

Summary of State Income Tax Withholding De Minimis Thresholds

<i>State</i>	<i>Threshold</i>
Arizona	An employer is not required to withhold Arizona state income tax with respect to a nonresident employee who performs services in the state for less than 60 days in a calendar year.
Connecticut	An employer is not required to withhold Connecticut state income tax with respect to a nonresident employee who performs services in the state for fewer than 16 days in a calendar year.
Georgia	An employer is not required to withhold Georgia state income tax with respect to a nonresident employee who performs services in the state for no more than 23 days in a calendar quarter, cannot attribute more than 5% of their annual wages to Georgia, and cannot attribute more than \$5,000 of their annual wages to Georgia.
Hawaii	An employer is not required to withhold Hawaii state income tax with respect to a nonresident employee who performs services in the state for no more than 60 days in a calendar year and is paid from an office outside of Hawaii.
Idaho	An employer is not required to withhold Idaho state income tax with respect to a nonresident employee who earns no more than \$1,000 in a calendar year for work performed in the state.
Illinois	An employer is not required to withhold Illinois state income tax with respect to a nonresident employee who performs services in the state for no more than 30 days in a calendar year.
Louisiana	An employer is not required to withhold Louisiana state income tax with respect to a nonresident employee who performs services in the state for up to 25 days in a calendar year and has no other Louisiana source of income.
Maine	An employer is not required to withhold Maine state income tax with respect to a nonresident employee who performs services in the state for no more than 12 days in a calendar year and earning are no more than \$3,000 during the year. The calendar days are increased up to 24 days if the time is for employment-related training, site inspection or other supervision of a facility, affiliate or subsidiary based in the state, or as part of a project team working on the attraction or implementation of new investment in a facility based in the state.
Minnesota	An employer is not required to withhold Minnesota state income tax with respect to a nonresident employee who performs services in the state and will earn less than the minimum income withholding. For 2025 the limit is \$14,950
Montana	An employer is not required to withhold Montana state income tax with respect to a nonresident employee who performs services in the state for up to 30 days in a calendar year.
New Mexico	An employer is not required to withhold New Mexico state income tax with respect to a nonresident employee who performs services in the state for 15 or fewer days during a calendar year.

Summary of State Income Tax Withholding De Minimis Thresholds (cont.)

<i>State</i>	<i>Threshold</i>
New York	An employer is not required to withhold New York state income tax with respect to a nonresident employee who performs services in the state for no more than 14 days in a calendar year.
North Dakota	An employer is not required to withhold North Dakota state income tax with respect to a nonresident employee who performs services in the state for up to 20 days in a calendar year and has no other North Dakota source of income.
Oklahoma	An employer is not required to withhold Oklahoma state income tax with respect to a nonresident employee who earns no more than \$300 in a calendar quarter for work performed in the state.
Utah	An employer is not required to withhold Utah state income tax with respect to a nonresident employee who performs services in the state for up to 20 days in a calendar year and has no other Utah source of income.
West Virginia	An employer is not required to withhold West Virginia state income tax with respect to a nonresident employee who performs services in the state for up to 30 days in a calendar year.
Wisconsin	An employer is not required to withhold Wisconsin state income tax with respect to a nonresident employee who earns less than \$2,000 in a calendar year for work performed in the state.

This chart does not take into account the following scenarios:

1. Taxation of nonresident athletes or entertainers
2. Reciprocity agreements between states
3. Taxation of nonresidents performing services in a state for disaster related purposes

Note that in some cases the nonresident jurisdiction will require specific exemption certificates be completed to document status.

This chart does not provide guidance with respect to employee personal tax requirements.

As of January 1, 2025