

U.S.

● INTERNAL REVENUE CODE OF 1986 (*COLLECTION OF INCOME TAX AT THE SOURCE ON WAGES*)

STATUTORY CITATION: 26 USC §§ 3401 – 3406

RELATED REGULATIONS: 26 CFR Part 31

GENERAL SUMMARY: The Internal Revenue Code embodies, among other provisions, the federal income tax laws of the United States. The Code dictates both the income tax rates and the circumstances under which individuals are liable for payment of income taxes. In general, every employer who pays wages during the year is required to deduct and withhold from such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary of the Treasury.

On or before January 31 of the following year, an employer required to withhold federal income tax must provide each employee with a statement on Form W-2 showing, among other information, (a) the employer's name, address and identification number, (b) the employee's name, address and Social Security number, (c) the total amount of wages paid, (d) the total amount deducted and withheld as tax.

PROVISIONS APPLICABLE TO AGRICULTURE: To the extent that agricultural wages are subject to FICA taxes, the wages are also subject to withholding of federal income taxes. Hence, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees.

On the other hand, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, must deduct and withhold federal income tax from that worker's wages.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be obligated to file an annual federal income tax return and may be liable for payment of taxes, depending on total net income during the tax year and other circumstances.

VOLUNTARY WITHHOLDING — While deduction of income tax from a farmworker's wages may not be required, such taxes may be withheld if the employer and the employee agree to such withholding. A worker who desires to enter into a voluntary withholding agreement must furnish the employer with a completed Form W-4, which constitutes a request for withholding. No request for voluntary withholding is effective, however, until the employer accepts the request by commencing to withhold taxes from the worker's earnings.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY – *Internal Revenue Service, U.S. Department of the Treasury, Washington, D.C. 20224 (202-283-1710)*. Primarily through its district offices and regional service centers, IRS is responsible for the collection of taxes authorized by the Internal Revenue Code. Consequently, IRS district office personnel may investigate complaints or suspected violations involving the collection and handling of employment taxes.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None*.

Alabama

● ALABAMA INCOME TAX LAWS

STATUTORY CITATION: Ala. Code 1975 § 40-18-71

RELATED REGULATIONS: Ala. Admin. Code, § 810-3-75-.01

GENERAL SUMMARY: Chapter 18 of Alabama's revenue and taxation statutes authorizes the taxation of income in the state and generally requires the withholding of income taxes from employees' wages. With certain exceptions and credits, employers must withhold a tax equal to two percent of the first \$500 or less in wages paid, four percent of the next \$2,500 or less, and five percent of the excess over \$3,000. Employers have the option of withholding a substantially equivalent amount based on tables furnished by the state administering agency.

PROVISIONS APPLICABLE TO AGRICULTURE: Like the earnings of most other classes of employees, agricultural workers' wages are subject to withholding of state income tax. No later than January 31 of the following year or 30 days after the employment ends, employers must provide each worker with a statement showing (1) the total amount of compensation paid during the calendar year, (2) the amount of state income tax withheld, and (3) the employer's name, address and tax ID number.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY – Individual and Corporate Tax Division, Alabama Department of Revenue, Montgomery, Alabama 36132 (334-242-1000).

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – None.

Arizona

● ARIZONA INCOME TAX ACT OF 1978

STATUTORY CITATION: Ariz. Rev. Stat. §§ 43-101 – 43-1606

GENERAL SUMMARY: The Arizona Income Tax Act authorizes the taxation of income in the state and generally requires the withholding of income taxes from employees' wages.

PROVISIONS APPLICABLE TO AGRICULTURE: The Act's withholding provisions **do not apply** to wages paid to part-time or seasonal employees engaged solely in the planting, cultivation, harvest or field packing of seasonal agricultural crops, unless their principal duties consist of operating mechanically driven devices in such operations. Hence, most farmworkers and their agricultural employers are exempt from state income tax withholding.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Despite the general 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 – Arizona Department of Revenue, Phoenix, Arizona 85007 (602-542-5551; toll-free 800-352-4090).

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – None.

Arkansas

● ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965

STATUTORY CITATION: Ark. Code §§ 26-51-901 – 26-51-919

GENERAL SUMMARY: The Arkansas Income Tax Withholding Act requires most employers in the state to deduct and withhold state income taxes from their employees' wages, and to forward such taxes to the state for credit against the employees' tax liability.

PROVISIONS APPLICABLE TO AGRICULTURE: Agricultural employers who pay wages for agricultural labor to 4 or more employees during the year are required to withhold state income tax from their workers' wages, maintain related records, and provide the workers with an annual statement of wages paid and taxes withheld on or before January 31 following the end of the tax year.

A farm employer who pays farm wages to 3 employees or fewer has the option to collect, account for and forward the taxes to the state if the employer so chooses. Employers who opt to withhold state income tax, however, are obligated to provide each employee with the required annual statement of wages and taxes.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Whether an employer withholds taxes from wages or not, 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 – *Office of Income Tax Administration, Arkansas Department of Finance and Administration, Little Rock, Arkansas 72201 (501-682-1130).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

California

● PERSONAL INCOME TAX AND WITHHOLDING TAX LAWS

STATUTORY CITATION: Cal. Rev. & Tax. Code §§ 17001–21028; Cal. Unemp. Ins. Code §§ 13000–13101

GENERAL SUMMARY: The Personal Income Tax Law imposes a state tax on personal income and requires most employers to deduct and withhold state income tax from wages paid to their employees each payroll period. The withholding tax laws define the wages which are subject to withholding and prescribe the procedures for tax withholding, remittance and reporting.

PROVISIONS APPLICABLE TO AGRICULTURE: Remuneration paid for agricultural labor is not regarded as "wages" under these provisions. Hence, agricultural employers and their workers are **exempt** from the state income tax withholding requirements.

