## 67.780 Employer to withhold taxes.

Every employer making payment of compensation to an employee shall deduct and withhold upon the payment of the compensation any tax imposed against the compensation by a tax district. Amounts withheld shall be paid to the levying tax district in accordance with KRS 67.783. A tax district may impose minimum and maximum tax liabilities for the tax on compensation.

**Effective:** July 13, 2004

**History:** Amended 2004 Ky. Acts ch. 63, sec. 7, effective July 13, 2004. -- Created 2003 Ky. Acts ch. 117, sec. 13, effective June 24, 2003.