

U.S.

■ INTERNAL REVENUE CODE OF 1986 (*COLLECTION OF INCOME TAX AT THE SOURCE ON WAGES*)

TERMS: Agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees.

On the other hand, an employer whose annual agricultural payroll expenditures amount to less than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, must deduct and withhold federal income tax from that worker's wages.

On or before January 31 of the following year, an employer required to withhold federal income tax must provide each worker with a statement on Form W-2 showing, among other information, (a) the employer's name, address and identification number, (b) the worker's name, address and Social Security number, (c) the total amount of wages paid, and (d) the total amount deducted and withheld as tax.

ENFORCEMENT: *Internal Revenue Service, U.S. Department of the Treasury, Washington, D.C. 20224 (202-283-1710)*. A worker who has reason to believe that federal income tax has been incorrectly withheld, or has not been properly paid or reported to the U.S. treasury, should contact a representative of the IRS. Local IRS offices may be located on the agency's website, at apps.irs.gov/app/officeLocator/index.jsp.

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

Alabama

■ ALABAMA INCOME TAX LAWS

TERMS: Like most other employers in Alabama, agricultural employers are required to withhold state income tax from their workers' wages and report the wages and taxes to the state.

No later than January 31 of the following year or 30 days after the employment ends, employers must provide each worker with a statement showing (1) the total amount of wages paid during the year, (2) the amount of state income tax withheld, and (3) the employer's name, address and tax ID number.

ENFORCEMENT: *Individual and Corporate Tax Division, Alabama Department of Revenue, Montgomery, Alabama 36132 (334-242-1000).*

Arizona

■ ARIZONA INCOME TAX ACT OF 1978

TERMS: Except for non-seasonal, full-time employees and farmworkers involved in the operation of machinery, wages paid for agricultural services are not subject to withholding of state income tax.

ENFORCEMENT: *Arizona Department of Revenue, Phoenix, Arizona 85007 (602-542-5551; toll-free 800-352-4090).*

SPECIAL NOTE: Even though agricultural employers are generally not required to withhold state income taxes from a farmworker'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.

Arkansas

■ ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965

TERMS: Farm employers who pay wages for agricultural services to 4 or more workers during the year are required to withhold state income tax from their workers' wages. They must also keep required records and provide the workers with an annual statement of wages paid and taxes withheld on or before January 31 the following year.

A farm employer who pays farm wages to fewer than 4 workers has the option to withhold state income tax from the workers' wages, but if they do, they are obligated to provide each worker with the required annual statement of wages and taxes.

ENFORCEMENT: *Office of Income Tax Administration, Arkansas Department of Finance and Administration, Little Rock, Arkansas 72201 (501-682-1130).*

SPECIAL NOTE: Even though some farm employers may not be required to deduct state income taxes from their workers' wages, farmworkers 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.

California

■ PERSONAL INCOME TAX AND WITHHOLDING TAX LAWS

TERMS: Unlike earnings in most other industries, wages paid for agricultural labor are not subject to withholding of state income tax.

ENFORCEMENT: *Tax Branch, Employment Development Department, Sacramento, California 95814 (888-745-3886).*

SPECIAL NOTE: Even though farm employers are not required to deduct state income taxes from their employees' wages, farmworkers 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.

Colorado

■ COLORADO INCOME TAX ACT OF 1987

TERMS: Like the earnings of most other employees, agricultural workers' wages are subject to withholding of state income tax. Employers must provide each worker with a statement showing the amount of tax deducted at the time of each payment of wages during the year, and on or before January 31 of the following year must furnish the worker with a statement showing the total compensation paid and the tax withheld the preceding year.

ENFORCEMENT: *Taxation Division, Colorado Department of Revenue, Denver, Colorado 80217 (303-238-7378)*. Any worker who believes that taxes deducted from pay are not being properly forwarded and reported to the worker's credit should promptly contact the Department.