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 – *Tax Branch, Employment Development Department, Sacramento, California 95814 (888-745-3886).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *Franchise Tax Board, Sacramento, California 95812 (916-845-4543).*

Colorado

● COLORADO INCOME TAX ACT OF 1987

STATUTORY CITATION: Colo. Rev. Stat. §§ 39-22-101 – 39-22-4604

GENERAL SUMMARY: The Colorado Income Tax Act imposes a tax on the income of every individual, estate and trust in the state. The law requires every employer making wage payments to deduct and withhold from each employee's wages an amount calculated to approximate as nearly as possible the worker's income tax liability to the state, and to forward withheld taxes to the state treasury for credit against the worker's liability.

PROVISIONS APPLICABLE TO AGRICULTURE: Like the earnings of most other classes of employees, agricultural workers' wages are subject to withholding of state income tax. Employers must provide each worker with a statement showing the amount of tax deducted at the time of each payment of wages during the year, and on or before January 31 of the following year must furnish the worker with a statement showing the total compensation paid and the tax withheld the preceding year.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY – Taxation Division, Colorado Department of Revenue, Denver, Colorado 80217 (303-238-7378). The Department of Revenue is responsible for enforcing the collection of income tax withholding by employers and for assuring remittance of withheld taxes to the state treasury. Any worker who has reason to believe that taxes deducted from pay are not being properly forwarded and reported to the worker's credit should contact the Department, which will investigate the complaint. Failure to comply fully with income tax withholding and reporting requirements exposes an employer to both civil money penalties and criminal prosecution.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – None.

Connecticut

● STATE INCOME TAX LAW

STATUTORY CITATION: Conn. Gen. Stat. §§ 12-700 – 12-746

RELATED REGULATIONS: Conn. Agencies Regs. §§ 12-705(a)-1 – 12-707-3

GENERAL SUMMARY: These provisions impose a tax on the income of each Connecticut resident, and on non-residents of the state who have income from Connecticut sources. Anyone who maintains an office or transacts business in Connecticut and is considered an employer for federal withholding purposes must register with the state revenue services department and withhold state income tax from wages paid to employees in Connecticut.

Employers are also required to provide to each employee a federal Form W-2, showing the amount of Connecticut wages the employer paid during the calendar year and the amount of state income tax the employer withheld over the same period.

PROVISIONS APPLICABLE TO AGRICULTURE: There are no statutory or regulatory exceptions to the Connecticut income tax withholding requirements applicable to agricultural employers.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY – Tax Division, Department of Revenue Services, Hartford, Connecticut 06106 (860-297-5943). This agency is responsible for enforcing the collection of income tax withholding by employers and for assuring remittance of withheld taxes to the state. Any worker who has reason to believe that taxes deducted from pay are not being properly forwarded and reported to the worker's credit should contact the Department, which will investigate the complaint. Failure to comply fully with income tax withholding and reporting requirements exposes an employer to both civil money penalties and criminal prosecution.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – None.

Delaware

● STATE INCOME TAX LAW

STATUTORY CITATION: Del. Code Title 30, §§ 1101–1204

GENERAL SUMMARY: Delaware's personal income tax law imposes a tax on the earnings and other forms of taxable income of individuals who reside in the state, or who derive taxable income from sources within the state. The law requires employers who pay any wages subject to federal income tax withholding to deduct and withhold state income taxes from their employees' wages and forward such amounts to the state.

On or before January 31 of the following calendar year — or within 30 days after the last payment of wages, in the case of an employee whose job terminated before the end of the year — the employer is required to provide the employee with a written statement showing the total amount of wages paid to the worker and the amount of state income tax withheld, if any, in the preceding calendar year.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Delaware must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Division of Revenue, Delaware Department of Finance, Wilmington, Delaware 19801 (302-577-8779).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Georgia

● STATE WITHHOLDING TAX LAW

STATUTORY CITATION: Ga. Code §§ 48-7-100 – 48-7-129

GENERAL SUMMARY: With certain exceptions, the state withholding tax law requires employers to deduct and withhold for state income tax purposes a portion of the wages paid to their employees, and to forward withheld taxes to the state for credit against the employees' state income tax liability.

PROVISIONS APPLICABLE TO AGRICULTURE: Remuneration paid for agricultural labor is not deemed "wages" under this law, effectively **exempting** agricultural employers and their workers from state income tax withholding requirements.

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 – *Georgia Department of Revenue, Atlanta, Georgia 30345.*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Hawaii

● STATE INCOME TAX LAW (*WITHHOLDING PROVISIONS*)

STATUTORY CITATION: Haw. Rev. Stat. §§ 235-61 – 235-69

RELATED REGULATIONS: Hawaii Admin. Rules, §§ 18-235-61-01 – 18-235-61-14

GENERAL SUMMARY: The state income tax law imposes a tax on certain individual income, including earnings, and requires most employers to deduct and withhold from each worker's wages an amount of tax calculated to reflect the worker's tax liability at year's end. Employers must report and forward withheld taxes to the state monthly or quarterly, and by January 31 of the succeeding year must furnish to each worker from whom taxes were withheld a written statement showing the period covered by the statement, the wages paid, and the amount of taxes withheld. A duplicate copy of the wage and tax statement must be submitted by the employer to the state by the last day of February.

PROVISIONS APPLICABLE TO AGRICULTURE: Agricultural workers are implicitly subject to state income tax withholding on the same terms as workers in non-agricultural occupations and industries.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY – *Compliance Division, Department of Taxation, Honolulu, Hawaii 96813 (808-587-1611).* The Department is in charge of the collection of state income taxes from individuals, and for enforcing the withholding and reporting requirements applicable to employers. A worker who has reason to believe that taxes withheld from wages have not been properly reported or forwarded by the employer to the state agency, or who has not received an annual wage and tax statement from the employer, should contact the nearest district office of the Department.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Idaho

● IDAHO INCOME TAX ACT

STATUTORY CITATION: Idaho Code §§ 63-3001 – 63-3087

GENERAL SUMMARY: The Idaho Income Tax Act establishes a state tax on personal income, including earnings from employment, and requires employers to withhold and forward to the state a prescribed portion of each employee's wages calculated to reflect the employee's state income tax liability.

