

State Tax Matters The power of knowing. February 4, 2022

Inside Deloitte:

The new normal of remote work and the impact on state filing obligations

Over the last two years, the landscape of remote work has evolved at an unprecedented pace. The COVID-19 pandemic has accelerated this evolution, triggering a desire by employees and employers alike to better understand the long-term prospects for working remotely. The potential impacts for both companies and the workforce are numerous.

In this installment of *Inside Deloitte*, Lorraine E. Cohen, Simon Davies, John Paek, Amber Rutherford, Noel Ryan, and Grace Taylor of Deloitte Tax LLP examine the state and local tax issues related to remote employment and technology solutions to assist companies with managing tax compliance concerns. URL: https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-state-tax-notes-the-new-normalremote-work.pdf

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 ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.