

A small business experience during the pandemic

Pandemic induced business complexity, an opportunity for improved tax administration

	Before (in office)	During (virtual)	Apportionment of income
Employees			
State and local income tax	DC,VA,MD	DC,VA,MD, AZ,NY	State reciprocity residency (months)
State unemployment tax	DC,VA,MD	DC,VA,MD,AZ,NY	
Health insurance	In network	Out of network	
Employers			
State and local income tax	DC	MD	earned from sources within a state (state apportionment rules, NY)
Health insurance	DC	MD	
Workmens compensation	DC	DC,VA,D,AZ,NY	(state variation, terrorism 101 Constitution Ave)

Title 26, Subtitle C - Employment Taxes and Collection of Income tax, Chapter 25 - Collection of Income Taxes at Source

Professional Employee Organizations
 Real estate agents
 Direc sellers
 Motion picture industry employers