PROVISIONS APPLICABLE TO AGRICULTURE: Farmers, defined as individuals over 2/3 of whose gross income is derived from farming, are subject to special withholding requirements but generally must adhere to the same tax deposit and reporting requirements as their non-agricultural counterparts.

INCOME TAX WITHHOLDING — With respect to any worker who earns or is expected to earn \$1,000 or more in cash wages, bonuses and other compensation during the tax year, every Idaho farm employer must deduct and retain state withholding tax in an amount substantially equivalent to the tax reasonably calculated to be due from the employee, using withholding tables provided by the State Tax Commission.

TAX DEPOSITS AND REPORTING — Agricultural employers are required to periodically forward all withholding taxes to the state agency, and to file a return showing the compensation paid to each employee and the amount of withholding taxes deducted. No less than 30 days after the end of the calendar year, the farmer-employer must furnish a record of the amount of tax withheld to each worker from whose pay withholding taxes have been deducted, and must file a copy of the employee tax statement with the state agency.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Idaho State Tax Commission, Boise, Idaho 83722 (208-334-7660)*. The Commission is responsible for the collection, reporting and accounting of state income taxes. Any worker who has reason to believe that withholding taxes deducted from earnings by an employer have not been properly paid or reported to the Commission, or who has not received an annual withholding tax statement from an employer who has deducted such taxes from the worker's pay, should contact a representative of the Commission.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None*.

Illinois

● ILLINOIS INCOME TAX ACT

STATUTORY CITATION: 35 Ill. Comp. Stat. §§ 5/101 – 5/1701

GENERAL SUMMARY: The Illinois Income Tax Act imposes a tax on the net income (including earnings from employment) of most residents and wage earners in the state, and compels every employer in Illinois who is required to withhold federal income tax from a worker's wages to deduct and withhold state income tax on the worker's wages as well, and to forward withheld taxes to the state for credit against the worker's state income tax liability.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Illinois must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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.

TOLL-FREE TELEPHONE SERVICE — For taxpayer assistance, the Department of Revenue may be reached without charge from anywhere in the state, at 800-732-8866.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY – *Illinois Department of Revenue, Springfield, Illinois 62794.*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Indiana

● ADJUSTED GROSS INCOME TAX ACT OF 1963

STATUTORY CITATION: Ind. Code §§ 6-3-1-1 – 6-3-8.1-3

GENERAL SUMMARY: The Adjusted Gross Income Tax Act imposes a tax on the adjusted gross income (including employment earnings) of every Indiana resident, and on every non-resident of Indiana who has income derived from sources inside the state. The Act generally requires every employer who must withhold federal income tax from an employee's wages to deduct and withhold state adjusted gross income tax from the employee's wages also, and to remit withheld taxes to the state for credit against the worker's liability.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Indiana must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Indiana Department of Revenue, Indianapolis, Indiana 46204 (317-232-2240).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Iowa

● PERSONAL NET INCOME TAX LAW

STATUTORY CITATION: Iowa Code §§ 422.4 – 422.31

GENERAL SUMMARY: Chapter 422, Division II of the state statutes establishes a personal net income tax applicable to wage earners and other individuals in Iowa, and requires withholding of state income tax at the source of payment. Every employer required under the Internal Revenue Code to withhold federal income tax from any employee's wages must also deduct and withhold state income tax on the employee's earnings, and forward state withholding taxes to the state revenue department for credit against the worker's tax liability.

On or before January 31 of the following calendar year — or within 30 days after the last payment of wages, in the case of an employee whose job terminates before the close of the current calendar year — the employer is required to provide the employee with a written statement showing (1) the employer's name, address and tax identification number, (2) the employee's name, address and Social Security number, (3) the employee's gross wages, (4) the amount of state income tax withheld, and (5) the amount of federal income tax withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Iowa must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – Iowa Department of Revenue, Des Moines, Iowa 50306 (515-281-3114; toll-free 800-367-3388).

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – None.

Kansas

● KANSAS WITHHOLDING AND DECLARATION OF ESTIMATED TAX ACT

STATUTORY CITATION: Kan. Stat. §§ 79-3294 – 79-32,108a

GENERAL SUMMARY: The Kansas Withholding and Declaration of Estimated Tax Act compels every employer who is required under the Internal Revenue Code to withhold federal income tax from the pay of any wage earner residing or employed in Kansas, to deduct an additional amount corresponding to the worker's liability for state income tax.

On or before January 31 of the following calendar year, the employer is required to provide the employee with a written statement showing the total amount of wages paid to the worker and the amount of state income tax withheld, if any, in the preceding calendar year.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Kansas must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Division of Taxation, Kansas Department of Revenue, Topeka, Kansas 66612 (785-296-6121).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Kentucky

☉ INCOME TAX LAW

STATUTORY CITATION: Ky. Rev. Stat. §§ 141.010 – 141.990

GENERAL SUMMARY: The state income tax law levies an annual tax on the net income of every Kentucky resident and authorizes the withholding of state income tax from wage payments by employers, to the extent that such wages are subject to federal income tax withholding.

