

Session 3 – 3A

Speaker: **DEE BYRD, CPP, PHR, SHRM-CP**

Topic: The Many Clues to Multi-State Taxation

Topic Summary:

When an employee lives in one state and works in another (or multiple states), which state's income tax do you withhold? What about telecommuters? To which state do you pay unemployment tax and disability insurance? What are the rules of residence, reciprocity, and nexus?