

State Guidance on Remote Teleworking due to COVID-19 (As of August 5, 2021)

State	Guidance	Authority
Alabama	Alabama residents are taxable on all of their income, regardless of whether they work either within or outside the state. During the federally declared period of emergency due to the COVID-19 pandemic, Alabama will not change withholding requirements for businesses based on an employee’s temporary telework location within Alabama that is necessitated by the pandemic and related federal or state measures to control its spread. Alabama will not consider temporary changes in an employee’s physical work location during periods in which temporary telework requirements are in place due to the pandemic to impose nexus or alter apportionment of income for any business.	ADOR Operational Updates Due to COVID-19 (May 12, 2020). Available at: https://revenue.alabama.gov/coronavirus-covid-19-updates/
California	<p>The wages of employees who typically perform services in another state for an employer located outside of California will not be subject to unemployment insurance (UI) tax, employment training tax (ETT), and disability insurance (DI) withholdings if those employees are temporarily performing services within California due to the COVID-19 pandemic. If a worker remains in California performing services after state or federal public health officials have ended stay-at-home orders and the worker could have resumed working at their normal work location outside California, the worker and the employer will be considered subject to California employment tax laws.</p> <p>If the employee continues to perform services in California after the COVID-19 pandemic has ended, those services will become subject to UI tax, ETT, and DI contributions. For more information, refer to EDD Publication DE 231D, Information Sheet: Multistate Employment.</p> <p>California will not treat an out-of-state corporation whose only connection to California is the presence of an employee who is currently teleworking in California due to Executive Order N-33-20 as being actively engaged in a transaction for the purposes of financial or pecuniary gain or profit. Also, California will not include the compensation attributable to an employee who is currently teleworking due to Executive Order N-33-20 in the minimum payroll threshold set forth in R&TC §23101(b)(2)(4).</p> <p>California will treat the presence of an employee who is currently teleworking in California due to the Governor’s executive order as engaging in <i>de minimis</i> activities for purposes of P.L. 86-272 protection.</p> <p>Executive Order N-07-21 formally rescinded Executive Order N-33-20 on June 11, 2021.</p> <p>According to the FTB COVID-19 FAQs with the rescission of Executive Order N-33-20, an out of state corporation may now be considered to be “doing business” in California, and may not be protected by Public Law 86-272, depending on the teleworking activities of the corporation’s employee.</p>	<p>EDD’s COVID-19 FAQs: Employer information, available at: www.edd.ca.gov/about_edd/coronavirus-2019/faqs/employer.htm</p> <p>FTB’s COVID-19 FAQs for tax relief and assistance available at: www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html#Teleworking-and-the-Stay-at-Home-order</p>
Connecticut	Notwithstanding any provision of title 12 of the general statutes, for the taxable year commencing January 1, 2020:	H.B. 6516, Public Act No. 21-3 available at:

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	<p>(1) Any resident who paid income tax to any other state that uses a convenience of the employer rule shall be allowed a credit against such resident's Connecticut income tax, for the tax paid to such other state on income earned by such resident while working remotely from this state for said taxable year, including while obligated by necessity to work remotely from this state;</p> <p>(2) Any resident who paid income tax to any other state that has enacted a law or rule requiring a nonresident employee to pay nonresident income tax to such other state on income earned while such nonresident employee was working remotely from this state due to COVID-19 if, immediately prior to March 11, 2020, such nonresident employee was performing such work within such other state, shall be allowed a credit against such resident's Connecticut income tax, for the tax paid to such other state on income earned by such resident while working remotely from this state for said taxable year; and</p> <p>(3) The Department of Revenue Services shall not consider, in determining whether an employer has nexus with this state for purposes of the imposition of any Connecticut tax, the activities of an employee who worked remotely from this state during said taxable year solely due to COVID-19.</p>	<p>www.cga.ct.gov/2021/ACT/PA/PDF/2021PA-00003-R00HB-06516-PA.PDF</p> <p>Also see: https://portal.ct.gov/-/media/DRS/LatestNews/CmrBulletin_HB6516_March122021.pdf</p> <p>CT TSSB 2021-1: https://portal.ct.gov/-/media/DRS/Publications/TSSB/TSSB-2021-1.pdf</p>
Delaware	<p>Commencing with the Fourth Modification to the State of Emergency, entered on March 22, 2020, through May 31, 2020, broad-based travel limitations and quarantine requirements were in place that caused many employers to require employees to work remotely. Based upon the breadth of the restrictions, taxpayers may treat all days on which they actually worked from a home outside of Delaware during this period as days worked outside of Delaware on Schedule W.</p> <p>On June 1, 2020, Delaware commenced phase one of the reopening plan, which lifted many of the broad-based limitations. As part of this reopening plan, the State continued to encourage telework to the greatest extent possible. From and after June 1, 2020, taxpayers may report days worked from home as days worked outside of Delaware on Schedule W if the taxpayer's employer directed the employee to work from home and directed that employees were not permitted to work at the Delaware location or alternatively if the employer strongly encouraged remote work but required an employee seek advance permission to return in person.</p> <p>Once individual taxpayers were again permitted discretion to return to offices within Delaware in person, taxpayers may not report days worked from home as days worked outside of Delaware on Schedule W if the employee elected, but was not required, to work remotely. The Division of Revenue may, in its discretion, require proof of any direction or advance permission given by an employer after June 1, 2020 with respect to remote work.</p>	<p>DE DOR TIM 2021-2 available at: https://revenuefiles.delaware.gov/2021/TIM%202021-2%20-%20treatment%20of%20remote%20work%20in%202020.pdf</p>
District of Columbia	<p>The Office of Tax and Revenue will not seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on the basis of employees or property used to allow employees to work from home (e.g., computers, computer equipment, or similar property) temporarily located</p>	<p>OTR Tax Notice 2020-07 available at: https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/</p>

