Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-130. Amount of tax credit.

For each employer that has established a "small employer health benefit plan" or made any contributions to the "health savings account" of an "eligible employee," as these terms are defined in K.S.A. 40-2239 and amendments thereto, after December 31, 2004, the amount of tax credit allowed shall be the following: (a) For the first 12 months of the employer's participation, the lesser of the following:

(1) $70 per month for each eligible employee; or

(2) the actual amount paid by the employer per month for each eligible employee;

(b) for the second 12 months of the employer's participation, the lesser of the following:

(1) $50 per month for each eligible employee; or

(2) the actual amount paid by the employer per month for each eligible employee; and

(c) for the third 12 months of the employer's participation, the lesser of the following:

(1) $35 per month for each eligible employee; or

(2) the actual amount paid by the employer for each month per eligible employee. (Authorized by and implementing K.S.A. 40-2246, as amended by L. 2005, ch. 118, §4; effective March 24, 2006.)