

Payroll Compliance News

From the American Payroll Association

December 20, 2021

Newsletter Index

Volume 23

References Are to Issue Number (Issues 1-24)		
- A -	Arizona	
Alabama	. forms	
. unemployment insurance	A1-R (annual reconciliation return), due date	
worker classification test 13	extension 4	
. withholding	W-2, due date extension 4	
disaster relief 5, 10	. wage/hour	
overpayments 17 (Q&A)	Flagstaff minimum wage 22	
tax tables 2, 17	minimum wage 19	
	tip credit 19	
zero reports 17 (Q&A)	Tucson minimum wage ballot initiative	
. worker classification	17, 22	
state agency agreements with federal	. unemployment insurance	
DOL 24	taxable wage base 14	
Alaska	Arkansas	
. unemployment insurance	. unemployment insurance	
email notifications 10	taxable wage base 8, 22	
employee contribution rate 24		
employer rate reductions 10	. wage/hour	
taxable wage base 24	compensable time, donning and doffing 21	
. wage/hour	. withholding	
minimum wage 21	nonresident income taxation 10	
tip credit prohibited 22		
white collar exemption thresholds 1	– B –	
American Payroll Association	Benefits	
. Congress in 2022 22	. paid family leave, state program eligibility	
. Congress Xstream 4, 5, 8, 11, 14	guidance 14	
. earned wage access report 11	. paid sick leave	
. electronic payments guide updated for 2021 12	federal guidance 9	
. Garnishments Forum 14	federal proposal 12	
. garnishments guide updated for 2021 9	. state disability insurance, program eligibility	
. Government Relations Task Force, temporary	guidance 14	
presence workgroup 12		
. Guide to Local Payroll Taxes updated for 2022 18, 19	-C-	
. Guide to State Payroll Laws updated for 2021 7	California	
. Local Income Tax Compliance webinars and virtual	. benefits	
classes 16, 18	paid family leave 1, 14	
. Multi-State Taxation Compliance Hot	paid sick leave	
Topic 15, 21 (Q&A), 24	Long Beach paid sick leave2	
. National Council of Child Support Directors annual	Los Angeles (city) paid sick leave 2, 14	
meeting, participation 16	1	
. National Payroll Week 2021 16	Los Angeles (unincorporated) county paid sick leave 2	
. OCSE webinar 14, 15, 16, 19	Oakland paid sick leave 2	
. Payroll Issues for Multi-State Employers 6		
. Payroll Solutions Showcase 13	Sacramento (city) paid sick leave 2	
	Sacramento (county) paid sick leave 2	
Preparing for Year-End and 2022 21	San Francisco paid sick leave 2	
. Q&A eBook updated for 2021 20	San José paid sick leave 2	
. Virtual Capital Summit 2, 3	San Mateo County paid sick leave 2	
. Virtual Congress 11, 12	Santa Rosa paid sick leave 2	
. wage and hour guide updated for 2021 9	Sonoma County paid sick leave 3	
American Samoa	state paid sick leave 9	
. wage/hour	state supplemental paid sick	
minimum wage 20	leave 7 9 15 21	