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	<p>in the District during the period of the declared public emergency and public health emergency, including any further extensions by the Mayor and for 90 days after the Mayor declares an end to the public emergency. Furthermore, the presence of employees under these conditions will not cause a business to lose the protections of Public Law 86-272.</p>	<p>publication/attachments/COVID-19 EMERGENCY INCOME AND FRANCHISE TAX NEXUS UPDATE_Clean002.pdf</p>
<p>Georgia</p>	<p>In response to the remote work requirements associated with the COVID-19 pandemic, the Department of Revenue will not use someone’s relocation, that is the direct result of temporary remote work requirements arising from and during the coronavirus pandemic, as the basis for establishing Georgia nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporarily relocated employee. Also, if the employee is temporarily working in Georgia, wages earned during this time period would not be considered Georgia income, and therefore the company is not required to withhold Georgia income tax.</p> <p>The temporary protections provided under this guidance will extend for periods of time where:</p> <ol style="list-style-type: none"> 1. There is an official work from home order issued by an applicable federal, state, or local government unit; or 2. Pursuant to the order of a physician in relation to the COVID-19 outbreak or due to an actual diagnosis of COVID-19, the employee is working at home. Additionally, the subsequent 14 days are included in the time period to allow for a return to normal work locations. <p>Also:</p> <ol style="list-style-type: none"> 1. If the person remains in Georgia after the temporary remote work requirement has ended (whether voluntarily or if required by the employer), the normal rules for determining nexus, the employee’s wages, and the employer’s income tax withholding obligation will apply. As such, once the temporary work requirement ends, the company would have nexus. Also, withholding on the employee starts since the employee will be subject to income taxation from the time the temporary work requirement has ended. 2. A company may not assert that solely having a temporarily relocated employee in Georgia, under the circumstances described above, creates nexus for the company or exceeds the protections of P.L. 86-272 for the company. 3. Wages paid to a nonresident employee that normally works in Georgia but that is temporarily working in another state, under the “temporary protections” circumstances described above, would be considered Georgia wages and the employer should continue to withhold Georgia income taxes. 	<p>GA DOR Coronavirus Tax Relief FAQs available at: https://dor.georgia.gov/coronavirus-tax-relief-faqs</p>

