



K-26 Aviation/Aerospace Tax Credit

Qualified Employee — Condensed Requirements

A worker counts as a **qualified employee** if they:

- Are **newly hired full-time** on or after Jan 1, 2022.
- Work for a **qualified aviation/aerospace employer** in Kansas.
- Hold a **relevant degree or technical certificate** from an accredited engineering, aviation, or technical program.
- Are employed in a role directly related to aviation/aerospace work.

Employee Tax Credit — Condensed

- Employees may claim **up to \$5,000 per year**.
- Credit is available for **five years** after becoming a qualified employee.
- If the credit exceeds tax liability, the unused portion may be **carried forward up to four years**.
- Credit is **non-refundable** (it can reduce tax owed but cannot generate a refund).

Qualified Employee Checklist

1. Employment Status

- I was **newly hired full-time** (or first contracted full-time) on or after **January 1, 2022**.
- I am working for a **qualified aviation or aerospace employer** in Kansas.

2. Education Requirements

I have **one** of the following from a **qualified, accredited program**:

- Undergraduate degree
- Graduate degree
- Technical degree
- Technical certificate

(Programs must be accredited by ABET, FAA, a regional accrediting body, or be an approved associate/career technical program.)



3. Timing of Education

- My degree or certificate was earned **within one year before or after** starting employment with the qualified employer.

4. Aviation/Aerospace Role

- My job duties are directly related to aviation or aerospace work (engineering, manufacturing, maintenance, repair, overhaul, R&D, etc.).

Employee Tax Credit Checklist

Up to \$5,000 per year through December 31, 2026

5. Credit Eligibility

- I became a **qualified employee** during this tax year.
- I may claim **up to \$5,000** for each of the first **five years** I qualify.

6. Tax Liability Check

- My Kansas income tax liability determines how much of the credit I can use this year.
- If my liability is **less than \$5,000**, the unused amount can be **carried forward up to 4 years**.

7. Required Information for Filing

I can provide:

- Name of my qualified employer
- Date I started employment
- Whether this is my 1st, 2nd, 3rd, 4th, or 5th year of eligibility