2021 Issues 1 · 2 · 3 · 4 · 5 · 6 · 7 · 8 · 9 · 10 · 11 · 12 · 13 · 14 · 15 · 16 · 17 · 18 · 19 · 20 · 21 · 22 · 23 · 24

West Hollywood paid/unpaid sick	ı meal k
leave 24	punch
San Francisco health care expenditure rates	minim
and reporting 8	B
San Francisco paid parental leave 14	B
state disability insurance 1, 3, 14, 23	
. business license tax	
Long Beach, penalties waived 3 . forms	E
1099-NEC filing requirements 2	E
EEO-1, state reporting 3	
. payment of wages	¦
earned wage access 3, 11	L
employer penalties, unpaid wages 20	
garment industry pay methods 20	N
pay statements	
airline employees 4, 13	P
meal and rest breaks, premium pay for	P
noncompliant 15	R
rate of overtime adjustment, final pay 13	R
. unemployment insurance	s
meal and lodging values 3, 24	s
. wage/hour	s
compensable time, mandatory bag	s
checks21	S
compensable time, TSA security checks for	S
LAX workers 19, 21	S
employment law posters, electronic	§
distribution 16	S
exclusion pay, exposure to COVID-19 5	s
hero premium pay requirements	S
Alameda 8	V
Alhambra 8	overti
American Canyon 8	0
Berkeley 8	p
Buena Park 8	paid ti public
Coachella7	orders
Concord 8	record
Costa Mesa 8	rest br
Daly City 8	nonco
El Monte 8	submi
Irvine 5	tip cre
Long Beach 5	white
Los Angeles (city) 7	. withholding
Los Angeles (county) 5	disast
Millbrae 8 Montebello 5	earne
Oakland 5	emplo
	local t
Pomona 7 San Francisco 7	S
	т
San Jose 5	tax tal
San Leandro 5	. worker clas
San Mateo 7 Santa Ana 7	ABC te
	e
Santa Clara 7	r
Santa Monica8	gig wo
South San Francisco 8	motor
West Hollywood 5	Child support
labor law violations 8, 12, 15, 16	. OCSE
meal breaks, premium pay for	Comm
noncompliant 15	l Q&A a

```
oreaks, rounding not permitted for time
nes . . . 6
num wage
Belmont . . . 23
Burlingame . . . 23
Cupertino . . . 23
Daly City . . . 23
ast Palo Alto ... 23
El Cerrito . . . 23
Half Moon Bay . . . 23
layward . . . 23
os Altos . . . 23
Menlo Park . . . 23
Mountain View . . . 23
Novato ... 23
Dakland ... 23
Palo Alto ... 23
Petaluma . . . 23
Redwood City . . . 23
Richmond . . . 23
San Carlos . . . 23
San Diego . . . 23
San Francisco . . . 6
San Jose . . . 23
San Mateo ... 23
Santa Clara . . . 23
Santa Rosa . . . 23
Sonoma ... 23
South San Francisco . . . 23
tate minimum wage . . . 23
Sunnyvale . . . 23
Vest Hollywood . . . 24
me exemptions
computer software professionals . . . 23
physicians . . . 23
ime off to vote . . . 20
university (UC) employees, state wage
do not apply . . . 10
keeping, right to recall . . . 9
reaks, premium pay for
mpliant . . . 15
inimum wage rates, phaseout . . . 20
edit prohibited ... 22
collar exemption thresholds . . . 1
er relief . . . 14, 15, 16, 18, 19, 21, 22
d income tax credit notice . . . 2
yer guide updated . . . 24
San Francisco Overpaid Executive
ax . . . 16
bles . . . 1, 24
sification
est
exemptions ... 20
etroactivity . . . 2
orkers . . . 17
carriers ... 10
nunication Center . . . 19
it Congress Xstream . . . 14
```

