

Income/Franchise:

Missouri: Adopted Withholding Rule Addresses Impact of Pandemic-Related Telecommuting

Permanent 12 CSR 10-2.019 Determination of Withholding for Work Performed at Temporary Work Location, Mo. Dept. of Rev. (6/15/21). Responding to the COVID-19 pandemic, the Missouri Department of Revenue has adopted 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 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. Please contact us with any questions.

URL: <https://www.sos.mo.gov/CMSImages/AdRules/moreg/2021/v46n12June15/v46n12.pdf>

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

— David Kennedy (St. Louis)
Senior Manager
Deloitte Tax LLP
dakennedy@deloitte.com

Chad Halloran (St. Louis)
Senior Manager
Deloitte Tax LLP
chadhalloran@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the “Deloitte” name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see www.deloitte.com/about to learn more about our global network of member firms.