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Illinois	<p>Illinois Department of Revenue will waive penalties and interest for out-of-state employers (who are not subject to reciprocal agreements or who are not otherwise required to register for withholding) who fail to withhold Illinois income taxes for Illinois employees where the sole reason for the Illinois withholding obligation is that the employee is working from home due to the COVID-19 pandemic.</p> <p>Note: IDOR has not addressed nexus issues.</p>	<p>Information Bulletin 2020-29 available at: www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-29.pdf</p>
Indiana	<p>In response to the new remote work requirements associated with the COVID-19 pandemic, the Indiana Department of Revenue will not use someone’s relocation that is the direct result of temporary remote work requirements arising from and during the COVID-19 pandemic health crisis as the basis for establishing Indiana nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporary relocated employee.</p> <p>The temporary protections provided under this guidance will extend for periods of time where:</p> <ol style="list-style-type: none"> 1. There is an official work from home order issued by an applicable federal, state or local governmental unit; or 2. Pursuant to the order of a physician in relation to the COVID-19 outbreak or due to an actual diagnosis of COVID-19, plus 14 days to allow for return to normal work locations. (Note: This exception expired the later of June 30, 2021, or the expiration of an existing physician’s order in place prior to June 30, 2021.) <p>If the person remains in Indiana after the temporary remote work requirement has ended, nexus may be established for that employer.</p> <p>Likewise, an employer may not assert that solely having a temporarily relocated employee in Indiana under the circumstances described above creates nexus for the business or exceeds the protections of P.L. 86-272 for the employer.</p> <p>Note: The Indiana Department of Revenue has not addressed withholding issues.</p>	<p>IN DOR FAQs available at: www.in.gov/dor/coronavirus-information/</p> <p>Also see: www.in.gov/dor/coronavirus-information/</p>
Iowa	<p>While Iowa’s state of emergency in response to COVID-19, or similar declared state of emergency in the state where the worker normally worked prior to the COVID-19 pandemic, remains in effect, the Department of Revenue will not consider the presence of one or more employees working remotely from within Iowa solely due to the COVID-19 pandemic, by itself, sufficient business activity within the state to establish Iowa corporate income tax nexus. Nor does the Department consider such presence by non-sales employees due to the pandemic sufficient, by itself, to cause a corporation to lose the protections of Public Law 86-272.</p>	<p>Iowa DOR COVID-19 FAQs available at: https://tax.iowa.gov/COVID-19</p>

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	<p>Regarding whether Iowa individual income tax filing and withholding requirements will change as a result of temporary telecommuting due to COVID-19, the Department has stated that Iowa individual income tax and withholding requirements have not been modified by the COVID-19 pandemic.</p> <p>Compensation for personal services rendered within the state of Iowa is subject to Iowa income tax, unless that income is exempted by a specific provision of Iowa law. Generally, an employer maintaining an office or transacting business within this state is required to withhold for employees.</p> <p>Iowa individual residents are subject to tax on their entire income, wherever earned, so an Iowa resident's income tax return filing requirements should not be affected by temporary telecommuting in Iowa or another state. Nonresidents of Iowa who normally work in Iowa but are temporarily telecommuting in another state, or who normally work outside of Iowa but are temporarily telecommuting in Iowa, may need to adjust their income apportionment or their Iowa income tax return filing requirement.</p> <p>Note, however, that Iowa has a reciprocal agreement with the state of Illinois.</p>	
Kansas	<p>For the period of January 1, 2021, through December 31, 2022, for wages paid to employees who are temporarily teleworking in a state other than their primary work location, employers shall have the option to continue to withhold income taxes based on the state of the employee's primary work location and not based on the state in which the employee is teleworking or otherwise working during the COVID-19 pandemic. If any provisions of K.S.A. 79-3296, and amendments thereto, are in conflict with the provisions of this section, the provisions of this section shall control.</p> <p>In recognition of the changes in business operations of many employers caused by the Covid-19 pandemic, the Kansas Department of Revenue will waive any applicable penalties for employers and employees associated with the under-withholding and underpayment of individual estimated tax for all employees required to work remotely due to the pandemic. The waiver provided herein shall be effective for the period of time in calendar year 2020 that Governor Laura Kelly's Declaration of Disaster Emergency Decree remained in effect.</p>	<p>SB 47, Laws 2021</p> <p>See: www.ksrevenue.org/faqs-withholding.html</p>
Kentucky	<p>For Kentucky state income tax purposes, employers employing Kentucky residents, and/or nonresidents who reside in states with which Kentucky has a reciprocal agreement, will not need to change their current withholding practices during the period when these employees are working from home. Requirements for withholding of tax in either case remain unchanged by restrictions related to the COVID-19 public health emergency.</p>	<p>https://revenue.ky.gov/Individual/Pages/COVID-19-Tax-Relief-Frequently-Asked-Questions.aspx</p>

