

Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-92. Payroll factor; denominator.

The denominator of the payroll factor is the total compensation paid everywhere during the tax period. Accordingly, compensation paid to employees whose services are performed entirely in a state where the taxpayer is immune from taxation, for example, by Public Law 86-272, is included in the denominator of the payroll factor.

(Authorized by K.S.A. 79-3236, 79-3283, 79-4301; effective May 1, 1979.)

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