

Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-150. Workforce retention incentive income tax credit; "credit" defined, requirements.

(a) As used in this regulation and K.A.R. 92-12-151, "credit" means the Kansas workforce retention incentive income tax credit.

(b) For determining whether any individual has fulfilled the requirements to qualify for the credit, the following terms, as used in K.S.A. 2023 Supp. 74-32,287, and amendments thereto, shall have the following meanings:

(1) "Commenced service as a military servicemember" means entered into a service commitment to any branch of the United States armed services, United States military reserves, or national guard of any state at any time after receiving an adult learner grant award.

(2) "Currently employed in the state of Kansas" means employed in Kansas for any part of the taxable year for which the credit is claimed.

(3) "Currently reside in Kansas" means reside in Kansas for any part of the taxable year for which the credit is claimed.

(4) "Employed in the state of Kansas" means:

(i) having any type of employment, including full-time salaried or hourly employment, part-time salaried or hourly employment for any number of hours, or self-employment, that is physically performed in Kansas or that is performed for an employer that is physically located in Kansas, or for which that individual is issued a W-2, 1099, or other wage and tax statement showing Kansas withholding or estimated tax to Kansas; or

(ii) serving in the armed forces of the United States, or serving in support of those armed forces, in an area designated by the president of the United States by executive order as a "combat zone" as defined under 26 U.S.C. § 112 at any time during the period designated by the president by executive order as the period of combatant activities in that zone for the purposes of that section.

(Authorized by and implementing K.S.A. 2023 Supp. 74-32,287; effective March 22, 2024.)

***** Authenticated Kansas Administrative Regulation *****