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Maine	<p>To minimize disruption and uncertainty regarding these tax impacts for certain employers and employees during the COVID-19 pandemic, Maine Revenue Services (MRS) announces the following tax relief updates. Note: Maine's COVID-19 civil state of emergency ended on June 30, 2021.</p> <p>Employer Income Tax Withholding: Maine income tax withholding for wages paid in 2020 or 2021 to a Maine resident suddenly working in Maine due to a state's COVID-19 state of emergency will continue to be calculated as if the Maine resident were still working outside the state. Note: Maine income tax withholding rules relative to employees working in Maine, including employees teleworking in Maine for a non-Maine employer, will resume for services performed in Maine after June 30, 2021.</p> <p>Individual Income Tax – Estimated Income Tax Payments: For tax years beginning in 2020 or 2021, if an estimated income tax payment penalty is due by a Maine resident taxpayer as a result of the taxpayer suddenly working in Maine due to a state's COVID-19 state of emergency, MRS will abate the penalty upon request by the taxpayer.</p> <p>Individual Income Tax – Maine residents teleworking in Maine for a non-Maine employer: For a tax year beginning in 2020 or 2021, a Maine resident who began teleworking in Maine due to the COVID-19 pandemic and was performing the same services from a location outside of Maine immediately prior to the COVID-19 state of emergency declared by the Governor, or declared by the jurisdiction where the employee was performing the services, is allowed to claim the tax credit for income tax paid to other jurisdictions to the extent that:</p> <ul style="list-style-type: none"> • The services were performed during 2020 or 2021 during either jurisdiction's state of emergency period; • The other jurisdiction is asserting the income is sourced to that jurisdiction; and • The employee does not qualify for an income tax credit in that jurisdiction for income taxes paid as a result of the compensation. <p>Sales Tax Nexus Registration and Collection Duty Requirements: For sales occurring in 2020 and 2021, MRS will not consider the presence of one or more employees in this state, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to constitute substantial physical presence in this state for sales and use tax registration and collection duty purposes.</p> <p>Note: The end of the civil emergency terminates the Maine sales and use tax COVID-19 pandemic nexus policy. The presence of one or more employees who commence working remotely in Maine after June 30, 2021, will be considered in determining substantial physical presence in this State for sales and use tax registration and collection duty purposes for sales occurring in 2021.</p>	<p>ME DOR Tax Alert Volume 30, Issue 19 (October 2020 - #2)</p> <p>www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ta_oct2020_vol30_iss19.pdf</p>

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	<p>Corporate Income Tax Nexus: For tax years beginning in 2020, MRS will not consider the presence of one or more employees in this state, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, corporate income tax nexus.</p> <p>For tax years beginning in 2021, previously, MRS announced that for tax years beginning in 2021, MRS would not consider the presence of one or more employees in this State during the period January through June 2021 who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic to be sufficient, by itself, to establish corporate income tax nexus. With the end of the civil emergency, normal Maine corporate income tax nexus policies apply and the presence of one or more employees working in Maine, including those working remotely in Maine, will be considered in making a determination of whether a foreign corporation has nexus in Maine, regardless of when they commenced working in Maine.</p>	
Maryland	<p>The Comptroller’s Office does not intend to change or alter the facts and circumstances it has consistently used to determine nexus or income sourcing. As has always been the case, the Office reviews and considers the specific facts and circumstances of each taxpayer in order to make a fair determination. In doing so going forward, the Office understands that many businesses have been required or otherwise found it necessary during the COVID-19 health emergency to temporarily alter their workplace model and deployment of their employees. The Office further understands that this was done in order to comply with the various gubernatorial executive orders and health department and CDC recommendations on social distancing. Consequently, the Office will recognize the temporary nature of a business’s interim workplace model and employee deployment in light of and during the current health emergency and will not use these temporary measures to impose business nexus, to alter the sourcing of business income, or to impose additional withholding requirements on the employer.</p> <p>Maryland employer withholding requirements are not affected by the current shift from working on the employer’s premises to teleworking because taxability is determined by the employee’s physical presence. Generally, Maryland imposes income tax, and therefore a withholding requirement on employers, for employees domiciled in Maryland, statutory residents of Maryland, and non-residents receiving Maryland-sourced income. Income is deemed Maryland- sourced income when the income is compensation for services performed in Maryland. Residents of Virginia, Washington D.C., West Virginia, and Pennsylvania who earn wages, salaries, tips, and commission income for services performed in Maryland are exempt from Maryland state income tax, and therefore, withholding, because Maryland has a reciprocal agreement with these states. Unlike the aforementioned states, Delaware has not entered into a reciprocal agreement with the state of</p>	<p>MD DOR Tax Alert 05-04-20: www.marylandtaxes.gov/covid/documents/TaxAlert050420-EmployerWithholdingonTeleworks.pdf</p>

