

State	State Income Tax	When is withholding required	"Convenience of the Employer" Rule in Place?	Reciprocity Agreements in place	
Alabama	Yes	No thresholds based on work days in the state, wages paid, income received, or other criteria.			
Alaska	No				
Arizona	Yes	Withholding required if performing services in the state for 60 or more days during the calendar year.		The employee is a nonresident of Arizona that works in the state and is a resident of California, Indiana, Oregon, or Virginia.	Form WEC Withholding Exemption Certificate
Arkansas	Yes	No thresholds			
California	Yes	Withholding required if more than \$1,500 of income paid during the calendar year			
Colorado	Yes	No thresholds			
Connecticut	Yes	Withholding required if performing personal services in the state for more than 15 days during the tax year			
Delaware	Yes	No thresholds	Yes		
District of Columbia	No	No thresholds		For employees whose permanent resident is not in DC for the tax year and the employee does not reside in DC for 183 days or more in the tax year.	Form D-4A Certificate of Nonresidence in the District of Columbia
Florida	No				
Georgia	Yes	Withholding required if employed in the state for more than 23 calendar days during a quarter and compensation exceeds the smaller of: 5% of the income received for performing services in all places during the tax year; or \$5,000.			
Hawaii	Yes	Withholding required if performing services in the state for more than 60 days during the calendar year.			
Idaho	Yes	Withholding required if performing services in the state for compensation of \$1,000 or more during the calendar year.			
Illinois	Yes	Withholding required if performing services in the state for more than 30 working days during the tax year.		The employee is a nonresident of Illinois that works in the state and is a resident of Iowa, Kentucky, Michigan, or Wisconsin.	Form IL-W-F-NR Employee's Statement of Nonresidence in Illinois

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Indiana	Yes	No thresholds		The employee is a nonresident of Indiana that works in the state and is a resident of Kentucky, Michigan, Ohio, Pennsylvania, or Wisconsin.	Form WH-47 Certificate of Residence
Iowa	Yes	No thresholds		The employee is a nonresident of Iowa that works in the state and is a resident of Illinois..	Form 44-016, Employee's Statement of Nonresidence in Iowa
Kansas	Yes	No thresholds			
Kentucky	Yes	No thresholds		The employee is a nonresident of Kentucky that works in the state and is a resident of Illinois, Indiana, Michigan, West Virginia, Wisconsin, or Ohio.	Form 42A804 (K-4),Kentucky's Withholding Certificate
Louisiana	Yes	Withholding required if performing employment duties in the state for more than 25 days during the calendar year.			
Maine	Yes	Withholding required if performing services in the state for more than 12 days or earn more than \$3,000.			
Maryland	Yes	No thresholds		The employee is a nonresident of Maryland (and does not maintain residence for 183 days or more) that works in the state and is a resident of District of Columbia, Pennsylvania, Virginia, or West Virginia.	Form MW507,Employee's Maryland Withholding Exemption Certificate
Massachusetts	Yes	No thresholds			
Michigan	Yes	No thresholds		The employee is a nonresident of Michigan that works in the state and is a resident of Illinois, Indiana, Kentucky, Minnesota, Ohio, or Wisconsin.	Form MI-W4,Employee's Michigan Withholding Exemption Certificate State of Michigan – Department of Treasury
Minnesota	Yes	Withholding required if wages paid expected to exceed the income tax filing threshold for nonresidents (\$13,825 for 2023)		The employee is a nonresident of Minnesota that works in the state and is a resident of Michigan or North Dakota.	Form MWR,No State Income Withholding for Worked In if: Exemption/Affidavit of Residency for Tax Year "202x"
Mississippi	Yes	No thresholds			
Missouri	Yes	No thresholds			

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Montana	Yes	30-day safe harbor for non-resident employees who travel to Montana to perform work duties. However, this excludes professional athletes, entertainers and persons of prominence who are paid on a per-event basis, construction services and key employees, who are employees earning over \$500,000 annually.		The employee is a nonresident of Montana that works in the state and is a resident of North Dakota.	Form MW-4, Montana's Employee Withholding Allowance and Exemption Certificate.
Nebraska	Yes	No thresholds	Yes		
Nevada	No				
New Hampshire	No	N/A, because state tax applies only to interest and dividend income and withholding not required			
New Jersey	Yes	No thresholds		The employee is a nonresident of New Jersey that works in the state and is a resident of Pennsylvania.	Form NJ-165, Employee's Certificate of Nonresidence in New Jersey.
New Mexico	Yes	Withholding required if performing services in the state for more than 15 days during the calendar year.			
New York	Yes	Withholding required if performing services in the state for more than 14 days during the calendar year.	Yes		
North Carolina	Yes	No thresholds			
North Dakota	Yes	Withhold required if performing employment duties in the state for more than 20 days during the tax year.			
Ohio	Yes	No thresholds		The employee is a nonresident of Ohio that works in the state and is a resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.	Form IT 4NR, Employee's Statement of Residency in a No State Income Withholding for Worked In if: "State"
Oklahoma	Yes	Withholding required if wages paid for performing services in the state are more than \$300 during a calendar quarter.			
Oregon	Yes	Withholding relief provided if an employer can show that wages paid are \$300 or less during the calendar year.			

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Pennsylvania	Yes	No thresholds	Yes	The employee is a nonresident of Pennsylvania that works in the state and is a resident of Indiana, Maryland, New Jersey, Ohio, Virginia, or West Virginia. (Reciprocal agreement only applies to the state level and not the local.)	Form REV-419EX, Employee's Nonwithholding Application Certificate.
Rhode Island	Yes	No thresholds			
South Carolina	Yes	Withholding required if wages paid for performing services in the state are more than personal exemption amount. (\$4,610 for 2023)			
South Dakota	No				
Tennessee	No				
Texas	No				
Utah	Yes	20 days before wages are subject to taxation. However, this threshold only applies if the employee's state of residence provides a similar exclusion or has no income tax. The 20-day rule also does not apply to athletes, entertainers or key employees, who are employees earning more than \$130,000 annually or are in the top 50 highest-paid employees of the employer.			
Vermont	Yes	No thresholds			
Virginia	Yes	No thresholds		The employee is a nonresident of Virginia that works in the state and is a resident of District of Columbia, Kentucky, Maryland, Pennsylvania, or West Virginia.	Form VA-4, Employee Withholding Exemption Certificate
Washington	No				

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West Virginia	Yes	30-day threshold for non-resident employees working in the state, with similar exclusions (i.e., athletes, entertainers and persons of prominence), with the additional requirement that the nonresident individual's state of residence must provide a corresponding 30-day withholding threshold or not impose an individual income tax		The employee is a nonresident of West Virginia that works in the state and is a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia.	Form WV/IT-104, West Virginia Certificate of Nonresidence
Wisconsin	Yes	Withholding required if wages paid for performing services in the state are more than \$1,500 during the calendar year.		The employee is a nonresident of Wisconsin that works in the state and is a resident of Illinois, Indiana, Kentucky, or Michigan.	Form W-220, Nonresident Employee's Withholding
Wyoming	No				

<https://www.wolterskluwer.com/en/expert-insights/whole-ball-of-tax-state-withholding-and-filing-rules-for-nonresident-employees>