

Nonresident personal income-tax withholding and reciprocity agreements

Alabama	Nonresident employees subject to tax withholding on first day of travel
Alaska	No general personal income tax
Arizona	No withholding required if nonresident is in the state for 60 or fewer days in a calendar year Reciprocal with CA, IN, OR, VA
Arkansas	Nonresident employees subject to tax withholding on first day of travel
California	No withholding required if nonresident earns in-state wages equal to or below "Low income exemption table"
Colorado	Nonresident employees subject to tax withholding on first day of travel
Connecticut	No withholding required if nonresident is in the state for 14 or fewer days in a calendar year (eff. 1/11/2010)
Delaware	Nonresident employees subject to tax withholding on first day of travel
District of Columbia	No general personal income tax on nonresidents Reciprocal with all states
Florida	No general personal income tax
Georgia	No withholding required if nonresident is in the state for 23 or fewer days in a calendar year or if less than \$5,000 or 5% of total income is attributable to Georgia
Hawaii	No withholding required if nonresident is in the state for 60 or fewer days in a calendar year
Idaho	No withholding required if nonresident earns less than \$1,000 in a calendar year
Illinois	Nonresident employees subject to tax withholding on first day of travel No withholding if base of operations is outside Illinois and some services in state Reciprocal with IA, KY, MI, WI
Indiana	Nonresident employees subject to tax withholding on first day of travel Reciprocal with KY, MI, OH, PA, WI
Iowa	Nonresident employees subject to tax withholding on first day of travel Reciprocal with IL
Kansas	Nonresident employees subject to tax withholding on first day of travel
Kentucky	Nonresident employees subject to tax withholding on first day of travel Reciprocal with IL, IN, MI, OH, VA (certain conditions), WV, WI
Louisiana	Nonresident employees subject to tax withholding on first day of travel

Maine	No withholding required if nonresident is in the state for 12 or fewer days in a calendar year
Maryland	Nonresident employees subject to tax withholding on first day of travel Reciprocal with DC, PA, VA, WV
Massachusetts	Nonresident employees subject to tax withholding on first day of travel
Michigan	Nonresident employees subject to tax withholding on first day of travel Reciprocal with IL, IN, KY, MN, OH, and WI
Minnesota	Earning less than minimum amount required to file a state tax return (2018) \$10,850 Reciprocal with MI and ND
Mississippi	Nonresident employees subject to tax withholding on first day of travel
Missouri	Nonresident employees subject to tax withholding on first day of travel
Montana	Nonresident employees subject to tax withholding on first day of travel Reciprocal with ND
Nebraska	Nonresident employees subject to tax withholding on first day of travel
Nevada	No general personal income tax
New Hampshire	No general personal income tax
New Jersey	No withholding required if nonresident earns in-state wages less than the employee's personal exemption in a calendar year Reciprocal with PA
New Mexico	No withholding required if nonresident is in the state for 15 or fewer days in a calendar year
New York	No withholding required if nonresident is in the state for 14 or fewer days in a calendar year
North Carolina	Nonresident employees subject to tax withholding on first day of travel
North Dakota	Nonresident mobile workforce not taxable if in state less than 20 days And resident of state with similar protections (reciprocity) Reciprocal with MN and MT
Ohio	Is in the state for more than 20 days in a calendar year Reciprocal with IN, KY, MI, PA, WV
Oklahoma	No withholding required if nonresident earns in-state wages less than \$300 in calendar quarter
Oregon	No withholding required if nonresident earns in-state wages less than the employee's standard deduction
Pennsylvania	Nonresident employees subject to tax withholding on first day of travel Reciprocal with IN, MD, NJ, OH, VA, WV
Rhode Island	Nonresident employees subject to tax withholding on first day of travel
South Carolina	No withholding required if nonresident earns in-state wages less than \$800 in a calendar year

South Dakota	No general personal income tax
Tennessee	No general personal income tax
Texas	No general personal income tax
Utah	No withholding required for nonresident if employer does business in the state for 60 or fewer days in a calendar year
Vermont	Nonresident employees subject to tax withholding on first day of travel
Virginia	No withholding required if nonresident earns in-state wages less than the employee's personal exemptions and standard deduction or, if elected by the employee, the employee's filing threshold Reciprocal with DC, KY, MD, PA, WV
Washington	No general personal income tax
West Virginia	No withholding required if nonresident earns in-state wages less than the employee's personal exemptions Reciprocal with KY, MD, OH, PA, VA
Wisconsin	No withholding required if nonresident earns in-state wages less than \$1,500 in a calendar year Reciprocal with IL, IN, KY, MI
Wyoming	No general personal income tax