

**State COVID-19 Telecommuting Nexus Chart**  
**Relief States Updated Provisions & Guidance as of Sept. 14, 2020**

*NOTE: This chart is solely intended to provide preliminary guidelines as of the date noted above. In light of states' continuous updates regarding their respective rules, executive orders, and other previously issued guidance providing relief, taxpayers should conduct their own research and analysis with regard to these specific jurisdictions noted herein.*

State	Citation	Highlights		
Alabama	<a href="#">ADOR Operational Updates Due to COVID-19</a> , Alabama Dept. of Revenue, May 12, 2020	OSB employees temporarily telecommuting from AL due to COVID-19 alone will not subject that OSB employer to AL withholding. Employees temporary telecommuting work from home within AL will not in itself create nexus in AL for the OSB. <b>No fixed expiration date set in the AL DOR's guidance other than noting that the relief period is tied to "the federally declared period of emergency due to" COVID-19.</b>	Withholding Nexus Relief Period	(APP)
California	<a href="#">COVID-19 Frequently Asked Questions for Tax Relief and Assistance</a> , California Franchise Tax Board, Sept. 11, 2020; <a href="#">Executive Order N-33-20</a> , March 19, 2020	No COVID-19 telecommuting relief expressly declared regarding OSB employer income tax withholding obligations. Employees temporary telecommuting work from home within CA due to Executive Order N-33-20 will not in itself create nexus in CA for the OSB. Furthermore, no such payrolls incurred by CA telecommuting resident employees impacted by the Executive Order will be applied toward the state's minimum payroll threshold for income tax economic nexus resulting in a filing obligation. <b>Such relief period commenced March 19, 2020, and no fixed expiration date was set in either the Governor's Executive Order or the Franchise Tax Board's FAQ.</b>	Withholding Nexus Relief Period	
D.C.	<a href="#">OTR Notice 2020-07</a> , <a href="#">COVID-19 Franchise Tax Nexus</a> , Sept. 3, 2020; <a href="#">D.C. Mayor's Order 2020-079</a> , July 22, 2020, superseding <a href="#">D.C. Mayor's Order 2020-50</a> , March 20, 2020	No COVID-19 telecommuting relief expressly declared regarding OSB employer income tax withholding obligations. Moot point for DC residents working for MD and VA employers due to reciprocity between jurisdictions. Employees temporary telecommuting work from home within DC will not in itself create nexus in DC for the OSB during the period of declared public emergency and public health emergency, including any further extensions declared by the mayor. <b>Such relief period has been extended until Oct. 9, 2020.</b>	Withholding Nexus Relief Period	
Georgia	<a href="#">Coronavirus Tax Relief FAQs</a> , Georgia Dept. of Revenue, May 2020	OSB employees temporarily telecommuting from GA due to COVID-19 will not subject that OSB employer to GA withholding. <b>(W)</b> Employees temporary telecommuting work from home within GA will not in itself create nexus in Georgia for the OSB. <b>No fixed expiration date set - Based on either 1) official work-from-home order issued by federal, state, or local government or 2) pursuant to physician's order due to actual COVID-19 diagnosis plus 14 days to allow for return to normal work conditions.</b>	Withholding Nexus Relief Period	(APP)
Indiana	<a href="#">COVID-19 FAQs</a> , Indiana Dept. of Revenue, April 10, 2020	No COVID-19 telecommuting relief expressly declared regarding OSB employer income tax withholding obligations. Employees temporary telecommuting work from home within IN will not in itself create nexus in IN for the OSB. <b>No fixed expiration date set - Based on either 1) official work-from-home order issued by federal, state, or local government or 2) pursuant to physician's order due to actual COVID-19 diagnosis plus 14 days to allow for return to normal work conditions.</b>	Withholding Nexus Relief Period	
Iowa	<a href="#">COVID-19 Frequently Asked Questions</a> , Iowa Dept. of Revenue, May 2020	The FAQ provides that any IA employees teleworking from home in the state will subject the OSB employer to Iowa income tax withholding despite the temporary nature of their working there due to COVID-19. Moot point for IA residents working for IL situated employers due to IA's income tax reciprocity agreement with the state. Employees temporary telecommuting work from home within IA will not in itself create nexus in Iowa for the OSB. <b>No fixed expiration date set in the IA DOR's guidance; however, it notes that such relief will only apply in the impacted states that continue to remain under a state of emergency in response to COVID-19.</b>	Withholding Nexus Relief Period	
Kentucky	<a href="#">COVID-19 Tax Relief FAQs</a> , Kentucky Dept. of Revenue, April 2020	KY DOR guidance does not provide OSB employers with any express relief related to KY resident employees working from home for a nonresident employer in the state due to COVID-19 restrictions other than to note that there should be no changes with regard to residents and/or employers based in states where KY has an income tax reciprocity agreement (IL, IN, MI, OH, VA, WV, and WI). KY DOR guidance provides that the issue of nexus for presence of KY resident employees working from home due to COVID-19 restrictions would be reviewed on a "case-by-case" basis. N/A, as no formal across-the-board relief has been provided by the state based on their "case-by-case" basis of review guidance.	Withholding Nexus Relief Period	
Maryland	<a href="#">Tax Alert 05-04-20</a> , <a href="#">Employer Withholding Requirements For Teleworking Employees During The COVID-19 Emergency</a> , Maryland Comptroller, May 4, 2020; <a href="#">Tax Alert 05-01-20</a> , Maryland Comptroller, May 1, 2020	OSB employees temporarily telecommuting from MD due to COVID-19 will not change their MD withholding only if their employer's base of employment is in a reciprocal state (DC, PA, VA, WV). MD residents working for an OSB employer based in a non-reciprocal state (i.e., DE) will be subject to MD withholding for the temporary period working from home due to COVID-19. Employees temporary telecommuting work from home within MD will not in itself create nexus in MD for the OSB. <b>No fixed expiration date set in the Tax Alert.</b>	Withholding Nexus Relief Period	(APP)
