75,000	62,500	2,648	2,537	(111)	2,636	(12)
100,000	87,500	4,073	3,774	(298)	3,948	(125)
250,000	237,500	12,623	11,199	(1,423)	11,823	(800)

Married Couple Filing Jointly, two dependents

Fed. Adj. Gross Inc.	Kansas Taxable Income	Tax, Current Law	Tax, HB 2457	Tax Change	Tax, 5.25% Prop.	Tax Change
25,000	8,000	248	0	(248)	0	(248)
50,000	33,000	1,088	1,077	(11)	1,087	(1)
75,000	58,000	2,400	2,314	(86)	2,399	(1)
100,000	83,000	3,816	3,552	(264)	3,712	(104)
250,000	233,000	12,366	10,977	(1,389)	11,587	(779)