Connecticut

■ STATE INCOME TAX LAW

TERMS: Most employers in Connecticut are required to withhold state income tax from their workers' wages. By January 31 of the following year, employers must provide to each employee a federal Form W-2, showing the amount of Connecticut wages the employer paid during the calendar year and the amount of state income tax the employer withheld over the same period.

ENFORCEMENT: *Tax Division, Department of Revenue Services, Hartford, Connecticut 06106 (860-297-5943)*. Any worker who has reason to believe that taxes deducted from pay are not being properly forwarded and reported to the worker's credit should contact the Department, which will investigate the complaint.

Delaware

■ STATE INCOME TAX LAW

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

No later than the following January 31 — or within 30 days after the last payment of wages, in the case of a worker whose job ended before the end of the year — the employer is required to provide the worker with a written statement showing the total amount of wages paid to the worker throughout the year and the amount of state income tax withheld, if any.

ENFORCEMENT: *Division of Revenue, Delaware Department of Finance, Wilmington, Delaware 19801 (302-577-8779).*

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.

Georgia

■ STATE WITHHOLDING TAX LAW

TERMS: Unlike earnings in most other industries, wages paid for agricultural labor in Georgia are not subject to withholding of state income tax.

ENFORCEMENT: *Georgia Department of Revenue, Atlanta, Georgia 30345.*

SPECIAL NOTE: Even though farm employers are not required to withhold state income taxes from their employees' wages, farmworkers 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.

Hawaii

■ **STATE INCOME TAX LAW (*WITHHOLDING PROVISIONS*)**

TERMS: Farm and plantation operators and other agricultural employers are required to withhold state income tax from their workers' wages, and to forward withheld taxes to the state monthly or quarterly throughout the year.

By January 31 of the following year, employers must provide each worker with a written statement showing the total amount of wages paid and taxes withheld, and send a copy of the annual statement to the state agency by the last day of February.

ENFORCEMENT: *Compliance Division, Department of Taxation, Honolulu, Hawaii 96813 (808-587-1611)*. A worker who has reason to believe that taxes are being improperly deducted from wages or incorrectly reported or forwarded to the state agency, or who has not received an annual wage and tax statement from the employer, should contact the nearest district office of the Department.

Idaho

■ IDAHO INCOME TAX ACT

TERMS: A farmer or other farming establishment in Idaho that (1) earns at least 2/3 of its gross income from farming, and (2) pays or expects to pay a worker at least \$1,000 in wages, bonuses and other compensation during the year, must deduct and withhold state income tax from the worker's wages and forward the taxes to the state for credit against the worker's state income tax liability.

No less than 30 days after the end of the year, the employer must provide the worker with a record of the amount of tax withheld and send a copy of the employee tax statement to the state agency.

ENFORCEMENT: *Idaho State Tax Commission, Boise, Idaho 83722 (208-334-7660).*

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.

Illinois

■ ILLINOIS INCOME TAX ACT

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

On or before January 31 of the following year, the employer must provide each worker from whom state income tax was withheld a statement showing the total amount of wages paid and the amount of state income tax withheld from the worker's pay during the previous calendar year.

ENFORCEMENT: *Illinois Department of Revenue, Springfield, Illinois 62794*. For taxpayer assistance, the Department of Revenue may be reached without charge from anywhere in the state, at 800-732-8866.

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.

Indiana

■ ADJUSTED GROSS INCOME TAX ACT OF 1963

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

Within 30 days after the end of the year, the employer must provide each worker from whom state income tax was withheld a statement showing the total amount of wages paid and the amount of state income tax withheld from the worker's pay during the previous calendar year.

ENFORCEMENT: *Indiana Department of Revenue, Indianapolis, Indiana 46204 (317-232-2240).*

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.

Iowa

■ PERSONAL NET INCOME TAX LAW

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

On or before January 31 of the following year — or within 30 days after the last payment of wages, in the case of a worker whose job ends before the close of the current year — the employer is required to provide the worker with a written statement showing (1) the employer's name, address and tax identification number, (2) the worker's name, address and Social Security number, (3) the worker's total wages, (4) the amount of state income tax withheld, and (5) the amount of federal income tax withheld.

