

## S 1274

Remote and Mobile Worker Relief Act of 2021

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 21, 2021

**Current Status:** Read twice and referred to the Committee on Finance. (text: CR S2124-2125)

**Latest Action:** Read twice and referred to the Committee on Finance. (text: CR S2124-2125) (Apr 21, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/1274>

### Sponsor

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

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Brown, Sherrod [D-OH]	D · OH		Apr 21, 2021

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 21, 2021

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

## **Remote and Mobile Worker Relief Act of 2021**

This bill prohibits the wages or other remuneration earned by an employee who is a resident of a taxing jurisdiction (i.e., states, localities, the District of Columbia, territories or possessions) and performs employment duties in more than one taxing jurisdiction 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 and 2021 for employees performing duties outside the taxing jurisdiction of their residence during the COVID-19 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**

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- **Apr 21, 2021:** Introduced in Senate
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