

S 3995

Remote and Mobile Worker Relief Act of 2020

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 18, 2020

Current Status: Read twice and referred to the Committee on Finance. (text: CR S3102-3104)

Latest Action: Read twice and referred to the Committee on Finance. (text: CR S3102-3104) (Jun 18, 2020)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/3995>

Sponsor

Name: Sen. Thune, John [R-SD]

Party: Republican • **State:** SD • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Brown, Sherrod [D-OH]	D · OH		Jun 18, 2020
Sen. Barrasso, John [R-WY]	R · WY		Jul 22, 2020
Sen. Portman, Rob [R-OH]	R · OH		Dec 1, 2020

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 18, 2020

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 8056	Related bill	Aug 14, 2020: Referred to the House Committee on the Judiciary.
116 S 4318	Related bill	Jul 27, 2020: Read twice and referred to the Committee on Finance.

Remote and Mobile Worker Relief Act of 2020

This bill prohibits the wages or other remuneration earned by an employee who performs employment duties in more than one taxing jurisdiction (i.e., states, localities, the District of Columbia, territories or possessions) from being subject to income tax in any other taxing jurisdiction other than (1) the taxing jurisdiction of the employee's residence, and (2) the taxing jurisdiction within which the employee is present and performing employment duties for more than 30 days during the calendar year in which the wages or remuneration are earned. The 30-day requirement is extended to 90 days in 2020 for employees performing duties outside the taxing jurisdiction of their residence during the COVID-19 (i.e., coronavirus disease 2019) pandemic.

The bill exempts employers from income tax withholding and information reporting requirements for employees not subject to income tax in the taxing jurisdiction. For purposes of determining penalties related to withholding and information reporting requirements, an employer may rely on an employee's annual determination of the time expected to be spent in the taxing jurisdiction in the absence of the employer's actual knowledge of fraud or collusion between the employer and employee to evade tax.

For the purposes of this bill, the term *employee* excludes professional athletes, professional entertainers, production employees who perform services in connection with certain film, television, or other commercial video productions, and public figures who are persons of prominence who perform services for wages or other remuneration on a per-event basis.

The bill also sets forth a rule for the classification of wages earned by employees working remotely.

Actions Timeline

- **Jun 18, 2020:** Introduced in Senate
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