ENFORCEMENT: *Iowa Department of Revenue, Des Moines, Iowa 50306 (515-281-3114; toll-free 800-367-3388).*

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.

Kansas

■ KANSAS WITHHOLDING AND DECLARATION OF ESTIMATED TAX ACT

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

No later than the following January 31, the employer is required to provide the worker with a written statement showing the total amount of wages paid to the worker throughout the year and the amount of state income tax withheld, if any.

ENFORCEMENT: *Division of Taxation, Kansas Department of Revenue, Topeka, Kansas 66612 (785-296-6121).*

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.

Kentucky

■ INCOME TAX LAW

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

No later than the following January 31 — or on the day of the last payment of wages, in the case of a worker whose job ended before the end of the year — the employer is required to provide the worker with a written statement showing (1) the employer's name, (2) the worker's name and Social Security number, (3) the worker's gross wages, and (4) the amount of state income tax withheld.

ENFORCEMENT: *Individual Income and Withholding Tax Division, Office of Income Taxation, Kentucky Department of Revenue, (502-564-7007, extension 7552).*

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.

Louisiana

■ INCOME TAX LAW

TERMS: Unlike earnings in most other industries, wages paid for agricultural services in Louisiana are not subject to withholding of state income tax.

ENFORCEMENT: *Tax Administration and Compliance, Louisiana Department of Revenue, Baton Rouge, Louisiana 70802 (225-219-4059; toll-free 855-307-3893).*

SPECIAL NOTE: Even though farm employers are not required to deduct state income taxes from their employees' wages, farmworkers 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.

Maine

■ MAINE INCOME TAX LAW

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

On or before January 31 of the following year — or within 30 days after the last payment of wages, in the case of a worker whose job ends before the end of the current year — the employer must provide each worker from whom state income tax was withheld a statement showing the total amount of wages paid and the amount of state income tax withheld from the worker's pay during the year being reported.

ENFORCEMENT: *Withholding Division, Maine Revenue Services, Department of Administrative and Financial Services, Augusta, Maine 04332 (207-626-8475).*

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.

Maryland

■ INCOME TAX LAWS

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

On or before January 31 of the following year, the employer is required to provide the worker with a written statement showing the employer's name, the worker's name, the worker's total wages, and the amount of state income tax withheld.

ENFORCEMENT: *Comptroller of Maryland, Annapolis, Maryland 21411 (410-260-7980).*

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.

Massachusetts

■ STATE INCOME TAX LAWS (*WITHHOLDING OF TAXES ON WAGES*)

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

On or before January 31 of the following year — or, if an employee's job ends before the end of the year, within 30 days from the last payment of wages — the employer is required to provide each employee with a written statement showing the name of the employer, the name and Social Security number of the employee, the total amount of wages subject to taxation, and the total amount deducted and withheld as tax.

ENFORCEMENT: *Massachusetts Department of Revenue, Boston, Massachusetts 02204 (617-887-6367; toll-free 800-392-6089).*

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.

Michigan

■ INCOME TAX ACT OF 1967

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

On or before January 31 of the following year — or within 30 days after the last payment of wages, in the case of a worker whose job ends before the end of the year — the employer is required to provide the worker with a written statement showing the worker's total wages and the amount of state income tax withheld during the calendar year being reported.

ENFORCEMENT: *Discovery and Tax Enforcement, Tax Compliance Bureau, Michigan Department of Treasury, Lansing, Michigan 48922 (517-636-4486).*

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.

■ CITY INCOME TAX ACT

TERMS: Agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to withhold federal income tax from the wages of their agricultural workers. In those cases, farm employers in Michigan must also withhold *city* income tax from the wages of any employee who is a resident of a city with a local-option income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus must withhold *city* income tax as well if the worker is a resident of a city with a local-option income tax.

