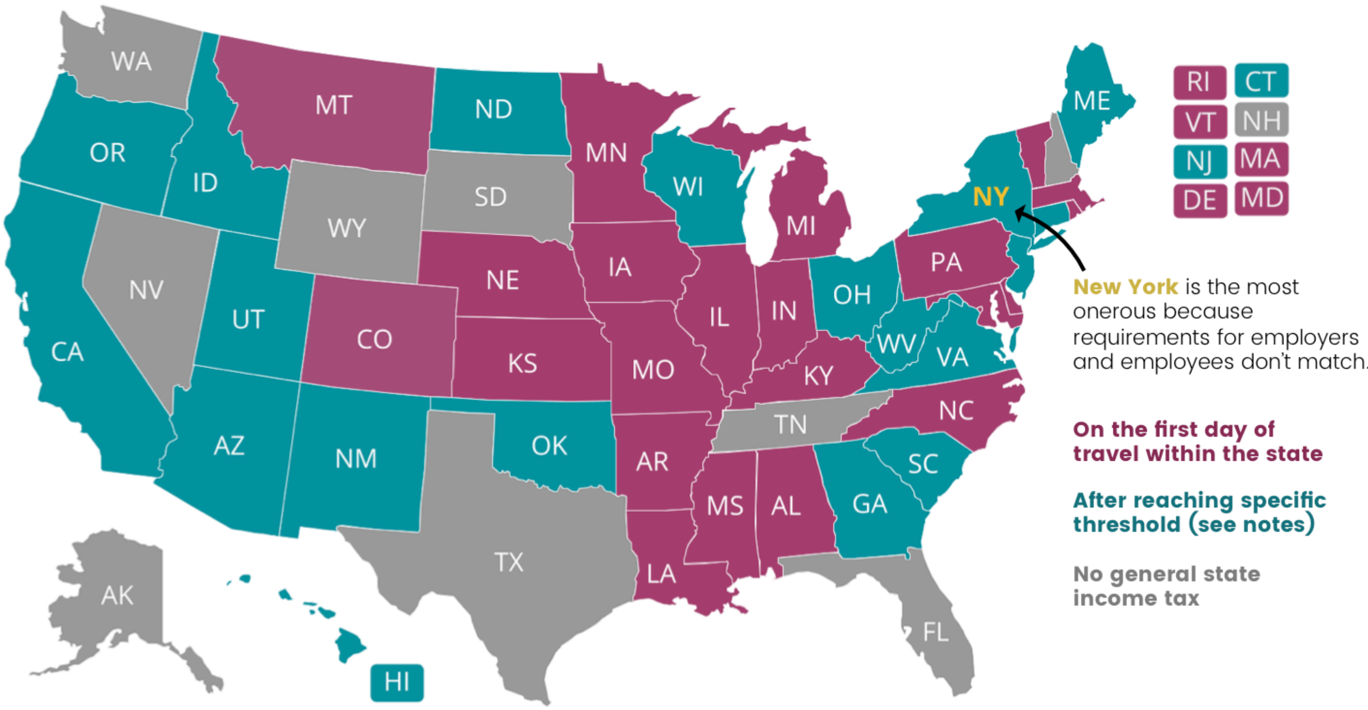
A **PATCHWORK** OF STATE LAWS

Keeping track of the requirements imposed by states on employers when it comes to withholding income taxes in nonresident states is incredibly complex due to the different requirements between states. More than half of the states that have a personal income tax require employers to withhold tax from a nonresident employee's wages beginning with the first day the nonresident employee travels to the state for business purposes (maroon states on the map below). Other personal income tax states provide for a threshold before requiring tax withholding for nonresident employees (teal states).

When is a nonresident employee subject to withholding?



Employer **must withhold if nonresident employee** (CY indicates calendar year):

Arizona	is in the state for more than 60 days in a CY.
California	earns in-state wages above the state's "Low Income Exemption Table."
Connecticut	is in the state for more than 15 days in a CY.
Georgia	is in the state for more than 23 days in a CY or if $5,000 or more or 5% or more of total income is attributable to Georgia.
Hawaii	is in the state for more than 60 days in a CY.
Idaho	earns in-state wages of $1,000 or more in a CY.
Maine	is in the state for more than 10 days in a CY.
New Jersey	earns in-state wages that equals or exceeds the employee's personal exemption in a CY.
New Mexico	is in the state for more than 15 days in a CY.
New York	is in the state for more than 14 days in a CY.

Please note that this map only covers withholding--many states have different (and usually lower) standards for imposing tax on nonresidents (that is, the employee may owe tax even where the employer is not required to withhold tax). The map also does not include reciprocal agreements.

North Dakota	is in the state for more than 20 days in a CY and is a resident of a state that provides similar protections (such as reciprocal agreements; certain occupations not protected).
Ohio	is in the state for more than 20 days in a CY.
Oklahoma	earns in-state wages of $300 or more in a calendar quarter.
Oregon	earns in-state wages equal to or exceeding the employee's standard deduction.
South Carolina	earns in-state wages of $800 or more in a CY.
Utah	employer (not employee) does business in the state for more than 60 days in a CY.
Virginia	earns in-state wages equal to or exceeding the employee's personal exemptions and standard deduction or filing threshold (if elected by the employee).
West Virginia	earns in-state wages equal to or exceeding the employee's personal exemptions.
Wisconsin	earns in-state wages of $1,500 or more in a CY.