On or before January 31 of the following calendar year — or on the day of the last payment of wages, in the case of an employee whose job terminates before the close of the current calendar year — the employer is required to provide the employee with a written statement showing (1) the employer's name, (2) the employee's name and Social Security number, (3) the employee's gross wages, and (4) the amount of state income tax withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Kentucky must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Individual Income and Withholding Tax Division, Office of Income Taxation, Kentucky Department of Revenue, (502-564-7007, extension 7552).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Louisiana

☉ INCOME TAX LAW

STATUTORY CITATION: La. Rev. Stat. §§ 47:21 – 47:300.11

GENERAL SUMMARY: Subtitle II, Chapter 1 of Louisiana's revenue and taxation statutes levies a tax on the net income of residents, certain non-residents and other entities, including income derived from employment within the state. With some exceptions, every employer making any wage payments in Louisiana must deduct and withhold from each worker's wages an amount calculated to approximate the wage earner's state income tax liability with respect to such wages.

PROVISIONS APPLICABLE TO AGRICULTURE: Agricultural employers and farmworkers are **exempt** from the state income tax withholding requirement.

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 – *Tax Administration and Compliance, Louisiana Department of Revenue, Baton Rouge, Louisiana 70802 (225-219-4059; toll-free 855-307-3893).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Maine

● MAINE INCOME TAX LAW

STATUTORY CITATION: Me. Rev. Stat. Title 36, §§ 5101 – 5403

GENERAL SUMMARY: The Maine Income Tax Law imposes a tax on certain income received by residents of the state, and on taxable income of non-residents which is derived from sources within the state, including wages from employment. The law requires every employer who pays to any worker taxable wages subject to federal income tax withholding, to deduct and withhold from such wages an amount estimated to equal the worker's state income tax liability with respect to those earnings.

On or before January 31 of the following calendar year — or within 30 days after the last payment of wages, in the case of an employee whose job terminates before the close of the current calendar year — the employer is required to provide the employee with a written statement showing the amount of wages paid and the amount of state income tax withheld during calendar year being reported.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Maine must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 Division, Maine Revenue Services, Department of Administrative and Financial Services, Augusta, Maine 04332 (207-626-8475).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Maryland

☉ INCOME TAX LAWS

STATUTORY CITATION: Md. Code, Tax-Gen. §§ 10-101 – 10-913

GENERAL SUMMARY: The state income tax laws generally require every employer utilizing the services of an employee to deduct, withhold, and pay over to the state treasury, income tax on the wages paid to each such employee. For purposes of state income tax withholding, the term "wages" has the same meaning as the term is defined in the federal Internal Revenue Code.

On or before January 31 of the following year, the employer is required to provide the worker with a written statement showing the employer's name, the worker's name, the worker's total wages, and the amount of state income tax withheld during the year being reported.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Maryland must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Comptroller of Maryland, Annapolis, Maryland 21411 (410-260-7980).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Massachusetts

● STATE INCOME TAX LAWS (*WITHHOLDING OF TAXES ON WAGES*)

STATUTORY CITATION: Mass. Gen. Laws Ch. 62B, §§ 1 – 15

GENERAL SUMMARY: Every employer in Massachusetts who makes any payment of wages subject to federal income tax withholding under the Internal Revenue Code must deduct and withhold state income taxes on such wages also, and forward the sums withheld to the state for credit against the wage earners' state tax liability.

On or before January 31 of the following year — or, if an employee's job ends before the close of the tax year, within 30 days from the last payment of wages — the employer is required to provide each employee with a written statement in duplicate showing the name of the employer, the name and Social Security number of the employee, the total amount of wages subject to taxation, and the total amount deducted and withheld as tax.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Massachusetts must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Massachusetts Department of Revenue, Boston, Massachusetts 02204 (617-887-6367; toll-free 800-392-6089).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Michigan

● INCOME TAX ACT OF 1967

STATUTORY CITATION: Mich. Comp. Laws §§ 206.1 – 206.713

GENERAL SUMMARY: The Income Tax Act imposes a tax on the net income of Michigan residents and certain non-residents, a levy which extends to wages from employment and other compensation taxable under federal income tax provisions. The Act compels every employer who is required to withhold federal income tax from a worker's wages to deduct and withhold state income taxes from the worker's wages also, and to forward the amounts withheld to the state for credit against the worker's state income tax liability.

On or before January 31 of the following year — or within 30 days after the last payment of wages, in the case of a worker whose job ends before the end of the tax year — the employer is required to provide the worker with a written statement showing the worker's total wages and the amount of state income tax withheld during the calendar year being reported.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Michigan must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Discovery and Tax Enforcement, Tax Compliance Bureau, Michigan Department of Treasury, Lansing, Michigan 48922 (517-636-4486).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

● CITY INCOME TAX ACT

STATUTORY CITATION: Mich. Comp. Laws §§ 141.501 – 141.787

GENERAL SUMMARY: The City Income Tax Act authorizes any Michigan city that either had an income tax in effect on January 1, 1995, or whose voters approved such a tax, to levy and collect an excise tax on certain income, including salaries, wages, commissions and bonuses which are (1) earned by residents of the city, or earned by non-residents for services performed in the city, and (2) subject to taxation under the Internal Revenue Code. Employers doing business or maintaining an establishment within any such city are required to withhold city income tax at the specified rate from the wages of any employee whose compensation is subject to federal income tax or FICA tax withholding.

On or before the last day of February following the calendar year in which such wages were paid, the employer must furnish the worker with a statement (such as a Form W-2) showing the total amount of compensation paid and the amount of city income taxes withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: With respect to an agricultural worker (1) who resides or is employed in a city with a local-option income tax and (2) whose wages are subject to FICA taxes, farm operators and other agricultural employers are generally required to withhold city income tax from the worker's wages each pay period and forward withheld taxes to the city quarterly, for credit against the worker's tax liability.

Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Michigan must also withhold city income tax from the wages of any employee who is a resident of a city with a local-option income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold local income tax as well if the worker is a resident of a city with a local-option income tax.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker is required to file a city income tax return if the worker's federal adjusted gross income exceeds personal exemptions. Tax may be owed if, after other state adjustments to federal adjusted gross income, the worker has net income.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY – Except for the City of Detroit, whose income tax is administered by the Michigan Department of Treasury, the City Income Tax Act is enforced by the individual municipalities that have adopted the local-option income tax. The governing body of each such city is required to appoint an income tax board of review, to which a worker may appeal an assessment of taxes, denial of a claim for refund, or other ruling made by the city's designated income tax administrator.

