

## **Authorization to Withhold Kentucky State Income Tax**

Please review the options below and check whichever box applies. The *West Virginia Employee's Withholding Exemption Certificate* must be completed by everyone. The Kentucky "standard rate" for 2023 is 4.5%.

I am a resident of Kentucky and wish to have Kentucky state income tax withheld from my paycheck at the standard rate. (Does not require completion of Kentucky Form K-4.)

I am a resident of Kentucky and wish to have Kentucky state income tax withheld from my paycheck at the standard rate **with additional withholding per pay period**.

Kentucky Form K-4 must be completed with an additional dollar amount **per pay period** indicated. Check here once Form K-4 has been completed and attached.

I am a resident of Kentucky and wish to be exempted from Kentucky state income tax withholding.

Kentucky Form K-4 must be completed with an exemption reason checked. Review the "Instructions to Employees" section of Form K-4 for exemption explanations. **If more than one reason for exemption is checked, the form will be considered invalid and Kentucky state income tax will be withheld from your paycheck at the standard rate.** A copy of the completed Form K-4 should be made and provided to the employee. Check here once Form K-4 has been completed, a copy has been provided to the employee, and the original has been attached.

WV/IT-104NR  
Rev. 03/2023

### **WEST VIRGINIA CERTIFICATE OF NONRESIDENCE**

This form is to be completed by employees who reside in Kentucky, Maryland, Ohio, Pennsylvania, Virginia, or by an employee who is a Military Spouse exempt from income tax on wages.

I certify that I am a legal resident of the state of \_\_\_\_\_ and am not subject to West Virginia withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

*I hereby certify, under penalties provided by law, that I am not a resident of West Virginia, that I reside in the State of \_\_\_\_\_ and live at the address shown on this certificate, and request is hereby made to my employer to NOT withhold West Virginia income tax from wages paid to me. If at any time hereafter I become a resident of West Virginia, or otherwise lose my state of being exempt from West Virginia withholding taxes, I will properly notify my employer of such fact within ten (10) days from the date of change so that my employer may then withhold West Virginia income tax from my wages.*

*I certify that the above statements are true, correct, and complete.*

Date \_\_\_\_\_ Signature \_\_\_\_\_

**KENTUCKY'S WITHHOLDING  
CERTIFICATE****2023**

Social Security Number     			
Name—Last, First, Middle Initial			
Mailing Address (Number and Street including Apartment Number or P.O. Box)			
City, Town or Post Office	State	ZIP Code	

All Kentucky wage earners are taxed at a flat 4.5% rate with a standard deduction allowance of \$2,980. The Department of Revenue annually adjust the standard deduction in accordance with KRS 141.081(2)(a).

Check if exempt:

- ☐ 1. Kentucky income tax liability is not expected this year (see instructions)
- ☐ 2. You qualify for the Fort Campbell Exemption Certificate. I am a resident of \_\_\_\_\_ State
- ☐ 3. You qualify for the nonresident military spouse exemption
- ☐ 4. You work in Kentucky and reside in a reciprocal state

Additional withholding per pay period under agreement with employer \$ \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
Signature Date

**Instructions to Employees**

All Kentucky wage earners are taxed at a flat 4.5% tax rate with an allowance for the standard deduction.

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

- You may be exempt from withholding for 2023 if both the following apply:
  - For 2022, you had a right to a refund of all Kentucky income tax withheld because you had no Kentucky income tax liability, and
  - For 2023, you expect a refund of all your Kentucky income tax withheld.

**Income Tax Liability Thresholds**—The 2022 filing threshold amount based upon federal poverty level is expected to be \$13,590 for a family size of one (single, or married living apart from your spouse for the entire year), \$18,310 for a family of two (single with one dependent child or a married couple), \$23,030 for a family of three (single with two dependent children or a married couple with one dependent child) and \$27,750 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 2023 expires February 15, 2024.

- 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.

3. You may be exempt from withholding, if you meet the conditions set for under the Servicemember Civil Relief Act as 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 because you met the conditions set forth below, and provide a copy of your spouse's military picture ID issued to the employee by the U.S. Department of Defense.

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1. My spouse is a military servicemember.....(check one) ☐ YES ☐ NO  
2. I am NOT a military servicemember.....(check one) ☐ YES ☐ NO  
3. My military servicemember spouse has a current military order assigning him or her  
to a military location in Kentucky.....(check one) ☐ YES ☐ NO  
4. I and my military servicemember spouse live at the same address.....(check one) ☐ YES ☐ NO  
5. My military servicemember's state of domicile is a state other than Kentucky and I am  
electing to use that state of domicile.....(check one) ☐ YES ☐ NO  
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) ☐ YES ☐ NO

**If you checked "YES" to all the statements above, your earned income is exempt from Kentucky withholding tax.**

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Check box 3 if you checked "YES" to all the statements listed in the worksheet. You are exempt from Kentucky income tax withholding. 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 shareholder-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:

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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.

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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.**

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### Instructions to Employers

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.