

WITHHOLDING TAX UPDATE

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Withholding Tax Rates

As of the date of this publication, there are no plans to change the withholding tax rates. Current withholding tax rates are available in Wisconsin [Publication W-166](#), *Withholding Tax Guide*, for payroll periods beginning on or after April 1, 2014.

What's New?

Telecommuting Employees and Employer Withholding Tax During the COVID-19 Pandemic

On March 13, 2020, President Donald Trump proclaimed a national emergency concerning the COVID-19 pandemic. Around the same time, Wisconsin and many other states declared a public health emergency and ordered individuals to stay at home. As a result, many employees are telecommuting from their homes instead of working at their employer's business location. For the duration of this national emergency, the following apply for Wisconsin purposes:

- Nexus – Wisconsin will not consider an out-of-state business to have nexus in Wisconsin if its only Wisconsin activity is having an employee working temporarily from the employee's home during this national emergency (COVID-19).
- Income Tax on Wages – Telecommuting employees continue to report their income based on the guidance in [Wisconsin Tax Bulletin 171](#) (April 2011), page 13, article titled *Telecommuting and Mobile Employees*.
- Employer Withholding Tax – Wisconsin's withholding tax requirements regarding wages paid to an employee have not changed.

Although Wisconsin has not changed its methods of determining income tax on wages or employer withholding tax during this national emergency, employers and employees may be subject to different tax requirements when an employee telecommutes from his or her home instead of working at the employer's business location. See examples below.

Example 1

Facts:

- Company A is located in Wisconsin
- Individual B is a resident of Minnesota and an employee of Company A
- Prior to the national emergency, Individual B commutes daily to work for Company A in Wisconsin
- During the national emergency, Company A allows Individual B to work from his or her home in Minnesota

Wages paid to Individual B prior to the national emergency are subject to Wisconsin income tax because he or she is physically present in Wisconsin while performing services, and Company A is required to withhold Wisconsin income tax from these wages.

Wages paid to Individual B during the national emergency are not subject to Wisconsin income tax because he or she is not physically present in Wisconsin while performing services, and Company A is not required to withhold Wisconsin income tax from these wages.

Example 2

Facts:

- Company D is located in Minnesota
- Individual E is a resident of Wisconsin and an employee of Company D
- Prior to the national emergency, Individual E commutes daily to work for Company D in Minnesota
- During the national emergency, Company D allows Individual E to work from his or her home in Wisconsin. Company D has no other activities in Wisconsin during the national emergency.

Wages paid to Individual E prior to the national emergency are subject to Wisconsin income tax because he or she is a resident of Wisconsin. However, Company D is not required to withhold Wisconsin income tax from these wages because of the special withholding arrangement between Wisconsin and Minnesota. More information about this arrangement is located on the department's web site here: <https://www.revenue.wi.gov/Pages/TaxPro/2010/news-2010-100120.aspx>.

Wages paid to Individual E during the national emergency are subject to Wisconsin income tax because he or she is a resident of Wisconsin. However, because Company D is not considered to have nexus in Wisconsin during the national emergency (COVID-19), it is not required to withhold Wisconsin income tax from Individual E's wages. Company D may withhold Wisconsin income taxes from Individual E's wages.

New Form 1099-NEC and Redesign of Form 1099-MISC

The Internal Revenue Service (IRS) created [Form 1099-NEC](#) and redesigned [Form 1099-MISC](#). Beginning with tax year 2020, businesses use Form 1099-NEC instead of Form 1099-MISC to report to the IRS amounts paid for services performed by someone who is not an employee of the business (nonemployee compensation). For more information, see the Form 1099-NEC and Form 1099-MISC [instructions](#).

Businesses must submit these information returns to the department by January 31. For tax year 2020, businesses that must report nonemployee compensation may submit either Form 1099-MISC or Form 1099-NEC to the department.

Electronic filing options for Form 1099-NEC will be available in January 2021.

Prior to January 2021, the following filing options are available to report 2020 nonemployee compensation:

- Log into [My Tax Account](#), select "Enter W-2/1099 Information", and use Form 1099-MISC to report the 2020 nonemployee compensation.
- Mail Form 1099-NEC to: Wisconsin Department of Revenue
PO Box 8920
Madison, WI 53708-8920

Caution: Form 1099-NEC is an information return and subject to Wisconsin's electronic filing mandate under sec. 71.80(20), Wis. Stats. Taxpayers who file ten or more of any one type of information return (Forms 1099-MISC, 1099-R, W-2G, 1099-NEC, etc.) are required to file electronically and may NOT mail Form 1099-NEC to the department.

