

Rhode Island Division of Taxation

Tuesday, July 20, 2021

Guidance on withholding tax

The Rhode Island Division of Taxation has extended an emergency regulation that provides withholding-tax guidance for employers that have employees who are temporarily working remotely due to the coronavirus (COVID-19) pandemic.

The expiration date for the emergency withholding regulation ([280-RICR-20-55-14](#)) has been extended to September 15, 2021. However, the regulation would terminate sooner if Rhode Island's state of emergency declaration expires before then. (The state of emergency is currently extended to August 6, 2021.)

ACTIVE RULE **EMERGENCY RULE** Adoption - effective from 05/23/2020 to 09/15/2021