

## Income/Franchise:

### Indiana: Updated DOR Guidance Reflects Newly Enacted 30-Day Mobile Workforce Rule

*Departmental Notice #1*, Ind. Dept. of Rev. (eff. 1/1/24). The Indiana Department of Revenue issued updated guidance on how to compute withholding for Indiana state and county income tax, reflecting legislation enacted in 2023 [see S.B. 419 (2023), and *State Tax Matters*, Issue 2023-19, for details on this legislation] that adopts a general bright-line 30-day threshold for employers to determine nonresident state income tax withholding requirements. According to the updated guidance, for withholding occurring on or after January 1, 2024, an employer is not required to withhold Indiana state or county income tax on some employees if the employee will work in Indiana for 30 days or less during the taxable year; however, this allowance is not permitted for employees who are professional athletes, professional sports team members, race team members, professional entertainers, and public figures. In addition, this allowance is not permitted for employees who were, or will become, Indiana residents for any part of the calendar year. Please contact us with any questions.

[URL: https://www.in.gov/dor/files/dn01.pdf](https://www.in.gov/dor/files/dn01.pdf)

[URL: https://iga.in.gov/legislative/2023/bills/senate/419](https://iga.in.gov/legislative/2023/bills/senate/419)

[URL: https://dhub.deloitte.com/Newsletters/Tax/2023/STM/230512\\_5.html](https://dhub.deloitte.com/Newsletters/Tax/2023/STM/230512_5.html)

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