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	Maryland. Compensation paid to a Maryland nonresident who is teleworking in Maryland is Maryland-sourced income, and therefore, subject to withholding.	
Massachusetts	<p>This TIR [2020-15-] announces that, while the rules in this TIR remain in effect, the presence of one or more employees working remotely in Massachusetts due to (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in good faith compliance with federal or state government guidance or public health recommendations relating to COVID-19, or (c) the worker’s compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure[2] (collectively, “Pandemic-Related Circumstances”) will not, by itself, create a withholding obligation with respect to such employees. See 830 CMR 62.5A.3. This TIR also announces that, while the rules in this TIR remain in effect, one or more employees working remotely in Massachusetts solely due to a Pandemic-Related Circumstance, including the presence of business property reasonably needed for such persons’ use while working remotely, will not subject a business to a sales and use tax collection obligation or to the corporate excise (or corporate apportionment adjustments) by reason of that fact. Additionally, this TIR explains that businesses claiming a nexus exemption under Sections III-V must maintain written records sufficient to substantiate the existence of a Pandemic-Related Circumstance with respect to the employee(s) triggering the application of these rules. Lastly, this TIR explains the application of the Massachusetts Paid Family and Medical Leave (“PFML”) program where an employee works remotely in a different state due to a Pandemic-Related Circumstance.</p> <p>These rules are effective for the period beginning March 10, 2020 and ending September 13, 2021. Lastly, this TIR explains the application of the Massachusetts Paid Family and Medical Leave (“PFML”) program where an employee works remotely in a different state due to a Pandemic-Related Circumstance.</p>	<p>MA DOR Tax Info. Bulletin 20-15 available at: www.mass.gov/technical-information-release/tir-20-15-revised-guidance-on-the-massachusetts-tax-implications-of#ii-personal-income-and-withholding-tax</p> <p>Also see: www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#employees-working-remotely-due-to-the-covid-19-pandemic</p>
Minnesota	The Department of Revenue will not seek to establish nexus for business income tax or sales and use tax solely because an employee is temporarily working from home due to the COVID-19 pandemic. Generally, an employer that transacts business or derives income from sources in Minnesota must withhold for employees.	<p>MN DOR COVID-19 FAQs for Businesses: www.revenue.state.mn.us/covid-19-faqs-businesses</p>
Mississippi	During the period of national emergency, Mississippi will not change withholding requirements for businesses based on the employee’s temporary telework location. Mississippi residents are taxable on their total income, regardless of where they work. However, we will not impose any new withholding requirements on the employer. Mississippi will not use any changes in the employees temporary work locations due to the pandemic to impose nexus or alter apportionment of income for any business while temporary telework requirements are in place.	<p>MS DOR Release (03/26/20) available at: www.dor.ms.gov/Documents/COVID%20Extensions%20Press%20Release.pdf</p>

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Missouri	<p>Effective January 6, 2020 to July 19, 2021, for services performed by an employee after the declaration date and prior to the earlier of the time at which an employer began withholding based on a time and attendance system for such employee or the end of the COVID-19 relief period, each employer may elect to withhold income tax from wages paid to such employee as if such wages were earned from work performed at the employee's primary work location, despite such employee working from a temporary work location during the COVID-19 relief period.</p> <p>This rule shall only apply to employers that did not maintain a time and attendance system for all employees on or before the declaration date, and only where such employer is:</p> <ul style="list-style-type: none"> • An employer having a primary work location in Missouri with employees working from temporary work locations in states other than Missouri; or • An employer having a primary work location in a state other than Missouri with employees working from temporary work locations in Missouri. 	<p>https://dor.mo.gov/resources/proposed-rules/documents/E-Amd-12-10-2-019-2021.pdf</p>
Montana	<p>The Montana Department of Revenue has a reminder for anyone who lived in Montana for any time in 2020 and worked at their jobs remotely, including those who temporarily relocated due to the COVID-19 pandemic: You must pay Montana state income tax on any wages received for work performed while in Montana, even if your job is normally based in another state.</p>	<p>https://mtrevenue.gov/2021/02/10/a-special-message-for-remote-workers-in-montana/</p>
Nebraska	<p>The Department of Revenue will not require employers to change the state which was previously established in their payroll systems for income tax withholding purposes for employees who are now telecommuting or temporarily relocated to a work location within or outside Nebraska due to the COVID-19 pandemic. A change in work location is not required beginning with the date the emergency was declared by Governor Pete Ricketts, March 13, 2020, and ending on January 1, 2021, or 30 days after the end of the declared emergency, whichever is later.</p>	<p>NC DOR FAQs about the income tax changes due to the COVID-19 National Emergency: https://revenue.nebraska.gov/businesses/frequently-asked-questions-about-income-tax-changes-due-covid-19-national-emergency</p>
New Jersey	<p>Corporate nexus: As a result of the COVID-19 pandemic, some employees were required to work from their New Jersey home. The Division temporarily waived the Corporation Business Tax nexus standard which is generally met if an out-of-State corporation has an employee working in this State. Thus, as long as the out-of-State corporation did not otherwise meet any of the factors giving rise to nexus other than employees working from home in New Jersey solely due to the pandemic, the Division did not consider the out-of-State corporation to have nexus for Corporation Business Tax purposes during this waiver time period.</p>	<p>www.state.nj.us/treasury/taxation/covid19-payroll.shtml</p>

