State Mobile Workforce 30-Day Safe Harbor for Nonresident Traveling Employees

State has enacted a 30-day threshold for both filing and withholding

State has enacted the AICPA-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 2024

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

As of 6/6/24