Wages & Hours — Income Tax Withholding — Michigan

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY - *Discovery and Tax Enforcement, Tax Compliance Bureau, Michigan Department of Treasury, Lansing, Michigan 48922 (517-636-4486)*. A worker aggrieved by a determination of a local income tax board of review regarding an assessment of taxes, denial of a claim for refund, or other ruling may file an appeal with the Bureau of Revenue.

Minnesota

● INCOME AND FRANCHISE TAX LAWS

STATUTORY CITATION: Minn. Stat. §§ 290.01 – 9744 and §§ 289A.01 – 289A.63

GENERAL SUMMARY: The state income and franchise tax laws impose an annual tax on the income of Minnesota residents, and non-residents who have any earnings from employment in the state. Employers are generally required to withhold state income tax from the wages of their employees, insofar as such wages are subject to withholding of federal income taxes, and to forward withheld taxes to the state for credit against the employees' income tax liability.

On or before January 31 of the succeeding year (or within 30 days after receiving a written request from the employee), the employer must provide the employee with a written statement showing (1) the employer's name, 2) the employee's name and Social Security number, (3) the total amount of wages paid, and (4) the total amount deducted and withheld as tax.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Minnesota must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

Exception — Employers are not required to withhold Minnesota income tax from wages paid to a worker who is not a resident of Minnesota if the amount the employer expects to pay the worker is less than the minimum income requirement for a non-resident to file a Minnesota individual income tax return (currently \$10,700).

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Income Tax and Withholding Division, Minnesota Department of Revenue, St. Paul, Minnesota 55146 (651-282-9999; toll-free 800-657-3594).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Mississippi

● 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.*

Missouri

☉ INCOME TAX LAW (*WITHHOLDING OF TAX*)

STATUTORY CITATION: Mo. Rev. Stat. §§ 143.191 - 143.265

GENERAL SUMMARY: The Missouri income tax law requires every employer transacting any business in the state, and paying any taxable wages to a resident or non-resident worker, to deduct and withhold state income tax from such wages, to the extent that the worker's pay is also subject to withholding of federal income taxes.

On or before January 31 of the following calendar year — or within 30 days after the last payment of wages, in the case of an employee whose job terminated before the end of the year — the employer is required to provide the employee with a written statement showing the total amount of wages paid to the worker and the amount of state income tax withheld, if any, in the preceding calendar year.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Missouri must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Business Tax Bureau, Taxation Division, Missouri Department of Revenue, Jefferson City, Missouri 65101 (573-751-3505).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Montana

● INDIVIDUAL INCOME TAX LAW

STATUTORY CITATION: Mont. Code §§ 15-30-2101 – 15-30-3321

GENERAL SUMMARY: The state individual income tax law imposes a tax on, among other items, the employment earnings of Montana residents, as well as non-residents who have earnings from services performed within the state. Every employer who pays any worker any wages subject to state withholding must deduct state income tax from the worker's pay and forward withheld taxes to the state for credit against the worker's income tax liability.

PROVISIONS APPLICABLE TO AGRICULTURE: For purposes of withholding, the term "wages" does not include remuneration paid for agricultural labor. Hence, agricultural employers and their workers are **exempt** from withholding of state income tax from earnings.

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 – *Income and Withholding Taxes Bureau, Business and Income Taxes Division, Montana Department of Revenue, Helena, Montana 59604 (406-444-6900; toll-free 866-859-2254).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Nebraska

● NEBRASKA REVENUE ACT OF 1967

STATUTORY CITATION: Neb. Rev. Stat. §§ 77-2701 – 77-27,135.01

GENERAL SUMMARY: The Nebraska Revenue Act imposes a tax on the income of every resident of the state, and on the income of non-residents which is derived from sources within the state, including earnings from employment. In general, every employer transacting business in Nebraska and making payment of any wages subject to federal income tax withholding, must also deduct and withhold state income taxes from such wages.

No later than the following February 15 — or within 30 days after the last payment of wages, in the case of a worker whose job ended before the end of the year — the employer is required to provide the worker with a written statement showing the total amount of wages paid to the worker throughout the year and the amount of state income tax withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Nebraska must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Compliance Division, Nebraska Department of Revenue, Lincoln, Nebraska 68509 (402-471-5913).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

New Jersey

● NEW JERSEY GROSS INCOME TAX ACT

STATUTORY CITATION: N.J. Rev. Stat. §§ 54A:1.1 – 54A:10-12

GENERAL SUMMARY: The New Jersey Gross Income Tax Act imposes an annual tax on gross income, including wages paid to residents and non-residents for services rendered in the state. To the extent that an employee's wages are subject to state unemployment insurance taxes (*see entry, New Jersey — Insurance & Compensation — Unemployment Insurance*), the employer must deduct and withhold from the individual's wages each pay period an amount calculated to approximate the state income tax due on the compensation involved.

Sums withheld from the worker's pay must periodically be forwarded to the state for credit against the worker's income tax liability. Furthermore, by February 15 of the succeeding year or within 30 days of payment of final wages, the employer must furnish the worker with a written statement showing the worker's total earnings for the year and the amount of state income tax withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: Farm operators and other agricultural employers who (1) paid cash wages of \$20,000 or more for agricultural labor during any calendar quarter of the current or preceding calendar year, or (2) employed at least 10 workers in agricultural labor for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year, are required to withhold state income tax from their employees' wages.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Division of Taxation, New Jersey Department of the Treasury, Trenton, New Jersey 08695 (609-292-6400)*. This agency is responsible for enforcing the withholding of state income taxes from employees' wages, and for assuring employers' compliance with requirements for reporting wages and taxes to their employees.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None*.