. National Medical Support Notice electronic version, APA encourages state use8 . Standard Response to Verification of Employment updated24 Colorado . benefits paid family leave insurance1 paid sick leave9, 22 . forms DR 0004 (employee withholding certificate)23 . garnishments COVID-19 relief, extensions3, 9	W-3 (annual reconciliation) 20, 24WTH-REC (annual reconciliation) 24WTH-TAX (quarterly withholding) 20 .unemployment insurancefraud, employer guidance 12taxable wage base 3 .wage/hourminimum wage 15subminimum wage for workers with disabilities, phaseout 21tip credit 15 .withholdingfiling frequency 19local taxes
 payment of wages PTO pay at termination, proposal 22 vacation pay at termination 13, 22 . wage/hour agricultural workers 15, 22 minimum wage 20, 22, 24 notice requirements, annual adjustment order proposal 22 	Wilmington Earned Income Tax and Head Tax, nexus guidance 4 nexus guidance 7 District of Columbia . benefits paid family leave 1, 14, 20 paid leave for COVID-19 vaccination and recovery 24
overtime, highly compensated employee exemption proposal 22 overtime, regular rate of pay calculation proposal 22 paid sick leave, regular rate of pay proposal 22 white collar exemption thresholds 1, 20, 22	paid sick leave 17 . garnishments COVID-19 relief, extensions 9 . wage/hour time off to vote 21
. withholding employer worksheet updated 23 instructions updated 3 personal income tax rate 19 supplemental wage tax rate 19 . worker classification state agency agreements with federal DOL 24	Florida . new hire reporting independent contractors 14 . unemployment insurance contributions, due date extension 8 . wage/hour minimum wage 19
Connecticut	tip credit 19
. benefits paid family and medical leave 1, 3 (Q&A), 6, 14, 15, 23 .forms 1099-NEC filing requirements 2 EEO-1, additional data reporting requirements 14 . unemployment insurance COVID-19 guidance 12 taxable wage base 16 . wage/hour time off to vote 15, 21 . withholding income tax credits, employees working remotely 6 nexus determinations 6 paid family leave contributions 15	forms . federal electronic filing threshold, proposal to reduce 15 . state annual reconciliation returns, filing deadlines 1 . W-2 state electronic and magnetic media filing requirements 2, 15 . W-4 states that accept federal form 24 states that do not accept federal form 24 states that use federal form for withholding elections 24 . 940 and Schedule A (Form 940) updated for 2021 24
tax amnesty program 22	Garnishments . COVID-19-related state guidance 9 . federal student loan garnishments 9
Daylight Saving Time 5, 21	Georgia . garnishments
Delaware . forms W-2 20	requirements requirements effective January 1 2 . withholding tax tables 2