On or before the last day of February following the calendar year in which such wages were paid, the employer must furnish the worker with a statement (such as a Form W-2) showing the total amount of wages paid and the amount of city income taxes withheld.

ENFORCEMENT: Except for the City of Detroit, whose income tax is administered by the Michigan Department of Treasury, the City Income Tax Act is enforced by the individual cities that have adopted the local-option income tax.

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

Minnesota

■ INCOME AND FRANCHISE TAX LAWS

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

Exception — State income tax withholding *does not apply* to wages paid to a worker who is not a resident of Minnesota if the amount the employer expects to pay the worker is less than the minimum income requirement for a non-resident to file a Minnesota income tax return (\$10,700 in 2017).

On or before January 31 of the following year — or, if the job ended before the end of the year, within 30 days after receiving a written request from the worker — the employer must provide the worker with a written statement showing (1) the employer's name, (2) the worker's name and Social Security number, (3) the total amount of wages paid, and (4) the total amount deducted and withheld as tax.

ENFORCEMENT: *Income Tax and Withholding Division, Minnesota Department of Revenue, St. Paul, Minnesota 55146 (651-282-9999; toll-free 800-657-3594).*

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.

Mississippi

■ MISSISSIPPI INCOME TAX WITHHOLDING LAW OF 1968

TERMS: Unlike earnings in most other industries, wages paid for agricultural services in Mississippi are not subject to withholding of state income tax.

ENFORCEMENT: *Withholding Income Division, Mississippi Department of Revenue, Jackson, Mississippi 39215 (601-923-7088).*

SPECIAL NOTE: Even though farm employers are not required to withhold state income taxes from their workers' wages, farmworkers 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.

Missouri

■ INCOME TAX LAW (*WITHHOLDING OF TAX*)

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

No later than the following January 31 — or within 30 days after the last payment of wages, in the case of a worker whose job ended before the end of the year — the employer is required to provide the worker with a written statement showing the total amount of wages paid to the worker throughout the year and the amount of state income tax withheld, if any.

ENFORCEMENT: *Business Tax Bureau, Taxation Division, Missouri Department of Revenue, Jefferson City, Missouri 65101 (573-751-3505).*

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.

Montana

■ **INDIVIDUAL INCOME TAX LAW**

TERMS: Unlike earnings in most other industries, wages paid for agricultural labor in Montana are not subject to withholding of state income tax.

ENFORCEMENT: *Income and Withholding Taxes Bureau, Business and Income Taxes Division, Montana Department of Revenue, Helena, Montana 59604 (406-444-6900; toll-free 866-859-2254).*

SPECIAL NOTE: Even though farm employers are not required to deduct state income taxes from their employees' wages, farmworkers 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.

Nebraska

■ NEBRASKA REVENUE ACT OF 1967

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

No later than the following February 15 — or within 30 days after the last payment of wages, in the case of a worker whose job ended before the end of the year — the employer is required to provide the worker with a written statement showing the total amount of wages paid to the worker throughout the year and the amount of state income tax withheld.

ENFORCEMENT: *Compliance Division, Nebraska Department of Revenue, Lincoln, Nebraska 68509 (402-471-5913).*

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.

New Jersey

■ NEW JERSEY GROSS INCOME TAX ACT

TERMS: Farm operators and other agricultural employers who (1) paid cash wages of \$20,000 or more for agricultural labor during any calendar quarter of the current or preceding calendar year, or (2) employed at least 10 workers in agricultural labor for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year, are required to withhold state income tax from their employees' wages. Income tax withheld from a worker's pay must be forwarded to the state for credit against the worker's income tax liability.

By February 15 of the following year, or within 30 days of payment of final wages, the employer must furnish the worker with a written statement showing the worker's total earnings for the year and the amount of state income tax withheld.

ENFORCEMENT: *Division of Taxation, New Jersey Department of the Treasury, Trenton, New Jersey 08695 (609-292-6400).*

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.

