Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-93. Payroll factor; numerator.

The numerator of the payroll factor is the total amount paid in this state during the tax period by the taxpayer for compensation. The tests in K.S.A. 79-3284 and 79-4301, article IV.14. to be applied in determining whether compensation is paid in this state are derived from the model unemployment compensation act. Accordingly, if compensation paid to employees is included in the payroll factor by use of the cash method of accounting or if the taxpayer is required to report such compensation under such method for unemployment compensation purposes, it shall be presumed that the total wages reported by the taxpayer to this state for unemployment compensation purposes constitute compensation paid in this state except for compensation excluded pursuant to this regulation, K.A.R. 92-12-91, 92-12-92 and 92-12-94. The presumption may be overcome by satisfactory evidence that an employee's compensation is not properly reportable to this state for unemployment compensation purposes.
(Authorized by K.S.A. 79-3236, 79-3283, 79-4301; effective May 1, 1979.)