- K -– H – Hawaii Kansas . benefits . withholding .. state (temporary) disability .. nexus guidance . . . 2, 4, 7, 11, 15 insurance . . . 1, 14, 24 ... supplemental wage tax rate ... 15 . forms .. tax tables ... 15 ... 1099-NEC filing requirements ... 2 Kentuckv .. HW-30 (annual reconciliation return), . unemployment insurance new ... 1 ..taxable wage base ... 8 . unemployment insurance .. taxable wage base ... 24 . withholding . wage/hour ... disaster relief ... 18 .. subminimum wage for workers with ... nonresident disaster relief workers ... 7 disabilities eliminated . . . 14 .. tax formula ... 23 .. time off to vote ... 21 .. tax tables ... 23 . worker classification -1-.. state agency agreements with federal Idaho DOL . . . 24 . forms ... 1099-NEC filing requirements ... 2 - L -. unemployment insurance Louisiana .. taxable wage base ... 24 . unemployment insurance . withholding .. voluntary disclosure program ... 19 ..disaster relief ... 18 .. worker classification criteria for coverage ... supplemental wage tax rate ... 14 amended ... 17 .. tax tables . . . 11, 14 . withholding Illinois .. disaster relief ... 13, 18 . benefits ... earned income tax credit notice ... 2 ... Chicago paid sick leave ... 9, 21 ... nonresident taxation, 25-day threshold ... 14 ... state paid sick leave ... 6 ... voluntary disclosure program ... 19 . forms . worker classification .. EEO-1, state reporting ... 9, 20 ... criteria for UI coverage amended ... 17 . wage/hour ... voluntary disclosure program ... 19 ... Chicago fair workweek ordinance ... 4 .. penalties increased ... 14 – M – . withholding Maine ... earned income tax credit notice ... 2 . benefits .. tax tables ... 2 ... retirement savings program ... 17 Indiana . payment of wages . wage/hour .. direct deposit fees prohibited ... 15 ... child labor, employer registration ... deductions from wages, overpayments ... 15 requirements ... 12 . wage/hour . withholding ... Juneteenth state holiday ... 15 ... IRC references 10 .. minimum wage ... 19 .. local taxes .. Portland minimum wage and disaster ... county income tax ... 1, 19, 22 (Q&A), 24 emergency minimum wage ... 3 .. nexus guidance ... 13 ... Rockland minimum wage ... 4 ... past due notifications ... 10 .. tip credit ... 19 ... payroll service providers ... 10 .. tipped employees ... 15 lowa .. truck drivers, lawsuit ... 12 .. white collar exemption thresholds ... 1 ... W-2, deadline for sending to employees ... 6 . withholding . unemployment insurance ... IRC references ... 8 .. taxable wage base ... 14 .. nexus guidance ... 4, 16 . withholding ... online portal ... 16 .. new portal for tax filing and payment, ... supplemental wage tax rate ... 23 business registration . . . 21 .. tax tables ... 23 .. tax formula ... 23 . worker classification .. tax tables ... 23 ... truck drivers, lawsuit ... 12 . worker classification Marvland ... state agency agreements with federal . benefits DOL . . . 24 .. kin care ... 14

```
... paid sick leave for essential workers ... 14
                                                             Missouri
    . payment of wages
                                                                 . unemployment insurance
        ... Baltimore biometric privacy law ... 16, 19
                                                                      .. taxable wage base ... 21
    . unemployment insurance
                                                                 . withholding
        ...tax relief ... 5
                                                                      .. nexus quidance . . . 2, 4, 13
    . withholding
                                                                      ... supplemental wage tax rate ... 24
                                                                      .. tax tables, formula . . . 1, 24
        ..disaster relief ... 18
                                                             Montana
        ..earned income tax credit notice ... 2, 24
                                                                 . forms
        .. local taxes
                                                                      ..W-2, SSN truncation not permitted on
             ... county income tax rates ... 24
                                                                        Copy 1...5
        .. nexus guidance ... 16
                                                                 . wage/hour
        .. return filing, payment due dates
                                                                      .. minimum wage ... 20
          extended ... 3
                                                                      ..tip pooling ... 11
Massachusetts
                                                                 . withholding
    . benefits
                                                                      ... nexus guidance ... 4
        .. paid family leave ... 1, 14, 20
                                                                     ... non-filer letters ... 9
        .. paid sick leave ... 9, 12, 13, 20
                                                                      ...remote workers ... 20
    . payment of wages
                                                             Multiple worksite reporting
        .. termination pay, layoffs ... 10 (Q&A)
                                                                 . states that mandate, comprehensive chart . . . 6
    . unemployment insurance
        .. solvency assessment, APA request for
                                                                                       – N –
          guidance ... 14
                                                             Nebraska
        .. payment deadline extension ... 10, 14
                                                                 . forms
    . wage/hour
                                                                      .. W-3N (annual reconciliation return), electronic
        .. premium holiday pay ... 4, 14
                                                                        filing . . . 23
        ..tip pooling ... 4
                                                                 . withholding
    . withholding
                                                                      ..electronic payments ... 23
        .. nexus guidance ... 13, 14
                                                                      .. nexus quidance ... 16
        .. U.S. Supreme Court case, taxation of New
                                                                      .. tax tables ... 22
          Hampshire residents working
                                                             Nevada
          remotely . . . 4, 12, 13, 14
                                                                 . benefits
Michigan
                                                                     .. paid time off ... 9, 13
    . forms
                                                                      ... sick leave, family leave usage ... 16
        ... 1099-NEC filing requirements ... 2
                                                                 . child support
    . unemployment insurance
                                                                      ... IWOs, agency can redirect ... 13
        .. taxable wage base ... 3, 24
                                                                      ...lump sum reporting, proposal ... 8
    . wage/hour
                                                                 . payment of wages
        .. minimum wage ... 1
                                                                      ... earned wage access proposal ... 8
        ... tip credit .... 1
                                                                 . taxes
    . withholding
                                                                      .. Modified Business Tax ... 11
        ... criminal charges, failure to remit taxes ... 12
                                                                 . unemployment insurance
        .. tax tables ... 24
    . worker classification
                                                                      .. taxable wage base ... 17
                                                                      ... WARN Act requirements ... 19
        .. agreement with federal DOL ... 24
                                                                 . wage/hour
Minnesota
    . payment of wages
                                                                     .. minimum wage increase proposal, ballot
        .. pay statements ... 13
                                                                        initiative ... 18
                                                                      .. tip credit prohibited ... 22
    . unemployment insurance
                                                                 . worker classification
        .. taxable wage base ... 3, 24
    . wage/hour
                                                                      ... taxi cab drivers, wage and hour laws ... 17
        .. minimum wage ... 18
                                                             New Hampshire
        .. tip credit prohibited ... 22
                                                                 . benefits
    . withholding
                                                                      .. paid family and medical leave, voluntary
        .. tax tables, formula . . . 1
                                                                        program ... 15
    . worker classification
                                                                 . wage/hour
        ... state agency agreements with federal
                                                                      .. electronic recordkeeping ... 10
                                                                      ... tipped employees, minimum cash wage .... 15
          DOL . . . 24
Mississippi
                                                                 . withholding
                                                                      .. U.S. Supreme Court case, Massachusetts
    . withholding
        ..accelerated payments ... 9, 10
                                                                        taxation of nonresidents working
        ... tax tables .... 1
                                                                        remotely . . . 4, 12, 13, 14
```

