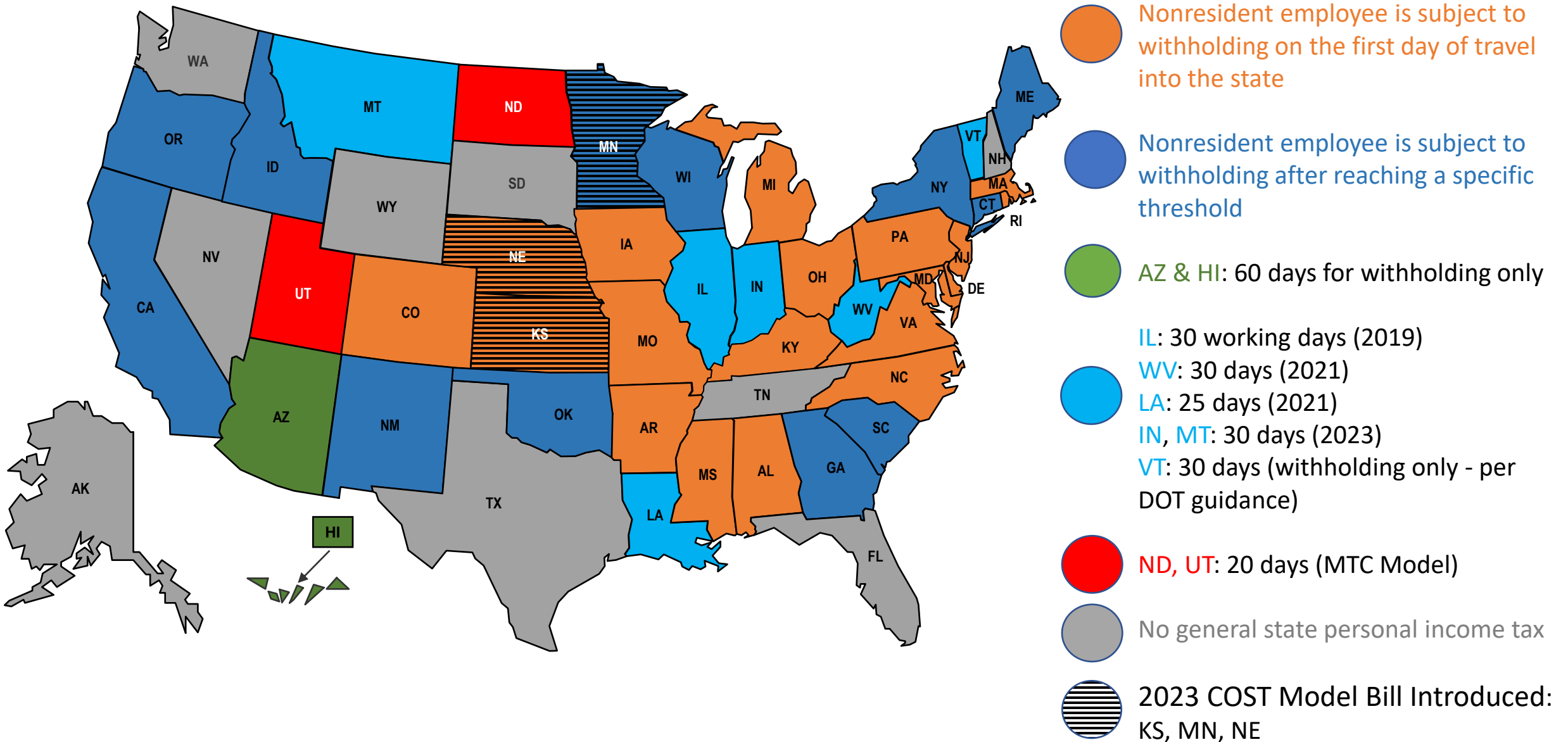


When is an Employer Required to Withhold for Nonresident Employees?

Important note: These don't necessarily align with an *employee's* filing requirements.



Employer Must Withhold if Nonresident Employee... (CY indicates Calendar Year)

| | | | |
|--------------------|--|-----------------------|--|
| Arizona | Is in the state for more than 60 days in a Calendar Year | New Mexico | Is in the state for more than 16 days in a CY |
| California | Earns in-state wages above the state's "Low Income Exemption Table" | New York | Is in the state for more than 14 days in a CY and wages earned exceed personal exemptions |
| Connecticut | Is in the state for more than 15 days in a CY | North Dakota | Is in the state for more than 21 days in a CY and is a resident of a state that provides similar protections (such as reciprocal agreements; certain employees and certain occupations not protected) |
| Georgia | Is in the state for more than 23 days in a calendar quarter or if \$5,000 or more or 5% or more of total income is attributable to Georgia | Oklahoma | Earns in-state wages of \$300 or more in a calendar quarter |
| Hawaii | Is in the state for more than 60 days in a CY | Oregon | Earns in-state wages equal to or exceeding the employee's standard deduction |
| Idaho | Earns in-state wages of \$1,000 or more in a CY | South Carolina | Earns in-state wages of \$800 or more in a CY |
| Illinois | Is in the state for more than 30 working days in a CY | Utah | Is in the state for more than 21 days in a CY and is a resident of a state that provides similar protections (such as reciprocal agreements; certain employees and certain occupations not protected - (Enacted in 2022 via S.B. 39) |
| Louisiana | Is in the state for more than 25 days in a CY | Vermont | 30 days (per guidance on Department of Taxes website: https://tax.vermont.gov/business/withholding) |
| Maine | Is in the state for more than 12 days in a CY | West Virginia | Is in the state for more than 30 days in a CY |
| Minnesota | Earns in-state wages greater than or equal to the minimum income requirement for filing state income tax return (\$12,900 for 2022) | Wisconsin | Earns in-state wages of \$1,500 or more in a CY |

Disclaimer: This information should be used for general guidance and not relied upon for compliance.

Sources: Council On State Taxation (COST), American Payroll Association (APA), Mobile Workforce Coalition