

**State Guidance on Remote Teleworking due to COVID-19 (As of October 27, 2020)**

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: <a href="https://revenue.alabama.gov/coronavirus-covid-19-updates/">https://revenue.alabama.gov/coronavirus-covid-19-updates/</a>
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&amp;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>EDD’s COVID-19 FAQs: Employer information, available at: <a href="http://www.edd.ca.gov/about_edd/coronavirus-2019/faqs/employer.htm">www.edd.ca.gov/about_edd/coronavirus-2019/faqs/employer.htm</a></p> <p>FTB’s COVID-19 frequently asked questions for tax relief and assistance available at: <a href="http://www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html#Teleworking-and-the-Stay-at-Home-order">www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html#Teleworking-and-the-Stay-at-Home-order</a></p>
District of Columbia	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 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.	OTR Tax Notice 2020-07 available at: <a href="https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/COVID-19_EMERGENCY_INCOME_AND_FRANCHISE_TAX_NEXUS_UPDATE_Clean002.pdf">https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/COVID-19_EMERGENCY_INCOME_AND_FRANCHISE_TAX_NEXUS_UPDATE_Clean002.pdf</a>

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Georgia	<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"> <li>1. There is an official work from home order issued by an applicable federal, state, or local government unit; or</li> <li>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.</li> </ol> <p>Also:</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ol>	<p>GA DOR Coronavirus Tax Relief FAQs available at:  <a href="https://dor.georgia.gov/coronavirus-tax-relief-faqs">https://dor.georgia.gov/coronavirus-tax-relief-faqs</a></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</p>	<p>Iowa DOR COVID-19 FAQs available at:  <a href="https://tax.iowa.gov/COVID-19">https://tax.iowa.gov/COVID-19</a></p>

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	<p>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>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>	
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><b>Note:</b> IDOR has not addressed nexus issues.</p>	<p>Information Bulletin 2020-29 available at:  <a href="http://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-29.pdf">www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-29.pdf</a></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"> <li>1. There is an official work from home order issued by an applicable federal, state or local governmental unit; or</li> </ol>	<p>IN DOR FAQs available at:  <a href="http://www.in.gov/dor/coronavirus-information/">www.in.gov/dor/coronavirus-information/</a></p>

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	<p>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.</p> <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><b>Note:</b> The Indiana Department of Revenue has not addressed withholding issues.</p>	
Massachusetts	<p>[The rules below are] effective until the earlier of December 31, 2020, or 90 days after the state of emergency in Massachusetts is lifted. As of that date, the rules set forth in this Technical Information Release (TIR 20-10) will cease to be in effect and the presence of an employee in Massachusetts, even if due solely to a Pandemic-Related Circumstance (as defined below), will trigger the same tax consequences as under Massachusetts law more generally.</p> <p>This TIR 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 (collectively, “Pandemic-Related Circumstances”) will not, by itself, create a withholding obligation with respect to such employees. <i>See</i> 830 CMR 62.5A.3.</p> <p>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.</p> <p>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 20-10 available at:  <a href="http://www.mass.gov/technical-information-release/tir-20-10-revised-guidance-on-the-massachusetts-tax-implications-of">www.mass.gov/technical-information-release/tir-20-10-revised-guidance-on-the-massachusetts-tax-implications-of</a></p>

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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>MD DOR Tax Alert 05-04-20:  <a href="http://www.marylandtaxes.gov/covid/documents/TaxAlert050420-EmployerWithholdingonTeleworkrs.pdf">www.marylandtaxes.gov/covid/documents/TaxAlert050420-EmployerWithholdingonTeleworkrs.pdf</a></p>
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.</p> <p><b>Employer Income Tax Withholding – New Telework in Maine by Maine Residents:</b> Maine income tax withholding for wages paid in 2020 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. See MRS Rule 803, Section .04(B), available at: <a href="http://www.maine.gov/revenue/publications/rules">www.maine.gov/revenue/publications/rules</a>.</p> <p><b>Individual Income Tax – Estimated Income Tax Payments:</b> For tax years beginning in 2020, 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><b>Individual Income Tax – Final Tax Liability:</b> For tax years beginning in 2020, the Mills administration will introduce legislation in January to ensure Maine residents avoid double taxation as a result of COVID-19-related telework by allowing the tax credit for income tax paid to other jurisdictions if another jurisdiction is asserting an income tax obligation for the same income despite the employee no longer physically working in that jurisdiction due to COVID-19.</p> <p><b>Sales Tax Nexus: Registration and Collection Duty Requirements:</b> For sales occurring 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 constitute substantial physical presence in this state for sales and use tax registration and collection duty purposes.</p>	<p>ME DOR Tax Alert Volume 30, Issue 19 (October 2020 - #2)  <a href="http://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ta_oct2020_vol30_iss19.pdf">www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ta_oct2020_vol30_iss19.pdf</a></p>