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	<p>This waiver of Corporation Business Tax nexus for employees working in this State as a result of the pandemic no longer applies on and after October 1, 2021. On and after October 1, 2021, the pre-pandemic Corporation Business Tax nexus standard applies whereby an employee working from home will create Corporation Business Tax nexus for an employer because working at a location in New Jersey is considered physical presence in this State.</p> <p>Sales tax nexus: As a result of the COVID-19 pandemic, some employees were required to work from their New Jersey home. The Division temporarily waived the Sales Tax nexus standard which is generally met if an out-of-State seller has an employee working in this State. Thus, as long as the out-of-State seller did not maintain any physical presence other than employees working from home in New Jersey solely due to the pandemic and was below the economic activity thresholds enacted by P.L. 2018, c. 132, the Division did not consider the out-of-State seller to have nexus for Sales Tax purposes during this waiver time period.</p> <p>This waiver of Sales Tax nexus for employees working in this State as a result of the pandemic no longer applies on and after October 1, 2021. On and after October 1, 2021, the pre-pandemic Sales Tax nexus standard applies whereby an employee working from home will create Sales Tax Nexus for an employer because working at a location in New Jersey is considered physical presence in this State.</p> <p>Withholding: The temporary relief period with regard to employer withholding tax for teleworking employees will end on October 1, 2021. As of that date, employers should cease sourcing income in accordance with the employer’s jurisdiction. As required under the long-standing pre-pandemic rules, beginning on and after October 1, 2021, employers should resume sourcing income based on where the service or employment is performed and withhold New Jersey Gross Income Tax from such wages.</p>	
New York	<p>My primary office is inside New York State, but I am telecommuting from outside of the state due to the COVID-19 pandemic. Do I owe New York taxes on the income I earn while telecommuting?</p> <p>If you are a nonresident whose primary office is in New York State, your days telecommuting during the pandemic are considered days worked in the state unless your employer has established a bona fide employer office at your telecommuting location.</p> <p>There are a number of factors that determine whether your employer has established a bona fide employer office at your telecommuting location. In general, unless your employer specifically acted to establish a bona fide employer office at your telecommuting location, you will continue to owe New York State income tax on income earned while telecommuting.</p>	<p>NY Dept. of Taxation and Finance FAQs: www.tax.ny.gov/pit/file/nonresident-faqs.htm#telecommuting</p>

