

CHART I

States which have Announced Nexus Relief or Sourcing Relief

State	Will the state in which the employee is telecommuting subject the out of state employer to income tax?	Will the state in which the employee is telecommuting subject the out of state employer to withholding tax?	To which state will income be sourced?
Alabama	No if due to Covid-19, based on guidance issued by Department of Revenue.	No if due to Covid-19, based on FAQ issued by Department of Revenue.	State of the employer residence if due to Covid-19.
District of Columbia	No if due to Covid-19, based on notice issued by the Office of Tax and Revenue.	Yes – no new guidance published. Under existing rules, taxes residents, and is party to a reciprocity agreement with its border states.	State of the employee residence (is party to a reciprocity agreement with its border states – see Chart II).
Georgia	No if due to Covid-19, based on FAQ issued by Department of Revenue.	No if due to Covid-19, based on FAQ issued by Department of Revenue.	State of the employer residence if due to Covid-19.
Indiana	No if due to Covid-19, based on FAQ issued by Department of Revenue.	Yes – no new guidance published. Under existing rules, taxes residents, and is party to a reciprocity agreement with its border states.	State of the employee residence (is party to a reciprocity agreement with its border states – see Chart II).
Iowa	No if due to Covid-19, based on guidance issued by Department of Revenue.	Yes – no new guidance published. Under existing rules, taxes residents, and is party to a reciprocity agreement with Illinois.	State of the employee residence (is party to a reciprocity agreement with Illinois – see Chart II).
Maryland	No if due to Covid-19, based on alert issued by the Comptroller’s Office.	Yes. Under existing rules, taxes residents, and is party to a reciprocity agreement with its border states.	State of the employee residence (is party to a reciprocity agreement with its border states – see Chart II).
Massachusetts	No if due to Covid-19, based on formal guidance issued by Department of Revenue.	No (through a credit mechanism) if due to Covid-19, based on formal guidance issued by Department of Revenue.	State of the employer residence (through a credit mechanism) if due to Covid-19.

Minnesota	No if due to Covid-19, based on FAQ issued by Department of Revenue.	Yes – no new guidance published. Under existing rules, taxes residents, and is party to a reciprocity agreement with its border states.	State of the employee residence (is party to a reciprocity agreement with its border states – see Chart II).
Mississippi	No if due to Covid-19, based on notice issued by Department of Taxation.	No if due to Covid-19, based on notice issued by Department of Taxation.	State of the employer residence if due to Covid-19.
Nebraska	No guidance published.	No if due to Covid-19, based on FAQ issued by Department of Revenue.	State of the employer residence if due to Covid-19.
New Jersey	No if due to Covid-19, based on notice issued by Department of Taxation.	No if due to Covid-19, based on notice issued by Department of Taxation.	State of the employer residence if due to Covid-19.
North Dakota	No if due to Covid-19, based on FAQ issued by state tax commissioner.	Yes – no new guidance published. Under existing rules, taxes residents, and is party to a reciprocity agreement with its border states.	State of the employee residence (is party to a reciprocity agreement with its border states – see Chart II).
Pennsylvania	No if due to Covid-19, based on FAQ issued by Department of Revenue.	No if due to Covid-19, based on statements of state tax authorities.	State of the employer residence if due to Covid-19.
Rhode Island	No if due to Covid-19, based on advisory issued by Department of Revenue.	No if due to Covid-19, based on advisory issued by Department of Revenue.	State of the employer residence if due to Covid-19.
South Carolina	No if due to Covid-19, based on guidance issued by Department of Revenue.	No if due to Covid-19, based on guidance issued by Department of Revenue.	State of the employer residence if due to Covid-19.