New Hire Reporting	garnishments
. OCSE guide 7	state student loan and medical debt,
New Jersey	suspension 3, 5, 8
. benefits	. unemployment insurance
family leave insurance (paid family	benefit charging, COVID-19 4
leave) 1, 14, 21	employer penalties 9
meals and lodging taxable values for 2022,	. payment of wages
TDI21	New York City, deductions from wages, food
paid sick leave 9	delivery workers (proposal) 19
state (temporary) disability	deductions from wages, violations 16
insurance 1, 14, 21	. wage/hour
. payment of wages	joint employer liability, construction
earned wage access proposal 4	industry 18
. unemployment insurance	New York City, minimum wage, food delivery
meals and lodging taxable values for	workers (proposal) 19
202221	predictive scheduling (fair workweek)
taxable wage base 21	law 10
. wage/hour	New York City, tips, required disclosures to
minimum wage 23	food delivery workers (proposal) 19
tip credit 23	time off to vote 21
tip credit, 80/20 rule 22	wage theft liability 18
work hours for minors 14	white collar exemption thresholds 1
. withholding	. withholding
disaster relief 18	disaster relief 18
earned income tax credit notice 2	Employer Compensation Expense Tax 21
local taxes	employer penalties 9
Jersey City payroll tax 5	local taxes
nexus guidance 13, 16	New York City supplemental wage tax
New Mexico	rate24
. benefits	New York City tax tables 24
paid sick leave 8	Waterfront Commission assessment
. forms	rate14
TRD-41414, wage withholding return 8, 13	Yonkers supplemental wage tax
. garnishments	rate 14, 21, 24
COVID-19 relief 9	Yonkers tax tables 14, 21, 24
exemption based on state minimum	personal income tax rate changes 9, 14
wage9	state supplemental wage tax rate 14, 21, 24
. unemployment insurance	state tax tables 14, 21, 24
employer tax rates revised for 2021 12	Nonresident income taxation
. wage/hour	. withholding thresholds 21 (Q&A), 24
Santa Fe city and county minimum wage 5	North Carolina
Santa Fe city and county tip credit 5	. forms
	NC-3 (annual reconciliation return), electronic
youth minimum wage, elimination of 7	
. withholding	filing penalty waiver 17
combined reporting system	W-2, electronic filing penalty waiver 17
redesign 5, 8, 13	. payment of wages
disaster relief 6	pay rate notice requirements 15
supplemental wage tax rate 1, 23	payment on termination 15
tax tables 1, 23	. withholding
New York	IRC references 24
. benefits	supplemental wage tax rate 24
New York City paid sick leave 13	tax tables, formula 24
New York City retirement savings	. worker classification
program 17	state agency agreements with federal
paid family leave 1, 14, 18, 24	DOL 24
paid farmly leave 1, 14, 16, 24	North Dakota
state disability insurance 1, 14	. benefits
. forms	paid family leave, local preemption 11
IT-2104 (employee withholding allowance	. unemployment insurance
certificate) 14	l taxable wage base 1