New Mexico

■ WITHHOLDING TAX ACT

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

No later than the last day of February, the employer is required to provide the worker with a written statement showing the total amount of wages paid to the worker throughout the year and the amount of state income tax withheld.

ENFORCEMENT: *Audit and Compliance Division, New Mexico Department of Taxation and Revenue, Santa Fe, New Mexico 87502 (505-827-0940).*

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.

New York

■ TAX LAW (*PERSONAL INCOME TAX*)

TERMS: Under the U.S. Internal Revenue Code, agricultural employers who pay at least \$2,500 in wages for agricultural labor during the year are required to deduct and withhold federal income tax from the wages of their agricultural employees. In those cases, farm employers in New York must also withhold *state* income tax from their workers' wages.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

On or before February 15 of the following year, the employer must provide the worker with a written statement showing the amount of wages paid to the worker and the amount deducted and withheld as tax.

ENFORCEMENT: *Collections and Civil Enforcement Division, New York State Department of Taxation and Finance, Albany, New York 12227 (518-591-1980).*

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.

North Carolina

■ REVENUE ACT (*INCOME TAX WITHHOLDING*)

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

On or before January 31 of the following year, or within 30 days after the last wage payment is made, the employer must provide the worker with a statement showing (1) the employer's name, address and taxpayer identification number, (2) the worker's name and Social Security number, (3) the total amount of wages paid during the calendar year, and (4) the total amount of state income tax deducted and withheld.

ENFORCEMENT: *North Carolina Department of Revenue, Raleigh, North Carolina 27640 (919-707-0880; toll-free 877-252-3052).*

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.

North Dakota

■ INCOME TAX LAW

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

On or before January 31 of the following year, the employer is required to provide the worker with a written statement showing the worker's total wages and the amount of state income tax withheld.

ENFORCEMENT: *North Dakota Office of State Tax Commissioner, Bismarck, North Dakota 58505 (701-328-1247).*

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.

Ohio

■ INCOME TAX LAW

TERMS: Unlike earnings in most other industries, wages paid for agricultural labor are not subject to withholding of state income tax.

ENFORCEMENT: *Compliance Division, Ohio Department of Taxation, Columbus, Ohio 43229 (toll-free 888-405-4091).*

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.

Oklahoma

■ 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.

Oregon

■ PERSONAL INCOME TAX ACT OF 1969

TERMS: Farm operators and other agricultural employers are generally required to withhold state income tax from their employees' wages. Employers must regularly forward withheld taxes to the state and notify their employees of the amounts withheld and reported.

Exception — State income tax withholding *does not apply* to any worker employed in the planting, cultivation or harvest of seasonal agricultural crops and paid less than \$300 total wages for the year.

ENFORCEMENT: *Compliance Section, Personal Tax and Compliance Division, Oregon Department of Revenue, Salem, Oregon 97301 (503-945-8440; toll-free 800-356-4222)*. A worker who believes that state income taxes have been improperly deducted from wages, or incorrectly reported to the state, should contact the Department.

SPECIAL NOTE: Even though some farmworkers may not have to have state income tax withheld from their wages, they 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.

Pennsylvania

■ **TAX REFORM CODE OF 1971 (*PERSONAL INCOME TAX*)**

TERMS: With few exceptions, every farm employer in Pennsylvania is required to deduct state income taxes from each worker's earnings and periodically forward the withheld amounts to the state, along with a withholding report.

By January 31 of the following year, the employer must provide the worker with a written statement showing the total amount of wages paid and the total amount withheld as tax throughout the preceding calendar year.

ENFORCEMENT: *Bureau of Business Trust Fund Taxes, Pennsylvania Department of Revenue, Harrisburg, Pennsylvania 17128 (717-787-1064)*. A worker who has reason to believe that state income tax is being improperly withheld from wages, or incorrectly reported or remitted to the state, should promptly contact the Department.

