

Income/Franchise:

Missouri: Proposed Permanent Withholding Rule Addresses Impact of Pandemic-Related Telecommuting

Proposed Permanent 12 CSR 10-2.019 Determination of Withholding for Work Performed at Temporary Work Location, Mo. Dept. of Rev. (2/16/21). Responding to the COVID-19 pandemic, the Missouri Department of Revenue proposed a permanent rule that, similar to its emergency rule on the same [see *State Tax Matters*, Issue 2021-2, for more details on the corresponding emergency rule], “modifies the manner in which the amounts required to be withheld by certain employers for employees performing services for wages from a temporary work location are calculated during a defined period.” The proposed permanent rule modifies the procedure for withholding and remitting Missouri income tax and allows certain employers to elect to withhold and remit tax on the basis of primary work location when an employer’s employees were working from a temporary work location during the defined period. Comments on this proposal must be received within 30 days after its February 16, 2021 publication in the Missouri Register. Please contact us with any questions.

URL: <https://www.sos.mo.gov/CMSImages/AdRules/moreg/2021/v46n4Feb16/v46n4a.pdf>

URL: https://newsletters.usdbriefs.com/2021/Tax/STM/210115_3.html

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