. withholding	California agency agreements with
electronic filing and payment 7	providers 3, 11
filing and deposit frequencies 7	Consumer Financial Protection Bureau
tax tables 1	
tax tables I	guidance 4
	Nevada proposal 8
-0-	New Jersey proposal 4
Ohio	South Carolina proposal 8
. forms	Utah proposal 5, 11, 23
W-2	. state wage payment requirements, comprehensive
	chart24
deadline extended 23	
electronic filing threshold lowered 23	Pennsylvania
. wage/hour	. benefits
minimum wage 20	Allegheny County paid sick leave 6, 20
tip credit 20	Philadelphia paid sick leave 12
. withholding	Philadelphia public health emergency
local taxes	leave 8
municipal income taxes 14	Pittsburgh paid sick leave 1, 16, 20, 22
school district income taxes 1, 24	. garnishments
	DOR issuing new tax levies 9
nexus guidance 14	
tax tables 15	. unemployment insurance
Oklahoma	employer and employee contribution
. forms	rates 17
W-2, SSN truncation on Copy 2 18	recordkeeping requirements 15
. garnishments	taxable wage base 17
state agency tax levies 9	. wage/hour
. unclaimed wages	compensable time. mandatory security
reporting, registration 22	checks21
	Philadelphia predictive scheduling, premium
. withholding	pay requirements 6
tax tables 22	
Oregon	overtime, hourly rate for salaried employees,
. benefits	proposal 23
paid family and medical leave 1, 11, 15	tip credit clarification proposal 23
paid sick leave 9	white collar overtime exemptions 15
. child support	. withholding
withholding, exceptions 16	local taxes
. employment verification 14	Philadelphia City Wage tax 4, 11, 14
. unemployment insurance	Philadelphia earned income tax credit
tax payment plans, COVID-196	notice2
	nexus guidance 13
taxable wage base 22	Puerto Rico
. wage/hour	. benefits
scheduling law, child care 14	
tip credit prohibited 22	state disability insurance (SINOT) 1, 14
white collar exemptions, threshold	. wage/hour
increases 14	minimum wage 19
. withholding	time off to vote 21
earned income tax credit notice 2	tip credit prohibited 22
local taxes	
Eugene payroll tax 3	– R –
	Rhode Island
Multnomah County income tax 4, 10	
Portland Metro income tax 4, 10	. benefits
tax tables, formula 1, 24	health insurance mandate reporting 3
. worker classification	paid family leave (temporary caregiver
state agency agreements with federal	insurance) 1, 14
DOL 24	state (temporary) disability
. workers' compensation 19	insurance 1, 12, 14
'	. unemployment insurance
– P –	
	Department of Labor and Training, tax
Payment of wages	administration 14
. cryptocurrency, federal and state wage payment	taxable wage base 1
requirements 24	. wage/hour
. earned wage access	minimum wage 11
APA report 11	tip credit 11
•	•

