

TY 2017 Kansas K40 Tax Returns

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	21,133	1,373	22,506
	1.8%	0.1%	1.9%
\$0.01 - \$25,000	413,545	12,391	425,936
	34.7%	1.0%	35.7%
\$25,000.01 - \$50,000	276,685	21,768	298,453
	23.2%	1.8%	25.0%
\$50,000.01 - \$75,000	125,757	23,481	149,238
	10.5%	2.0%	12.5%
\$75,000.01 - \$100,000	85,405	23,832	109,237
	7.2%	2.0%	9.2%
\$100,000.01 - \$250,000	95,056	67,001	162,067
	8.0%	5.6%	13.6%
\$250,000.01 - Over	5,242	19,926	25,168
	0.4%	1.7%	2.1%
Total: Resident Filers	1,022,309	169,372	1,192,605
	85.8%	14.2%	100.0%

Data Sources:
 1. Kansas Department of Revenue, Tax Year 2017 K40 Tax Returns
 2. Internal Revenue Services, Tax Year 2017 1040 Tax Returns

TY 2018 Kansas Tax Policies Applied

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	18,734	3,772	22,506
	1.6%	0.3%	1.9%
\$0.01 - \$25,000	397,309	26,627	425,936
	33.3%	2.4%	35.7%
\$25,000.01 - \$50,000	265,046	33,407	298,453
	22.2%	2.8%	25.0%
\$50,000.01 - \$75,000	121,611	27,627	149,238
	10.2%	2.3%	12.5%
\$75,000.01 - \$100,000	81,052	28,185	109,237
	6.8%	2.4%	9.2%
\$100,000.01 - \$250,000	90,219	71,849	162,067
	7.6%	6.0%	13.6%
\$250,000.01 - Over	5,027	20,141	25,168
	0.4%	1.7%	2.1%
Total: Resident Filers	978,998	213,607	1,192,605
	82.1%	17.9%	100.0%

Change from TY17

1. In 2017, no medical expense deduction was allowed to claim in KS. In 2018, 50% of the federal expense deduction can be deducted from Kansas income.

Tax Year 2018 Federal and Kansas Tax Policies Applied (Baseline)

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	20,700	1,806	22,506
	1.7%	0.2%	1.9%
\$0.01 - \$25,000	413,405	12,531	425,936
	34.7%	1.1%	35.7%
\$25,000.01 - \$50,000	284,554	13,899	298,453
	23.9%	1.2%	25.0%
\$50,000.01 - \$75,000	138,358	10,880	149,238
	11.6%	0.9%	12.5%
\$75,000.01 - \$100,000	96,511	12,726	109,237
	8.1%	1.1%	9.2%
\$100,000.01 - \$250,000	125,412	36,655	162,067
	10.5%	3.1%	13.6%
\$250,000.01 - Over	10,323	14,845	25,168
	0.9%	1.2%	2.1%
Total: Resident Filers	1,089,263	103,342	1,192,605
	91.3%	8.7%	100.0%

Changes from TY17

1. Federal Standard deduction is doubled.
 2. \$10,000 limitation of Federal SALT deduction.
 3. In 2017, no medical expense deduction was allowed to claim in KS. In 2018, 50% of the federal expense deduction can be deducted from Kansas income.

Tax Year 2018 Allowing KS Itemized Deductions (Proposed Law)

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	18,705	3,801	22,506
	1.6%	0.3%	1.9%
\$0.01 - \$25,000	397,218	28,718	425,936
	33.3%	2.4%	35.7%
\$25,000.01 - \$50,000	265,010	33,443	298,453
	22.2%	2.8%	25.0%
\$50,000.01 - \$75,000	121,590	27,648	149,238
	10.2%	2.3%	12.5%
\$75,000.01 - \$100,000	81,051	28,186	109,237
	6.8%	2.4%	9.2%
\$100,000.01 - \$250,000	90,221	71,846	162,067
	7.6%	6.0%	13.6%
\$250,000.01 - Over	5,006	20,162	25,168
	0.4%	1.7%	2.1%
Total	978,801	213,804	1,192,605
	82.1%	17.9%	100.0%

Tax Year 2019 Kansas Tax Policies Applied

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	18,102	4,404	22,506
	1.5%	0.4%	1.9%
\$0.01 - \$25,000	395,164	30,772	425,936
	33.1%	2.6%	35.7%
\$25,000.01 - \$50,000	258,761	39,692	298,453
	21.7%	3.3%	25.0%
\$50,000.01 - \$75,000	112,017	35,031	149,238
	9.4%	3.1%	12.5%
\$75,000.01 - \$100,000	69,533	39,704	109,237
	5.8%	3.3%	9.2%
\$100,000.01 - \$250,000	63,434	98,633	162,067
	5.2%	8.2%	13.6%
\$250,000.01 - Over	5,250	21,918	25,168
	0.3%	1.8%	2.1%
Total: Resident Filers	920,651	271,954	1,192,605
	77.2%	22.8%	100.0%

