

New York addresses COVID-19 telecommuting

New York announced that for a nonresident whose primary office is in the state, days telecommuting during the pandemic are considered days worked in New York, unless the employer has established a bona fide employer office at the employee's telecommuting location. Generally, unless the employer specifically acted to establish a bona fide employer office at the telecommuting location, the nonresident employee will continue to owe New York income tax on income earned while telecommuting. (*New York Department of Taxation and Finance, Telecommuting FAQ, October 19, 2020.*)