New Mexico

● WITHHOLDING TAX ACT

STATUTORY CITATION: N.M. Stat. §§ 7-3-1 – 7-3-13

GENERAL SUMMARY: The Withholding Tax Act requires every employer who deducts and withholds a portion of an employee's wages for payment of federal income tax, to also deduct and withhold for each payroll period an amount specified in the state withholding tax tables to cover the worker's liability for state income tax. Taxes withheld under these provisions must be forwarded to the state by the employer no later than the 25th day of the month following the month of required withholding.

No later than the last day of February, the employer is required to provide the employee with a written statement showing the total amount of wages paid to the employee throughout the year and the amount of state income tax withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in New Mexico must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Audit and Compliance Division, New Mexico Department of Taxation and Revenue, Santa Fe, New Mexico 87502 (505-827-0940).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

New York

● TAX LAW (*PERSONAL INCOME TAX*)

STATUTORY CITATION: N.Y. Tax Law §§ 601 – 699

GENERAL SUMMARY: Article 22 of the state tax statutes imposes a tax on certain personal income, including all employment earnings of New York residents and that portion of the earnings of non-residents which is derived from or connected with New York sources. Every employer maintaining an office or transacting business in the state and making payment of any wages subject to the state personal income tax must deduct and withhold from each worker's wages for each payroll period an amount calculated to approximate the worker's state income tax liability on such wages. The amounts withheld must be periodically forwarded to the state or a designated tax depository, for credit against the worker's year-end liability. On or before February 15 of the succeeding year, the employer must provide the worker with a written statement showing the amount of wages paid to the worker and the amount deducted and withheld as tax.

PROVISIONS APPLICABLE TO AGRICULTURE: According to state tax rules, wages are subject to state income tax withholding to the same extent as they are subject to withholding of federal income tax. Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in New York must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Collections and Civil Enforcement Division, New York State Department of Taxation and Finance, Albany, New York 12227 (518-591-1980).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

North Carolina

● REVENUE ACT (*INCOME TAX WITHHOLDING*)

STATUTORY CITATION: N.C. Gen. Stat. §§ 105-163.2 – 105-163.24

GENERAL SUMMARY: The Revenue Act's income tax withholding provisions require every employer who pays any wages — as the term is defined in the U.S. Internal Revenue Code — to deduct an amount calculated to approximate the employee's state income tax liability for those wages, as determined by tax tables furnished by the state revenue department. The employer must remit withheld taxes to the revenue department monthly, quarterly or semi-weekly. On or before January 31 of the succeeding year, or within 30 days after the last wage payment is made, the employer must provide the employee with a statement showing (1) the employer's name, address and taxpayer identification number, (2) the employee's name and Social Security number, (3) the total amount of wages paid during the calendar year, and (4) the total amount of state income tax deducted and withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in North Carolina must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – North Carolina Department of Revenue, Raleigh, North Carolina 27640 (919-707-0880; toll-free 877-252-3052).

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – None.

North Dakota

☉ INCOME TAX LAW

STATUTORY CITATION: N.D. Cent. Code §§ 57-38-01 – 57-38-75

GENERAL SUMMARY: Chapter 57-38 of the state statutes levies an annual tax on the income of residents and certain non-residents of North Dakota. With few exceptions, every employer in the state who makes wage payments subject to federal income tax withholding is required to deduct and withhold from such earnings a sum calculated to approximate the state income tax due on the worker's wages. The employer must forward withheld taxes to the state quarterly and, by January 31 of the following year, must furnish the worker with a statement showing the total compensation paid and amounts withheld for state income tax purposes.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in North Dakota must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *North Dakota Office of State Tax Commissioner, Bismarck, North Dakota 58505 (701-328-1247).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Ohio

● INCOME TAX LAW

STATUTORY CITATION: Ohio Rev. Code §§ 5747.01 – 5747.99

GENERAL SUMMARY: Chapter 5747 of the state statutes imposes an annual income tax on every individual residing or receiving income in Ohio. Most employers transacting business in the state and making payment of any compensation to a worker must deduct and withhold from the worker's pay each payroll period an amount of tax estimated to equal the worker's year-end income tax liability on the wages involved. The employer is required to forward withheld taxes to the state at designated intervals, for proper credit against the worker's liability. By January 31 of the following year, the employer must furnish both the state agency and the worker an annual report showing the compensation paid to and the income tax withheld from the worker during the entire preceding year.

PROVISIONS APPLICABLE TO AGRICULTURE: The withholding provision of the state income tax law **exempts** compensation paid for agricultural labor.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Despite exemption from withholding from wages, farmworkers may be obligated to file quarterly reports of estimated taxes and 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 – *Compliance Division, Ohio Department of Taxation, Columbus, Ohio 43229 (toll-free 888-405-4091).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Oklahoma

● OKLAHOMA INCOME TAX ACT

STATUTORY CITATION: Okla. Stat. Title 68, §§ 2351 – 2386

GENERAL SUMMARY: The Oklahoma Income Tax Act imposes a tax on the income of Oklahoma residents, and on the income of non-residents which is derived from sources within the state. In general, every employer who makes wage payments in Oklahoma must deduct and withhold from the wages of each employee an amount corresponding to the employee's state income tax liability on such earnings, as determined from state-issued tax tables. Once a week, once a month or once each quarter, the employer must forward withheld taxes to the state, and no later than January 31 of the succeeding year must furnish each employee with a written statement showing the employer's name, the name and Social Security number of the worker, the total amount of wages subject to taxation, and the total amount of state income taxes withheld from the worker's pay.