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	Note: Nexus guidance has not yet been issued.	
North Dakota	<p>Because of COVID-19 restrictions and recommendations, some of our employees are present in North Dakota in a temporary telecommuting capacity. Would this create nexus for 2020 for our company?</p> <p>If the telecommuting is attributable to a COVID-19-related response and is intended to be temporary, North Dakota will not assert income tax nexus on that basis alone.</p> <p>Because of COVID-19 restrictions and recommendations, some of our employees, whose payroll which is ordinarily assignable to another state for payroll factor purposes, are telecommuting from a location in North Dakota. Is this payroll included as North Dakota payroll?</p> <p>If the telecommuting is attributable to a COVID-19-related response and is intended to be temporary, North Dakota will not require inclusion of that payroll in the numerator of the payroll factor.</p>	<p>ND DOR COVID-19 Taxpayer Guidance FAQs available at: www.nd.gov/tax/faqs/topics/28/</p>
Oregon	<p>For purposes of Oregon corporate excise/income tax or personal income tax, the presence in Oregon of teleworking employees of an employer corporation will not be treated by the department as a relevant factor when making a nexus determination, if the employee(s) in question would otherwise have been, absent the COVID-19 pandemic, regularly based outside Oregon between March 8, 2020, and the expiration of this notice.</p> <p>This notice expires at the later of:</p> <ol style="list-style-type: none"> 1. The expiration date of Oregon Executive Order 20-67. 2. The date of expiry of an emergency declaration, a stay at home or similar government order related to COVID-19 and issued by the state government for the employee’s assigned work location. 3. December 31, 2021. <p>The department issues this guidance as information regarding the department’s choice not to allocate nexus enforcement resources to investigate taxpayers who may have generated nexus solely through teleworking employees on account of the COVID-19 pandemic.</p>	<p>Oregon DOR COVID-19 tax relief options available at: www.oregon.gov/dor/Pages/COVID19.aspx</p>
Pennsylvania	<p>Nexus relief: Governor Tom Wolf issued a Proclamation of Disaster Emergency on March 6, 2020. As a result of COVID-19 causing people to temporarily work from home as a matter of safety and public health, the department will not seek to impose corporate net income tax (CNIT) or SUT nexus solely on the basis of this temporary activity occurring during the duration of this emergency.</p> <p>Withholding: Governor Tom Wolf issued a Proclamation of Disaster Emergency on March 6, 2020. If the employee is working from home temporarily due to the COVID-19 pandemic, the department</p>	<p>PA DOR FAQs available at: https://revenue-pa.custhelp.com/app/answers/detail/a_id/3741/related/1</p> <p><a 227="" 86="" 918="" 939"="" data-label="Page-Footer" href="https://revenue-</p> </td> </tr> </tbody> </table> </div> <div data-bbox="> <p>Spidell Publishing, Inc.®</p> </p>

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	<p>would not consider that as a change to the sourcing of the employee’s compensation. It would remain PA source income for all tax purposes, including PA-40 reporting, employer withholding and three-factor business income apportionment purposes for S Corporations, partnerships and individuals.</p>	<p>pa.custhelp.com/app/answers/detail/a_id/3738/related/1</p>
Rhode Island	<p>This guidance described below is effective until June 30, 2021 (“End Date”). As of the “End Date” the temporary guidance will no longer be applicable and existing tax law will govern.</p> <p>For the duration of Rhode Island’s coronavirus state of emergency, the Rhode Island Division of Taxation will not seek to establish nexus for Rhode Island corporate income tax or sales and use tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home (e.g., computers, computer equipment, or similar property) temporarily during the state of emergency.</p> <p>For the duration of Rhode Island’s coronavirus state of emergency, services performed by one or more employees, who previously worked in another state but, solely due to the pandemic, are now working remotely from Rhode Island, will not be considered by the Rhode Island Division of Taxation to increase the numerator of their employer’s payroll factor for purposes of apportioning income.</p> <p>Under the emergency regulation, the income of employees who are nonresidents temporarily working outside of Rhode Island solely due to the pandemic will continue to be treated as Rhode Island-source income for Rhode Island withholding tax purposes.</p> <p>Under the emergency regulation, Rhode Island will not require employers located outside of Rhode Island to withhold Rhode Island income taxes from the wages of employees who are Rhode Island residents temporarily working within Rhode Island solely due to the pandemic.</p>	<p>RI DOR Adv 2020-24 available at: www.tax.ri.gov/Advisory/ADV_2020_24.pdf</p> <p>RI DOR Adv 2020-22 available at: www.tax.ri.gov/Advisory/ADV_2020_22.pdf</p> <p>Emergency Reg. 280-RICR-20-55-14 available at: www.tax.ri.gov/regulations/Emergency/REG_11100_20200526082901.pdf</p>
South Carolina	<p>South Carolina Withholding Requirements – Tax Relief Period: Effective from March 13, 2020, through September 30, 2021, South Carolina will not use the temporary change of an employee’s work location during the COVID-19 relief period to impose a South Carolina withholding requirement under Code Section 12-8-520, as explained below. This relief does not apply to workers whose status changes from temporary to permanent status during this period.</p> <p>South Carolina Business with Employees Temporarily Changing Work Location to Outside South Carolina: South Carolina law requires businesses located in South Carolina to withhold income tax on the wages of residents and nonresidents who are working in South Carolina. During the COVID-19 relief period, a South Carolina business’s withholding requirements are not affected by the current shift of employees working on the employer’s premises in South Carolina to</p>	<p>SC DOR Information Letter #20-11 and #21-8</p> <p>Available at: https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-11.pdf</p> <p>and https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL21-8.pdf</p>