Puerto Rico

■ **INTERNAL REVENUE CODE OF 2011 (*INCOME TAX WITHHOLDING AT THE SOURCE*)**

TERMS: Unlike earnings in most other industries, wages paid for agricultural services are not subject to withholding of state income tax.

ENFORCEMENT: *Bureau of Collections, Puerto Rico Department of Treasury, San Juan, Puerto Rico 00901 (787-622-0123).*

SPECIAL NOTE: Even though agricultural employers are generally not required to withhold state income taxes from a farmworker'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.

Rhode Island

■ PERSONAL INCOME TAX LAW

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

No later than the following January 31, the employer is required to provide the worker with a written statement showing the total amount of wages paid to the worker throughout the year and the amount of state income tax withheld, if any.

ENFORCEMENT: *Division of Taxation, Rhode Island Department of Revenue, Providence, Rhode Island 02908 (401-574-8922).*

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.

South Carolina

■ INCOME TAX WITHHOLDING LAW

TERMS: Farm operators and farmworkers in South Carolina are *exempt* from state income tax withholding, provided the wages involved are for work performed on the farm.

ENFORCEMENT: *South Carolina Department of Revenue, Columbia, South Carolina 29210 (803-898-5000; toll-free 844-898-8542).*

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.

Utah

■ **INDIVIDUAL INCOME TAX ACT (*WITHHOLDING OF TAX*)**

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

No later than the following January 31, the employer is required to provide the worker with a written statement showing the total amount of wages paid to the worker throughout the year and the amount of state income tax withheld.

ENFORCEMENT: *Utah State Tax Commission, Salt Lake City, Utah 84134 (801-297-2200; toll-free 800-662-4335).*

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.

Vermont

■ INCOME TAX LAW (*WITHHOLDING OF TAXES AT THE SOURCE*)

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold state income tax as well.

ENFORCEMENT: *Compliance Division, Vermont Department of Taxes, Montpelier, Vermont 05633 (802-828-2865; toll-free 866-828-2865).*

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.

Virginia

■ INCOME TAX WITHHOLDING LAW

TERMS: A farm employer who pays at least \$2,500 in wages for agricultural labor during the year is required to withhold federal income tax from each worker's wages. In those cases, the employer must also withhold *state* income tax.

Likewise, an employer whose annual agricultural payroll expenditures amount to *less* than \$2,500, but who pays at least \$150 in cash agricultural wages to a particular worker during the year, is required to withhold federal income tax from that worker's wages, and thus would be obligated to withhold *state* income tax as well.

No later than the following January 31, the employer is required to provide the worker with a written statement showing (1) the employer's name, (2) the worker's name and Social Security number, (3) the worker's total wages, and (4) the amount of state income tax withheld.

ENFORCEMENT: *Virginia Department of Taxation, Richmond, Virginia 23218 (804-367-8037).*

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.

West Virginia

■ **WEST VIRGINIA PERSONAL INCOME TAX ACT (*WITHHOLDING*)**

TERMS: Employers in West Virginia are generally required to withhold state income tax from their workers' wages and send the withheld amounts to the state monthly or quarterly throughout the calendar year. By February 15 of the following year, or within 30 days after payment of final wages, employers must give each worker a written statement showing the total amount of wages paid to the worker and the total amount withheld as tax.

ENFORCEMENT: *Compliance Section, West Virginia State Tax Department, Charleston, West Virginia 25301 (304-558-8750).* A worker who believes that taxes are being improperly withheld from wages, or incorrectly reported or turned in to the state, should contact a representative of the Department.

Wisconsin

■ INCOME TAX LAW (*WITHHOLDING*)

TERMS: Unlike earnings in most other industries, wages paid for agricultural services are not subject to withholding of state income tax.

ENFORCEMENT: *Compliance Bureau, Division of Income, Sales and Excise Tax, Wisconsin Department of Revenue, Madison, Wisconsin 53713 (608-266-2772).*

SPECIAL NOTE: Even though farm employers are not required to deduct state income taxes from their employees' wages, farmworkers 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.