**Private Letter Ruling**

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| **Ruling Number:** | **P-2016-009** |

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| **Tax Type:** | **Individual Income Tax** |
| **Brief Description:** | **Taxation of Wages Upon Death** |
| **Keywords:** |  |
| **Effective Date:** | **08/05/2016** |
| **Approval Date:** | **08/05/2016** |

**Body:**

August 5, 2016

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Re: Kansas Tax

Dear XXXXX

Your correspondence of July 25, 2016, has been referred to me for response. Thank you for your inquiry.

By your e-mail you have requested our advice regarding Kansas tax. Specifically, your e-mail states:

Are an employee’s wages exempt from KS State tax upon death?

In response to your inquiry, please be advised that if your question is whether Kansas imposes an inheritance or estate tax on an employee’s wages the answer is “no”. Kansas does not impose either an inheritance or an estate tax on any assets of a decedent or their estate.

On the other hand, if your question is whether an employee’s wages are subject to income tax upon death the answer is “yes”. Any wages earned by an employee prior to their death are subject to Kansas income tax whether paid by the employer prior to or after the time of the employee’s death.

I trust this information is of assistance. If I can be of further service, please feel free to contact me.


JW:jw

*NOTE: This opinion letter is based solely on the facts provided in your request for advice. If material facts or information were not disclosed this letter is null and void. This letter will be revoked without further action by the Department if the statutes, administrative regulations, published revenue rulings, or court decisions that materially affect this opinion are changed.*

**Date Composed: 09/16/2016 Date Modified: 09/16/2016**