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	<p>teleworking from outside of South Carolina. Accordingly, the wages of nonresident employees temporarily working remotely in another state instead of their South Carolina business location are still subject to South Carolina withholding.</p> <p>Out-of-State Business with Employees Temporarily Changing Work Location to South Carolina: South Carolina law provides that wages of South Carolina residents who are working in a state other than South Carolina are not subject to South Carolina withholding if the wages are subject to the withholding laws of the state in which they are earned and the employer is withholding income taxes on behalf of the other state. During the COVID-19 relief period, an out-of-state business is not subject to South Carolina’s withholding requirement solely due to the shift of employees working on the employer’s premises outside of South Carolina to teleworking from South Carolina. Accordingly, the wages of a South Carolina resident employee temporarily working remotely from South Carolina instead of their normal out-of-state business location are not subject to South Carolina withholding if the employer is withholding income taxes on behalf of the other state.</p> <p>Nexus establishment: The Department of Revenue will not use changes solely in an employee’s temporary work location due to the remote work requirements arising from, or during, the COVID-19 relief period (March 13, 2020 – September 30, 2021) as a basis for establishing nexus or altering apportionment of income.</p>	<p>pinions/IL21-8.pdf#search=IL21%2D8</p>

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Vermont	<p>Relocated and Remote Workers – Guidance for Employers and Employees: During the pandemic, many people have relocated to Vermont to live and to work remotely. Vermont taxable income includes any wages earned while living in and performing work in Vermont.</p> <p>For Employers: Although all income earned in Vermont is considered Vermont income, employers are not required to begin withholding Vermont Income Tax until an employee has been working from a Vermont location for thirty days. This applies to your employees working from a home, a rental property, a co-work space, or any other location within Vermont. The Department recommends that Employers conduct a review of their employees’ work locations to ensure that income tax is withheld and remitted in the correct state where the tax will be due.</p> <p>What if my business is located outside of Vermont but my employee lives in Vermont? If the work is performed in Vermont, Vermont Income Tax must be withheld regardless of whether the employer is located inside or outside of Vermont.</p> <p>Do I need to register my business in Vermont to withhold taxes for my employee? You must register for an employer withholding account. When you register for a Vermont business tax account, be sure to answer the question about hiring employees. If you answer “Yes,” then that will prompt the Department to open an employer withholding account for your business.</p> <p>For Employees: If you live and work remotely in Vermont, then income earned during the entire period of time that you live in Vermont is subject to Vermont income tax. This is true even if you claim another state as your domicile, or even if you perform the remote work for a company that is not located in Vermont. We recommend that you speak with your employer(s) so that the correct amount of Vermont income tax can be withheld.</p>	<p>VT Dept. of Taxes COVID-19 Update: Information for Taxpayers available at: https://tax.vermont.gov/coronavirus/working-remotely</p>
Wisconsin	<p>On March 13, 2020, President Donald Trump proclaimed a national emergency concerning the COVID-19 pandemic. Around the same time, Wisconsin and many other states declared a public health emergency and ordered individuals to stay at home. As a result, many employees are telecommuting from their homes instead of working at their employer's business location. For the duration of this national emergency, the following apply for Wisconsin purposes:</p> <ul style="list-style-type: none"> • Nexus: Wisconsin will not consider an out-of-state business to have nexus in Wisconsin if its only Wisconsin activity is having an employee working temporarily from the employee's home during this national emergency (COVID-19). • Income Tax on Wages: Telecommuting employees continue to report their income based on the guidance in Wisconsin Tax Bulletin 171 (April 2011), page 13, article titled Telecommuting and Mobile Employees [income sourced to where the work is performed]. 	<p>Information available at: www.revenue.wi.gov/WisconsinTaxBulletin/211-11-20-WTB.pdf</p>

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	<ul style="list-style-type: none"> Employer Withholding Tax: Wisconsin's withholding tax requirements regarding wages paid to an employee have not changed. Although Wisconsin has not changed its methods of determining income tax on wages or employer withholding tax during this national emergency, employers and employees may be subject to different tax requirements when an employee telecommutes from his or her home instead of working at the employer's business location. 	