Change from TY18

1. KS allowance for itemized deductions increases from 50% to 75%.

Tax Year 2019 Federal and Kansas Tax Policies Applied (Baseline)

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	20,772	1,734	22,506
	1.7%	0.1%	1.9%
\$0.01 - \$25,000	414,727	11,209	425,936
	34.8%	0.9%	35.7%
\$25,000.01 - \$50,000	286,142	12,311	298,453
	24.0%	1.0%	25.0%
\$50,000.01 - \$75,000	138,167	10,071	149,238
	11.7%	0.8%	12.5%
\$75,000.01 - \$100,000	97,291	11,946	109,237
	8.2%	1.0%	9.2%
\$100,000.01 - \$250,000	125,797	35,270	162,067
	10.6%	3.0%	13.6%
\$250,000.01 - Over	10,525	14,643	25,168
	0.9%	1.2%	2.1%
Total: Resident Filers	1,095,421	97,184	1,192,605
	91.9%	8.1%	100.0%

Changes from TY18

1. Federal Standard Deduction Increases (Inflation Adjustment)
 2. The floor of qualified medical expenses increases from 7.5% to 10.0% at the Federal level.
 3. KS allowance for itemized deductions increases from 50% to 75%.

Tax Year 2019 Allowing KS Itemized Deductions (Proposed Law)

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	18,068	4,438	22,506
	1.5%	0.4%	1.9%
\$0.01 - \$25,000	395,094	30,842	425,936
	33.1%	2.6%	35.7%
\$25,000.01 - \$50,000	259,071	39,382	298,453
	21.7%	3.3%	25.0%
\$50,000.01 - \$75,000	112,710	36,528	149,238
	9.5%	3.1%	12.5%
\$75,000.01 - \$100,000	70,184	39,053	109,237
	5.9%	3.3%	9.2%
\$100,000.01 - \$250,000	64,277	97,790	162,067
	5.4%	8.2%	13.6%
\$250,000.01 - Over	3,357	21,811	25,168
	0.3%	1.8%	2.1%
Total	922,761	269,844	1,192,605
	77.4%	22.6%	100.0%

Tax Year 2020 Kansas Tax Policies Applied

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	18,030	4,476	22,506
	1.5%	0.4%	1.9%
\$0.01 - \$25,000	394,927	31,009	425,936
	33.1%	2.6%	35.7%
\$25,000.01 - \$50,000	258,102	40,351	298,453
	21.6%	3.4%	25.0%
\$50,000.01 - \$75,000	110,804	38,434	149,238
	9.3%	3.2%	12.5%
\$75,000.01 - \$100,000	66,426	42,811	109,237
	5.6%	3.6%	9.2%
\$100,000.01 - \$250,000	50,845	111,222	162,067
	4.3%	9.3%	13.6%
\$250,000.01 - Over	2,542	22,622	25,168
	0.2%	1.9%	2.1%
Total: Resident Filers	901,680	290,925	1,192,605
	75.6%	24.4%	100.0%

Change from TY19

1. KS allowance for itemized deduction increases from 75% to 100%.

Tax Year 2020 Federal and Kansas Tax Policies Applied (Baseline)

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	20,759	1,747	22,506
	1.7%	0.1%	1.9%
\$0.01 - \$25,000	414,678	11,258	425,936
	34.8%	0.9%	35.7%
\$25,000.01 - \$50,000	285,994	12,469	298,453
	24.0%	1.0%	25.0%
\$50,000.01 - \$75,000	138,953	10,245	149,238
	11.7%	0.9%	12.5%
\$75,000.01 - \$100,000	97,038	12,199	109,237
	8.1%	1.0%	9.2%
\$100,000.01 - \$250,000	126,168	35,899	162,067
	10.6%	3.0%	13.6%
\$250,000.01 - Over	10,458	14,710	25,168
	0.9%	1.2%	2.1%
Total: Resident Filers	1,094,078	96,527	1,192,605
	91.7%	8.3%	100.0%

Change from TY19

1. KS allowance for itemized deduction increases from 75% to 100%.

Tax Year 2020 Allowing KS Itemized Deductions (Proposed Law)

Number of Deductions			
KAGI	Standard Deduction	Itemized Deduction	Total Deduction
Negative or 0	17,967	4,519	22,506
	1.5%	0.4%	1.9%
\$0.01 - \$25,000	394,787	31,149	425,936
	33.1%	2.6%	35.7%
\$25,000.01 - \$50,000	258,170	40,283	298,453
	21.6%	3.4%	25.0%
\$50,000.01 - \$75,000	110,917	38,321	149,238
	9.3%	3.2%	12.5%
\$75,000.01 - \$100,000	66,641	42,596	109,237
	5.6%	3.6%	9.2%
\$100,000.01 - \$250,000	51,366	110,707	162,067
	4.3%	9.3%	13.6%
\$250,000.01 - Over	2,536	22,632	25,168
	0.2%	1.9%	2.1%
Total	902,398	290,207	1,192,605
	75.7%	24.3%	100.0%