

● **MISSISSIPPI INCOME TAX WITHHOLDING LAW OF 1968**

STATUTORY CITATION: Miss. Code §§ 27-7-301 – 27-7-349

GENERAL SUMMARY: The Mississippi Income Tax Withholding Law requires most employers making any payment of wages to deduct and withhold state income taxes from such wages and to forward the amounts withheld to the state for credit against their employees' state income tax liability.

PROVISIONS APPLICABLE TO AGRICULTURE: Wages paid for services performed in connection with farming are **exempt** from the Income Tax Withholding Law.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Despite exemption from withholding from wages, farmworkers may be obligated to file an annual state income tax return and may be liable for payment of taxes, depending on total net income during the tax year and other circumstances.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY — *Withholding Income Division, Mississippi Department of Revenue, Jackson, Mississippi 39215 (601-923-7088).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY — *None.*