

**FISCAL NOTE
PRIVATE COST**

- I. Department Title: Department of Revenue
Division Title: Director of Revenue
Chapter Title: Income Tax**

Rule Number and Title:	12 CSR 10-2.019 Determination of Withholding for Work Performed at Temporary Work Location
Type of Rulemaking:	EMERGENCY RULE

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
Unknown	Businesses who employ individual working remotely	Less than \$500 per entity

III. WORKSHEET

IV. ASSUMPTIONS

The rule requires employers who had employees working remotely, but continued withhold tax based on their employees primary work locations, to file an Affidavit with the Department of Revenue. In addition, they are required to provide communication to those employees impacted.

The Department assumes it will take 1 hour to complete the Affidavit. Based on a report published in 2019 by Missouri Lawyers Media, the median hourly rate for Missouri attorneys is \$370.

In addition to the completion of the Affidavit, the employers are required to notify impacted employees. The cost of this notification should be minimal. The Department assumes most notifications could be sent by email to the employees.