

■ **OKLAHOMA INCOME TAX ACT**

TERMS: With respect to any worker who is paid more than \$900 a month for agricultural labor, the employer or other person having control over the payment of the wages must deduct state income tax from the worker's pay and forward the withheld taxes to the state tax commission.

No later than January 31 of the following year, the employer is required to furnish the worker with a written statement showing the employer's name, the name and Social Security number of the worker, the total amount of wages paid, and the total amount of state income taxes withheld from the worker's pay.

ENFORCEMENT: *Compliance Division, Oklahoma Tax Commission, Oklahoma City, Oklahoma (405-521-3251)*. A worker who has reason to believe that income tax has been incorrectly withheld, or has not been properly paid or reported to the state, should contact a representative of the Commission.

SPECIAL NOTE: Even when a farm employer is not required to withhold state income taxes from a worker's wages, the worker may have to file a tax return with the state and may, in fact, owe taxes at the end of the year, depending on total income and other circumstances.