

NAPAMA State Tax Withholding Table

Last Update: 7/19/16

The information below has been gathered by the NAPAMA board and member volunteers and is, to the best of our knowledge, current as of May 2016. If you find any discrepancies in the information below, please share them with NAPAMA secretary Hank Knerr (hank.knerr@iup.edu). We also advise caution, understanding that there are often inconsistencies within state revenue offices depending on with whom you may talk and their not understanding your questions or the performing arts industry in general.

[Email updates to Hank Knerr \(hank.knerr@iup.edu\)](mailto:hank.knerr@iup.edu)

State/Territory	Y/N Withholding	% Withholding	Tax Info Link	Y/N Waiver Available	Waiver Info Link	Comments Provided by Committee Members
Alabama	N					
Alaska	N					
Arizona	N					
Arkansas	N					
California	Y	7%	https://www.ftb.ca.gov/	Y	https://www.ftb.ca.gov/online/Withhold_at_Source/Form_589/index.asp	reduced withholding possible if you complete a separate form for each booking, with detailed budget. I have always FAXED it to 916 845-9512 AND I have always done mine online.. Always received reduced w/h, but never down to 0%, 501ciii can be exempt. Experience also, they will only allow travel expense one-way for some reason and don't allow per diem, even though it's listed on the form.
Colorado	N					
Connecticut	Y	6.70%	http://www.ct.gov/drs/cwp/view.asp?a=1427&q=265056		http://www.ct.gov/drs/lib/drs/forms/2015withholding/ct-590.pdf and http://www.ct.gov/drs/lib/drs/forms/2015withholding/ct-588.pdf	artist has always paid the tax / we have always applied and obtained waiver, provided the links for the 2 forms pending your situation
Delaware	N					
District of Columbia	N					
Florida	N					
Georgia	N					
Hawaii	N					
Idaho	N					
Illinois	N					
Indiana	N					
Iowa	N					
Kansas	N					
Kentucky	N					
Louisiana	N					
Maine	N					
Maryland	N					
Massachusetts	Y	5.30%	http://www.mass.gov/dor	Yes, reduce or waive	http://www.mass.gov/dor/docs/dor/forms/wage-rpt/pdfs/pwh-ww.pdf	Reputation is slow but an easy form; important to apply for reduced withholding because "The amount that the performer withholding agent should withhold is the individual income tax rate multiplied by the gross payment."
Michigan	N					

Minnesota	Y	2%	http://www.revenue.state.mn.us/businesses/withholding/Pages/WagesSubjecttoWithholdingNonResidentEntertainerTax.aspx			Non-resident, different if artist/entity is resident
Mississippi	N					
Missouri	Y	2%	http://dor.mo.gov/faq/business/nonresident.php	No, mandatory		Reported as immovable; Foreign entertainers exempt if they are exempt from federal income tax
Montana	N					
Nebraska	N					
Nevada	N					
New Hampshire	N					
New Jersey	N					
New Mexico	N					
New York	N					
North Carolina	Y	4%	http://www.dor.state.nc.us/taxes/wh_tax/	Yes, if incorporated in NC or non-profit		Experience is that 4% is mandatory unless you are incorporated in NC or if you are a 501C(3); check FAQs for entertainer/promoter/venue exception at http://www.dor.state.nc.us/taxes/wh_tax/faq.html#personal
North Dakota	N					
Ohio	N					
Oklahoma	N					
Oregon	N					
Pennsylvania	N					
Rhode Island	N					
South Carolina	N					
South Dakota	N					
Tennessee	N					
Texas	N					
Utah	N					
Vermont	Y/N	8.10%	http://tax.vermont.gov/individuals/income-tax-returns/who-needs-to-file/nonresident	No, presenter is to deduct		Have had a presenter not deduct... so not sure how they decide, but there is no waiver application. Had several gigs in VT and never had deduction, maybe this is at the discretion of the presenter?
Virginia	N					
Washington	N					
West Virginia	N					
Wisconsin	Y	6%	https://tap.revenue.wi.gov/services/#1	Y, if fee is less than \$7,000		We have experienced no deduction if fee is less than \$7k or if the company is a 501C(3). Another: We received a waiver because the group was recognized as a non-profit in their home country, Mexico, and provided that documentation.
Wyoming	N					
American Samoa	N					
Guam	N					
Northern Marianas Islands	N					

Puerto Rico	N					
Virgin Islands	N					