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NOTICE 21-03

WITHHOLDING FOR TELEWORKERS (JULY 19, 2021)

During the 2021 Legislative Session Senate Bill 47 was passed and signed into law. New Section 9 of the Bill addresses income tax withholding for teleworkers during tax years 2021 and 2022. The new language allows an option for employers to withhold income tax from employees based on the state of the employee's primary work location, and not on the location from which the employee is teleworking, due to the pandemic. This option is allowed for tax years 2021 and 2022 only.

Specifically, the new statutory language provides:

> *New Sec. 9. For the period of January 1, 2021, through December 31, 2022, for wages paid to employees who are temporarily teleworking in a state other than their primary work location, employers shall have the option to continue to withhold income taxes based on the state of the employee's primary work location and not based on the state in which the employee is teleworking or otherwise working during the COVID-19 pandemic. If any provisions of K.S.A. 79-3296, and amendments thereto, are in conflict with the provisions of this section, the provisions of this section shall control.*

The provisions of New Section 9 are effective for wages paid January 1, 2021, through December 31, 2022. It is important to note the employer's decision with regard to withholding will not affect either the calculation of a taxpayer's liability or a jurisdiction's authority to impose and collect tax.

TAXPAYER ASSISTANCE

Additional copies of this notice, forms or publications are available from our web site, www.ksrevenue.org. If you have questions about this Notice, please contact:

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