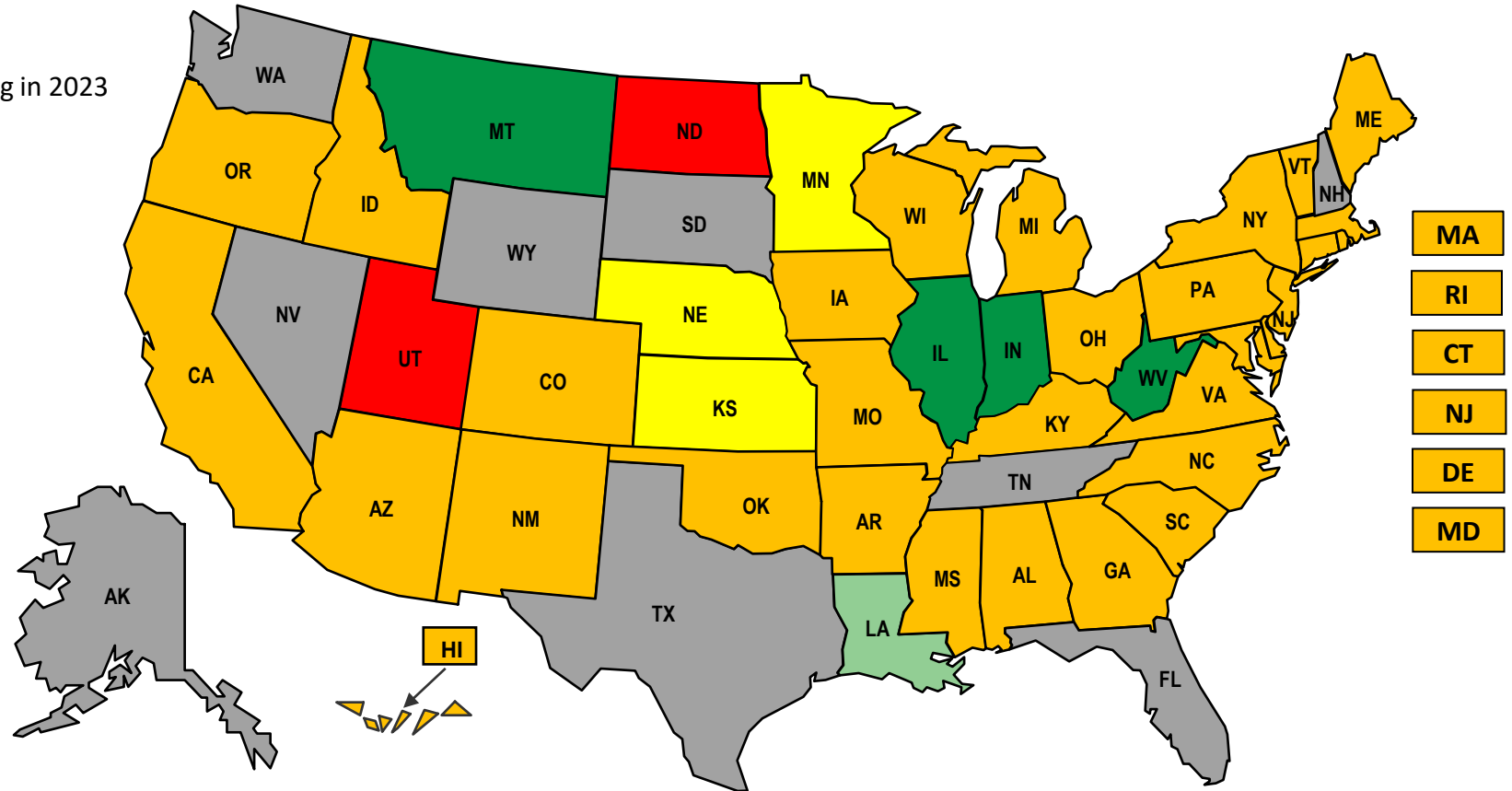


# 30-Day Safe Harbor for Income Tax Filing Obligations for Nonresident Traveling Employees and Corresponding Withholding Obligations for Their Employers

- State has enacted a 30-day threshold for both filing and withholding
- State has enacted the COST model statute with a 25-day threshold for both filing and withholding
- States that need a 30-day safe harbor for both filing and withholding obligations (AZ and HI have a 60-day, and VT has a 30-day threshold for withholding only)
- States that need a 30-day safe harbor for filing and withholding obligations and they have enacted the MTC model statute with a 20-day threshold and additional complicated provisions based on wages earned
- No general state personal income tax
- States with legislation introduced/pending in 2023



**Disclaimer:** This information should be used for general guidance and not relied upon for compliance.  
**Source:** Council On State Taxation (COST)