PROVISIONS APPLICABLE TO AGRICULTURE: With respect to any worker paid more than \$900 a month for agricultural labor, the employer or other person having control over the payment of such wages must withhold state income tax from the worker's wages. In turn, farm employers who withhold any state income tax are liable for the payment and reporting of withheld taxes, and for providing an annual wage and tax statement to each worker from whom taxes have been withheld.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Despite the exemption of some farmworkers from state withholding requirements, such workers 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 – *Compliance Division, Oklahoma Tax Commission, Oklahoma City, Oklahoma (405-521-3251).* The Commission is responsible for the collection of income tax withholding from employers, and for crediting withheld taxes against the tax liability of the affected employees. Any worker who has reason to believe that income tax has been incorrectly withheld, or has not been properly paid or reported to the state, should contact a representative of the Commission.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Oregon

● PERSONAL INCOME TAX ACT OF 1969

STATUTORY CITATION: Or. Rev. Stat. §§ 316.002 – 316.992

GENERAL SUMMARY: The Personal Income Tax Act imposes a tax on the income of Oregon residents, and on the income of non-residents that is ascribable to sources within the state. At the time of payment of wages to an employee, employers generally must deduct and retain from such wages an amount equivalent to the employee's state income tax liability on the earnings, as determined from state-issued tax withholding tables. Employers are required to periodically forward withheld taxes to the state and to advise their employees of the amounts withheld and reported.

PROVISIONS APPLICABLE TO AGRICULTURE: Except for remuneration paid to a farmworker for services in the planting, cultivation or harvest of seasonal agricultural crops where total wages for the year are less than \$300, the wages of agricultural workers are subject to state income tax withholding the same as the wages of most non-agricultural employees.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Despite exemption of some farmworkers from withholding from wages, such workers 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 – *Compliance Section, Personal Tax and Compliance Division, Oregon Department of Revenue, Salem, Oregon 97301 (503-945-8440; toll-free 800-356-4222).* The Department is responsible for the collection of the state income tax, and hence for the enforcement of withholding of taxes at the source of payment. Employers are subject to civil and criminal penalties for failure to report and remit withheld taxes. A worker who believes state income taxes have been improperly withheld, reported or forwarded should contact the Department.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Pennsylvania

● TAX REFORM CODE OF 1971 (*PERSONAL INCOME TAX*)

STATUTORY CITATION: 72 Pa. Stat. §§ 7301 – 7361

GENERAL SUMMARY: Article III of the Tax Reform Code imposes a tax on certain classes of personal income, including (1) compensation paid to Pennsylvania residents for services performed both within and outside the state of Pennsylvania, and (2) compensation paid to non-residents of Pennsylvania for services performed within Pennsylvania.

In general, every employer who maintains an office or transacts business in the state and who pays compensation to any worker is required to deduct and withhold from the worker's pay an amount estimated to meet the worker's state income tax liability with respect to such earnings. The employer must periodically remit withheld taxes and submit a withholding return to the state revenue department, and by January 31 of the ensuing year must furnish each employee with a written statement showing the amount of compensation paid and the amount withheld as tax throughout the calendar year.

PROVISIONS APPLICABLE TO AGRICULTURE: With only narrow exceptions, agricultural employers in Pennsylvania are required to withhold state income tax from their workers' wages to the same extent as their non-agricultural counterparts.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY – Bureau of Business Trust Fund Taxes, Pennsylvania Department of Revenue, Harrisburg, Pennsylvania 17128 (717-787-1064). Any worker who has reason to believe that state income tax is being improperly withheld from wages, or incorrectly reported or remitted to the state, should promptly contact the Department.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – None.

Puerto Rico

● INTERNAL REVENUE CODE OF 2011 (*INCOME TAX WITHHOLDING AT THE SOURCE*)

STATUTORY CITATION: 13 Laws P.R. Ann. §§ 30271 – 30282

GENERAL SUMMARY: The withholding provisions of Puerto Rico's Internal Revenue Code require every employer making payment of most forms of wages to deduct from each employee's pay an amount corresponding to the worker's income tax liability on the wages, as determined by official withholding schedules. Employers are obligated (1) to periodically report the amount of wages paid and taxes withheld and deposit or remit withheld amounts to the treasury, and (2) by January 31 of the following year, to furnish each worker with a written statement showing the amount of wages paid during the calendar year and the amount of taxes deducted and withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: For income tax withholding purposes, the term "wages" does not include remuneration paid for agricultural services, and hence agricultural workers (other than executive, administrative, supervisory and office personnel) are **exempt** from these provisions.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Despite exemption from withholding from wages, farmworkers may be obligated to file an annual Puerto Rico 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 – *Bureau of Collections, Puerto Rico Department of Treasury, San Juan, Puerto Rico 00901 (787-622-0123).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Rhode Island

● PERSONAL INCOME TAX LAW

STATUTORY CITATION: 44 R.I. Gen. Laws §§ 44-30-1 – 44-30-100

RELATED REGULATIONS: R.I. Code R. 46 050 010

GENERAL SUMMARY: Chapter 30 of the state tax laws imposes a tax on personal income, which extends to wages of residents and non-residents employed in Rhode Island. In general, every employer who (1) maintains an office or transacts business in the state, and (2) pays any wages which are subject to federal income tax withholding, must deduct and withhold from each employee's earnings an amount calculated to equal the worker's year-end state income tax liability with respect to such wages.

The employer is required to submit a withholding tax return and forward withheld taxes to the state periodically, and by January 31 of the succeeding year must furnish each employee from whom state income taxes were withheld an annual information statement showing the amount of wages paid and the amount deducted as tax.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Rhode Island must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Division of Taxation, Rhode Island Department of Revenue, Providence, Rhode Island 02908 (401-574-8922).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

South Carolina

● INCOME TAX WITHHOLDING LAW

STATUTORY CITATION: S.C. Code §§ 12-8-10 – 12-8-2040

GENERAL SUMMARY: Every person, firm or other entity paying — or expecting to pay — at least \$1,000 a year in wages, both to South Carolina residents and to non-residents performing services in South Carolina, is required to deduct and withhold from such wages an estimated income tax determined in accordance with tables issued by the state. In general, employers must file a report with the state each calendar quarter and must remit withheld state taxes at the same time that federal withholding taxes are due. No later than January 31 of the succeeding year, the employer must provide each employee with a statement showing the employer's name and address, the worker's name, address and Social Security number, the total amount of wages paid, and the total amount deducted and withheld as state income tax.

