

STATE TAXES

What to Know While Working as a Casual

State Tax Process

Wages are required to be reported to the state in which you are hired. State tax records are set up to withhold taxes from that state. This is called your “Hired At State”. If you submit a State Tax form indicating a different state than your Hired At State, taxes will be deducted for **both** states.

Example 1: You are hired out of an Arizona office and you work/live in Utah:

- Taxes **will be** deducted for Arizona.
- Taxes **will not** be deducted for Utah unless you submit a form for Utah state taxes. Always indicate “Utah State Taxes Only” at the top of the form (or appropriate residence state).

The only time you can opt to have your Hired At State removed is when there is a reciprocal agreement in place.

Example 2: You are hired out of a Montana office and you work/live in North Dakota:

- A tax record for Montana will be set up. However, because these two states have a reciprocal agreement in place, you may send us a form to remove Montana state taxes and add North Dakota state taxes if you would like.

You should always discuss withholding and exemption options with your tax advisor.

What are Casual's responsible for?

- Casuals are responsible for ensuring their state taxes are correct and up-to-date!
- If unsure of the State you have elected to withhold tax, contact our office. Tax designations can be found on your Wage and Earning Statements or by contacting the Casual Payment Center.
- You may email forms to our office to update your elections. Forms and a list of state reciprocal agreements can be found on our website at:

<https://www.nifc.gov/programs/casual-payment-center>

What if taxes withheld are from the wrong state?

- If you notice before the end of the year that taxes were withheld from an incorrect state, you may contact us to submit a tax correction form.
- If you notice after the end of the year that taxes were withheld from an incorrect state, taxes cannot be reversed. At that point you should contact a tax professional about filing tax returns for both states.

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