. withholding	. payment of wages
nexus guidance 2, 7, 11, 13, 15	earned wage access proposal 5, 11, 23
tax tables 1	. unemployment insurance
	taxable wage base for 2022 23
- S -	
South Carolina	– V –
. forms	Vermont
SC W-4 (employee withholding allowance	. wage/hour
certificate) 23	minimum wage 22
. payment of wages	tip credit 22
earned wage access proposal 8	. withholding
. withholding	IRC references 9, 13
batch withholding program 22	nexus guidance 14
nexus guidance 8, 17, 22	supplemental wage tax rates 1
tax tables 23	tax tables 1
tax formula 22, 23	Virgin Islands
South Dakota	-
. wage/hour	. unemployment insurance
minimum wage 19	FUTA credit reduction for
tip credit 19	2021 3, 7, 17, 23, 24
-	Virginia
– T – Tennessee	. benefits
. unemployment insurance	paid sick leave for home health workers 9
taxable wage base 3	retirement savings program 17
. worker classification	. child support
state agency agreements with federal	employer guide, lump sum payment
_ DOL24	reporting 17
Texas . benefits	. forms
Dallas paid sick leave, not in effect 8	1099-NEC filing requirements 2
paid quarantine leave for first	. garnishments
responders 15	creditor garnishment limits 6
San Antonio paid sick leave, not in effect 7	. wage/hour
. child support	overtime pay 8, 13, 14 (Q&A), 15, 17
withholding, gig workers 16	. withholding
. new hire reporting	data breach notification requirements 23
gig workers 16 . unemployment insurance	earned income tax credit notice 2
employer tax rates delayed 5, 13	recordkeeping, disaster preparedness 24
employer tax payments, due date	tax guidance, worker classification 21
extension 6	. worker classification 21
pay data reporting 21	
voluntary contributions 5, 6	– W –
. withholding earned income tax credit notice 2	Wage/hour
. worker classification	. Daylight Saving Time 5, 21
state agency agreements with federal	. Fair Labor Standards Act
DOL24	child labor work restrictions 12
	independent contractor rule
– U –	rescinded 7, 11
Unemployment insurance	joint employer rule rescinded 7, 16
. multistate employees, four-factor test 12 (Q&A)	. Juneteenth Holiday, federal and state payroll
. potential FUTA credit reduction states for 2021 and	implications 14
2022 3, 7, 17, 23, 24	. state and local minimum wage and tip credit
state FUA trust fund balances 3, 17, 23	updates, comprehensive chart 14, 24
state taxable wage bases for 2021 and 2022,	. state time off to vote laws 21
comprehensive chart 20	. tip credit, modified 80/20 rule 22
·	Washington
. voluntary contributions, comprehensive chart 3	. benefits
Utah	long-term care program 10, 11, 17, 19, 24
. garnishments	paid family leave 1, 3, 11, 12, 14, 24
state agency tax levy 8	paid sick leave 13

... Seattle paid sick leave 19 . payment of wages .. Seattle independent contractor pay statements ... 18 ..unclaimed wages ... 6 . unemployment insurance .. taxable wage base for 2022 ... 13 . wage/hour .. hero premium pay requirements ... Seattle ... 5 .. minimum wage ... 20 .. overtime, agricultural employee exemption phase-out . . . 11 .. SeaTac minimium wage ... 21, 22 .. Seattle independent contractor labor standards...18 ... Seattle minimum wage ... 21 .. state meal and rest breaks, federal preemption...3 ..tip credit prohibited ... 22 ... white collar exemption thresholds ... 1, 20 . workers' compensation . . . 1 **West Virginia** . forms .. WV-IT104NR (nonresident employee

withholding allowance certificate) . . . 21

- . payment of wages
 - ... deductions from public employee wages for union dues prohibited ... 12
- . withholding
 - ... nonresident income taxation, 30-day threshold ... 9

Wisconsin

- . payment of wages
 - ... automatic savings initiative 11
- . wage/hour
 - .. electronic tip declarations ... 11
- . withholding
 - .. nexus guidance ... 22
 - ... supplemental wage tax rates ... 20
 - .. tax tables ... 20
 - .. virtual currency guidance ... 10

Withholding

- . local payroll taxes, comprehensive chart . . . 18
- . nonresident income taxation . . . 21 (Q&A), 24
- . state nonresident withholding thresholds, comprehensive chart . . . 24

Worker Classification

- . independent contractors, federal and state tests . . . 11, 17
- . state agency agreements with federal DOL . . . 24