

Rhode Island extends regulations on teleworkers' withholding

The Rhode Island Department of Revenue has extended the expiration date for income tax emergency regulations governing employees who are temporarily working remotely due to the coronavirus pandemic.

The regulations provide that the state will continue to treat as Rhode Island-source income the income of employees who are nonresident individuals temporarily working outside of Rhode Island solely due to the COVID-19 state of emergency.

Further, Rhode Island will not require employers located outside of the state to withhold Rhode Island income taxes from the wages of employees who are resident individuals but who are temporarily working within Rhode Island solely due to the COVID-19 state of emergency.

The emergency rules, previously set to expire September 20, 2020, have been extended to November 18, 2020. (*Rhode Island Department of Revenue, 280-RICR-20-55-14, effective May 23, 2020*).