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	<p><b>Corporate Income Tax Nexus:</b> 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>	
Minnesota	<p>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>	<p>MN DOR COVID-19 FAQs for Businesses:  <a href="http://www.revenue.state.mn.us/covid-19-faqs-businesses">www.revenue.state.mn.us/covid-19-faqs-businesses</a></p>
Mississippi	<p>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>	<p>MS DOR Release (03/26/20) available at:  <a href="http://www.dor.ms.gov/Documents/COVID%20Extensions%20Press%20Release.pdf">www.dor.ms.gov/Documents/COVID%20Extensions%20Press%20Release.pdf</a></p>
North Dakota	<p><b>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?</b></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><b>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?</b></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:  <a href="http://www.nd.gov/tax/faqs/topics/28/">www.nd.gov/tax/faqs/topics/28/</a></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, March 13, 2020, and ending on January 1, 2021, unless the emergency is extended.</p>	<p>NC DOR FAQs about the income tax changes due to the COVID-19 National Emergency:  <a href="https://revenue.nebraska.gov/businesses/frequently-asked-questions-about-income-tax-changes-due-covid-19-national-emergency">https://revenue.nebraska.gov/businesses/frequently-asked-questions-about-income-tax-changes-due-covid-19-national-emergency</a></p>

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New Jersey	<p><b>Does the Treasury Division plan to issue any written guidance to employers in your state regarding how to source the wages of their employees who regularly work in your state but who are (or will be) telecommuting from an out-of-state home office or who are (or will be) temporarily relocated at an out-of-state employer location? Does the answer differ if the temporary relocation is to another office of the employer or the employee’s home office?</b></p> <p>New Jersey sourcing rules dictate that income is sourced based on where the service or employment is performed based on a day’s method of allocation. However, during the temporary period of the COVID-19 pandemic, wage income will continue to be sourced as determined by the employer in accordance with the employer’s jurisdiction.</p> <p>The Reciprocal Personal Income Tax Agreement between New Jersey and Pennsylvania eliminates wage sourcing issues for these employees as there is agreement to not tax the wages of a resident of the other state.</p> <p><b>Would the Division advise employers in your state to not change the current work state set-up for employees in their payroll systems who are now telecommuting or are temporarily relocated at an out-of-state employer location?</b></p> <p>The Division would not require employers to make that change for this temporary situation. However, employers must consider their unique circumstances and make that decision.</p> <p><b>If the answer to the above is yes, will the Division waive under-withheld tax, penalties, and/or interest for employers for this period if examined by the Division at a later date?</b></p> <p>Relief may be granted on a case-by-case basis if circumstances warrant.</p> <p><b>Does the Division plan to issue any written guidance to individual taxpayers regarding how to source their wages for individual income tax purposes if they are performing services as a telecommuter or as a worker temporarily relocated to an out-of-state employer location?</b></p> <p>New Jersey sourcing rules dictate that income is sourced based on where the service or employment is performed based on a day’s method of allocation. However, during the temporary period of COVID-19 pandemic, wage income will continue to be sourced as determined by the employer in accordance with the employer’s jurisdiction.</p> <p>The Reciprocal Personal Income Tax Agreement between New Jersey and Pennsylvania eliminates wage sourcing issues for these employees as there is agreement to not tax the wages of a resident of the other state.</p> <p><b>Note:</b> Nexus guidance has not yet been issued.</p>	<p>NJ Treasury Division of Taxation Telecommuter COVID-19 Employer and Employee FAQs available at: <a href="http://www.state.nj.us/treasury/taxation/covid19-payroll.shtml">www.state.nj.us/treasury/taxation/covid19-payroll.shtml</a></p>