PROVISIONS APPLICABLE TO AGRICULTURE: Inasmuch as the term "wages" as used in these provisions does not include remuneration paid for agricultural services, farm operators and farmworkers in South Carolina are **exempt** from state income tax withholding, provided the wages involved are for work performed *on the farm*.

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 – *South Carolina Department of Revenue, Columbia, South Carolina 29210 (803-898-5000; toll-free 844-898-8542).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Utah

● **INDIVIDUAL INCOME TAX ACT (*WITHHOLDING OF TAX*)**

STATUTORY CITATION: Utah Code §§ 59-10-401 – 59-10-408

GENERAL SUMMARY: Part 4 of the Individual Income Tax Act generally requires each employer who pays an employee wages subject to federal income tax withholding, to deduct and withhold from such wages an amount calculated to approximate the worker's liability for state income tax on the wages involved. Employers who withhold state taxes must report and forward those amounts to the state every quarter, and must furnish each worker from whom taxes were withheld during the calendar year a written statement of earnings and taxes no later than January 31 of the following year.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Utah must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Utah State Tax Commission, Salt Lake City, Utah 84134 (801-297-2200; toll-free 800-662-4335).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Vermont

☉ INCOME TAX LAW (*WITHHOLDING OF TAXES AT THE SOURCE*)

STATUTORY CITATION: Vt. Stat. Title 32, §§ 5841 - 5847

GENERAL SUMMARY: Every person who is required under the Internal Revenue Code to withhold federal income tax from a worker's wages must also deduct and withhold a prescribed amount calculated to approximate the worker's year-end state income tax liability on the earnings. Withheld state taxes must be remitted to the state at least once every three months.

PROVISIONS APPLICABLE TO AGRICULTURE: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Vermont must also withhold state income tax from their workers' wages. Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Compliance Division, Vermont Department of Taxes, Montpelier, Vermont 05633 (802-828-2865; toll-free 866-828-2865).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

Virginia

● INCOME TAX WITHHOLDING LAW

STATUTORY CITATION: Va. Code §§ 58.1-460 – 58.1-486

GENERAL SUMMARY: Every employer making payment of wages in Virginia must deduct and withhold from the wages of each employee, for each payroll period, an amount calculated to approximate the employee's state income tax liability on such wages at year's end. At regular intervals throughout the calendar year, withheld state taxes must be forwarded to the tax commissioner, along with a return. No later than January 31 of the ensuing year the employer must furnish each employee from whom taxes were withheld a written statement showing the employer's name, the name and Social Security number of the employee, the total amount of wages paid for the year, and the total amount of state income tax deducted and withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: For state income tax purposes, Virginia conforms to the federal definition of income subject to withholding, and thus generally requires state withholding on any payment for which federal withholding is required. Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year must deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in Virginia must also withhold state income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

SPECIAL NOTES OR ADVISORIES

TAX RETURNS AND LIABILITY — Even if exempt from tax withholding, a farmworker may be required 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 – *Virginia Department of Taxation, Richmond, Virginia 23218 (804-367-8037).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*

West Virginia

● WEST VIRGINIA PERSONAL INCOME TAX ACT (*WITHHOLDING*)

STATUTORY CITATION: W. Va. Code §§ 11-21-71 – 11-21-77

GENERAL SUMMARY: Every employer who maintains an office or transacts business in West Virginia, and who pays any wages that are taxable under the Personal Income Tax Act to a resident or non-resident individual, must deduct and withhold from such wages for each payroll period a tax computed to approximate the worker's tax liability on the earnings at year's end.

Employers who withhold taxes from their workers' pay are required to remit withheld amounts to the state monthly, quarterly or after the close of the calendar year. By February 15 of the ensuing year, or on the date of the payment of final wages, employers must provide each of their employees a written statement showing the amount of wages paid to the employee and the amount deducted and withheld as tax.

PROVISIONS APPLICABLE TO AGRICULTURE: Agricultural employers and their workers are generally subject to the withholding provisions of the Personal Income Tax Act on the same terms as employers and workers in non-agricultural industries.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY – Compliance Section, West Virginia State Tax Department, Charleston, West Virginia 25301 (304-558-8750).

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – None.

Wisconsin

☉ INCOME TAX LAW (*WITHHOLDING*)

STATUTORY CITATION: Wis. Stat. §§ 71.63 – 71.67

GENERAL SUMMARY: Each time an employee is paid, the employer is generally required to deduct and withhold from the worker's wages an amount determined in accordance with state-issued tax tables, for the purpose of meeting state income tax liability on the earnings. Withheld taxes must be forwarded by the employer to the state periodically throughout the year, and no later than January 31 of the following year the employer must provide each worker who earned wages amounting to \$600 or more, or from whom income taxes were withheld, a statement showing the employer's name, the worker's name, the total wages paid, and the total amount of taxes withheld. The employer must forward to the state a copy of the worker's statement and an annual withholding report reconciling Wisconsin taxes withheld.

PROVISIONS APPLICABLE TO AGRICULTURE: As used above, the term "wages" does not include remuneration paid for agricultural labor. Hence, agricultural employers and farmworkers are **exempt** from the withholding provisions of the state income tax 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 – *Compliance Bureau, Division of Income, Sales and Excise Tax, Wisconsin Department of Revenue, Madison, Wisconsin 53713 (608-266-2772).*

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY – *None.*