



600 Suffolk Street, Suite 301  
Lowell, Massachusetts 01852  
tel. 978.934.3560  
fax: 978.934.3036

## HUMAN RESOURCES

### **Withholding for Employees Living and Working out of Massachusetts:**

- Compensation paid to *nonresidents of Massachusetts* for employment *services performed entirely outside of Massachusetts* is not Massachusetts source income and is not subject to Massachusetts personal income tax. No Massachusetts tax withholding or reporting should be done.
- If employment services are performed *at the direction of the University* for University business *both within Massachusetts and outside Massachusetts*, the employee's total compensation must be prorated between Massachusetts source income and non-Massachusetts source income based on the total compensation paid and the total time associated with the employment services performed in Massachusetts.
- Days on which the employee's business presence in Massachusetts is "casual, isolated and inconsequential" are not considered Massachusetts source income. An employee's occasional presence in Massachusetts for training, management reporting or planning, attendance at conferences or symposia, and other similar activities secondary to the individual's primary out-of-state duties are considered "casual, isolated and inconsequential."

### **Certification and Annual Certifications is required for UMass Lowell employees living and working in states other than Massachusetts.**

- The University requires campus HR departments to obtain annual statements from employees who are *Massachusetts nonresidents* and are paid by the University for providing services *out of Massachusetts*.
- The certification form must be signed annually by both the employee and their department head.