Massachusetts	<a href="#">Technical Information Release (TIR) 20-10</a> , Massachusetts Dept. of Revenue, July 21, 2020	OSB employees temporarily telecommuting from MA due to COVID-19 will not subject that OSB employer to MA withholding. <b>(W), (MA)</b> Employees temporary telecommuting work from home within MA will not in itself create nexus in MA for the OSB. <b>Such relief period at this time is extended to the earlier of 1) 90 days after the state of emergency in the state has been lifted (it had not been as of the date of this resource) or 2) Dec. 31, 2020.</b>	Withholding Nexus Relief Period	(APP)
Minnesota	<a href="#">COVID-19 FAQs for Businesses</a> , Minnesota Dept. of Revenue, updated Aug. 20, 2020	The FAQ provides that any MN employees teleworking from home in the state will subject the OSB employer to MN income tax withholding despite the temporary nature of the employees' working there due to COVID-19. Employees temporary telecommuting work from home within MN will not in itself create nexus in MN for the OSB. <b>No fixed expiration date set in the MN DOR's online FAQ.</b>	Withholding Nexus Relief Period	
Mississippi	<a href="#">COVID Extensions Press Release</a> , Mississippi Dept. of Revenue, March 26, 2020	OSB employees temporarily telecommuting from MS due to COVID-19 alone will not subject that OSB employer to MS withholding. Employees temporary telecommuting work from home within MS will not in itself create nexus in MS for the OSB. <b>No fixed expiration date set in the Press Release other than noting that the relief period is tied to "the period of national emergency" due to COVID-19.</b>	Withholding Nexus Relief Period	(APP)
New Jersey	<a href="#">Telecommuter COVID-19 Employer and Employee FAQ</a> , New Jersey Division of Taxation, updated May 27, 2020	OSB employees temporarily telecommuting from NJ due to COVID-19 alone will not subject that OSB employer to NJ withholding. (PA and NJ have a reciprocal agreement.) Employees temporary telecommuting work from home within NJ will not in itself create nexus in NJ for the OSB. <b>No fixed expiration date set in the NJDOT's online FAQ.</b>	Withholding Nexus Relief Period	
North Dakota	<a href="#">COVID-19 Taxpayer Guidance FAQs</a> , North Dakota Office of State Tax Commissioner	No COVID-19 telecommuting relief expressly declared regarding OSB employer income tax withholding obligations. Employees temporary telecommuting work from home within ND will not in itself create nexus in ND for the OSB. <b>No fixed expiration date set in the ND OTC's online FAQ.</b>	Withholding Nexus Relief Period	(APP)
Oregon	<a href="#">COVID-19 Tax Relief Options</a> , Oregon Dept. of Revenue, July 31, 2020	No COVID-19 telecommuting relief expressly declared regarding OSB employer income tax withholding obligations. Employees temporary telecommuting work from home within OR will not in itself create nexus in OR for the OSB. <b>Such relief period at this time is extended to Nov. 1, 2020.</b>	Withholding Nexus Relief Period	
Pennsylvania	<a href="#">Online Customer Support</a> , Pennsylvania Dept. of Revenue, April 3, 2020	OSB employees temporarily telecommuting from PA due to COVID-19 will not subject that OSB employer to PA withholding. <b>(W)</b> Employees temporary telecommuting work from home within PA will not in itself create nexus in PA for the OSB. <b>No fixed expiration date set in the PA DOR's online FAQ.</b>	Withholding Nexus Relief Period	
Rhode Island	<a href="#">ADV 2020-22</a> , Rhode Island Division of Taxation, May 26, 2020; <a href="#">ADV 2020-24</a> , Rhode Island Division of Taxation, May 28, 2020; <a href="#">Emergency Reg. 280-RICR-20-55-14</a> (extended to Nov. 18, 2020)	OSB employees temporarily telecommuting from RI due to COVID-19 will not subject that OSB employer to RI withholding. <b>(W)</b> Employees temporary telecommuting work from home within RI will not in itself create nexus in RI for the OSB. <b>Set period on RI withholding relief per emergency regulation extended until Nov. 18, 2020. No fixed expiration date set in RI DOT's releases regarding nexus and apportionment relief.</b>	Withholding Nexus Relief Period	(APP)
South Carolina	<a href="#">SC Info. Letter #20-24</a> , Aug. 26, 2020, superseding <a href="#">SC Info. Letter #20-11</a> , May 15, 2020	OSB employees temporarily telecommuting from SC due to COVID-19 alone will not subject those employees to SC withholding so long as they continue to be subject to withholding in the OSB's designated employment location state. <b>(W)</b> Employees temporary telecommuting work from home within SC will not in itself create nexus in SC for the OSB. <b>Such relief period starting March 13, 2020, has been extended until Dec. 31, 2020.</b>	Withholding Nexus Relief Period	(APP)

OSB = Out-of-state business(es).

(APP) = State provides apportionment factor relief related to temporary presence of employees telecommuting due to COVID-19 restrictions.

(W) = These states' guidance provides that nonresidents working in their state prior to COVID-19 restrictions would continue to be subject to their state's income tax withholding even if they are working from their home outside of the state during the temporary COVID-19 quarantine period.

(MA) = TIR 2020-10, which says that MA nonresidents who were previously working in MA and subject to MA withholding but are now working from their state of residency to continue to be subject to MA withholding, has created controversy between MA and NH state governments. NH does not impose income tax on residents' wages.