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New York	<p><b>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?</b></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><b>Note:</b> Nexus guidance has not yet been issued.</p>	<p>NY Dept. of Taxation and Finance FAQs: <a href="http://www.tax.ny.gov/pit/file/nonresident-faqs.htm#telecommuting">www.tax.ny.gov/pit/file/nonresident-faqs.htm#telecommuting</a></p>
Oregon	<p>For purposes of Oregon corporate excise/income tax, the presence of teleworking employees of the corporation in Oregon between March 8, 2020, and December 31, 2020, won't be treated by the department as a relevant factor when making a nexus determination if the employee(s) in question are regularly based outside Oregon.</p> <p>The department understands the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their quarterly payment. The department will not assess underpayment penalties to taxpayers making a good faith effort to estimate their quarterly payments.</p> <p><b>Note:</b> No withholding guidance has been issued.</p>	<p>Oregon DOR COVID-19 tax relief options available at: <a href="http://www.oregon.gov/dor/Pages/COVID19.aspx">www.oregon.gov/dor/Pages/COVID19.aspx</a></p>
Pennsylvania	<p><b>Will a PA employer of a nonresident employee temporarily working from home due to the COVID-19 pandemic in a state that doesn't have a reciprocity agreement with Pennsylvania be required to withhold PIT on compensation paid for the temporary at-home work?</b></p> <p>If the employee is working from home temporarily due to the COVID-19 pandemic, the department would not consider that as a change to the sourcing of the employee's compensation. That means the employee's compensation remains PA source, and the employer is required to withhold on the compensation.</p> <p>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 nexus solely on the basis of this temporary activity occurring during the duration of this emergency.</p>	<p>PA DOR FAQs available at: <a href="https://revenue-pa.custhelp.com/app/answers/detail/a_id/3741/related/1">https://revenue-pa.custhelp.com/app/answers/detail/a_id/3741/related/1</a>  <a href="https://revenue-pa.custhelp.com/app/answers/detail/a_id/3738/related/1">https://revenue-pa.custhelp.com/app/answers/detail/a_id/3738/related/1</a></p>



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Rhode Island	<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 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: <a href="http://www.tax.ri.gov/Advisory/ADV_2020_24.pdf">www.tax.ri.gov/Advisory/ADV_2020_24.pdf</a></p> <p>RI DOR Adv 2020-22 available at: <a href="http://www.tax.ri.gov/Advisory/ADV_2020_22.pdf">www.tax.ri.gov/Advisory/ADV_2020_22.pdf</a></p> <p>Emergency Reg. 280-RICR-20-55-14 available at: <a href="http://www.tax.ri.gov/regulations/Emergency/REG_11100_20200526082901.pdf">www.tax.ri.gov/regulations/Emergency/REG_11100_20200526082901.pdf</a></p>
South Carolina	<p><b>South Carolina Withholding Requirements – Tax Relief Period:</b> Effective from March 13, 2020, through June 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><b>South Carolina Business with Employees Temporarily Changing Work Location to Outside South Carolina:</b> 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 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><b>Out-of-State Business with Employees Temporarily Changing Work Location to South Carolina:</b> 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</p>	<p>SC DOR Information Letter #20-11 and #20-24</p> <p>Available at: <a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20pinions/IL20-11.pdf">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20pinions/IL20-11.pdf</a></p> <p>and <a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20pinions/IL20-24.pdf">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20pinions/IL20-24.pdf</a></p>

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	<p>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><b>Nexus establishment:</b> 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 – December 31, 2020) as a basis for establishing nexus or altering apportionment of income.</p>	
Vermont	<p><b>Guidance for Individuals Temporarily Living and Working Remotely in Vermont:</b> If you are a nonresident but you are temporarily living and working in Vermont, you have an obligation to pay Vermont income taxes on the income earned while you were living and performing work in Vermont. This is true even if you were in Vermont due to the COVID-19 pandemic, and regardless of whether your employer is located inside or outside of Vermont.</p> <p>For businesses who have remote workers located in Vermont only on a temporary basis, Vermont will not require that business to change the employee’s withholding state. However, businesses and their employees who have temporary remote workers in Vermont may wish to discuss a change to the employee’s withholding state if the employee intends to be here for an extended time period, albeit temporarily. Workers who have moved to Vermont permanently and make Vermont their domicile will need to have their withholding location changed.</p>	<p>VT Dept. of Taxes COVID-19 Update: Information for Taxpayers available at:  <a href="https://tax.vermont.gov/coronavirus">https://tax.vermont.gov/coronavirus</a></p>