For more information about filing information returns such as Form 1099-NEC, see "Filing Wage Statements and Information Returns" later.

Truncated Taxpayer Identification Numbers on Forms W-2 and 1099

As a safeguard against identity theft, the Internal Revenue Service (IRS) allows payers to truncate a payee's taxpayer identification number (SSN, FEIN, or ITIN) on the copy of Form W-2 or 1099 that the payer gives to the payee. The department follows the IRS treatment.

Caution:

- Payers may not truncate the *payee's* social security number on any forms filed with the department, IRS, or Social Security Administration.
- Payers may not truncate *their own* identification number on any forms given to the payee or filed with the department, IRS, or Social Security Administration.

For more information:

- [Wisconsin Tax Bulletin 201](#) (April 2018), page 17, article titled *Truncated Payee Social Security Number*
- Federal 2020 [General Instructions for Certain Information Returns](#)
- [Federal Register, Vol. 84, No. 128](#)

New Electronic Filing Option for the Redesigned Form PW-2

A nonresident of Wisconsin who is an owner of a pass-through entity (partner of a partnership, shareholder of a tax-option (S) corporation, or beneficiary of an estate or trust) may request an exemption from pass-through withholding by filing Form PW-2, *Wisconsin Nonresident Partner, Member, Shareholder, or Beneficiary Pass-Through Withholding Exemption Affidavit*.

Form PW-2 was redesigned in 2019 to allow an owner to submit multiple exemption requests with one form and to file before estimated payments are due for the year of the request. You can view Form PW-2 at: <https://www.revenue.wi.gov/Pages/Form/with-home.aspx>.

During 2020, the department created an electronic filing option for the redesigned Form PW-2 through [My Tax Account](#), the department's online filing system.

Beginning January 1, 2022, all owners will be required to file Form PW-2 electronically and may not fax or mail Form PW-2, unless a waiver is obtained from the department.

For more information regarding pass-through withholding and Form PW-2, see the following resources:

- [Pass-Through Entity Withholding Common Questions](#)
- [Form PW-2](#) and [Form PW-2 Instructions](#)
- [Fact Sheet 1117](#)

Withholding Deposit Reports (Form WT-6) and Annual Reconciliation (Form WT-7)

Employers filing withholding deposit reports (WT-6s) quarterly, monthly, or semi-monthly cannot submit an annual reconciliation of Wisconsin tax withheld (WT-7) until all withholding deposit reports have been filed. The filer will get a rejection or error message if:

- The total withholding tax reported on the annual reconciliation is more than the total tax reported on the withholding deposit reports, or
- One or more withholding deposits have not been filed. Withholding deposits can be in pending status with a future payment date.

This requirement reduces the number of penalties imposed on the annual reconciliation and reduces appeals. See [Wisconsin Tax Bulletin 203](#) (October 2018).

Electronic Filing Mandate – Forms WT-6 and WT-7

Withholding deposit reports (WT-6s) and annual reconciliation returns (WT-7s) are required to be filed electronically using an approved submission method. Failure to file electronically may result in rejection of your WT-6 or WT-7, potentially resulting in penalties and/or interest. Electronic filing options include:

Withholding Deposit Reports (WT-6s)	Annual Reconciliation Returns (WT-7s)
My Tax Account	
TeleFile – call 608-261-5340 or 414-227-3895	
E-File Transmission	E-File Transmission
ACH Credit – through your financial institution	
Credit Card – through Official Payments 1-800-272-9829; use code 5800	

Notes:

- If your filing frequency is annual, you are not required to file deposit reports (WT-6s). Each year in November the department evaluates your WT-6 deposits from the last year and determines whether to change your filing frequency. If your filing frequency changes, you are notified in writing, and a copy of your letter is available in My Tax Account.
- When completing your annual reconciliation return (WT-7), include the following in the counts and amounts:
 - All W-2s reportable to Wisconsin. This includes paper W-2s with “WI” in box 15 and electronically filed W-2s with “55” in the state code field.
 - Only information returns with Wisconsin withholding (e.g., 1099-R, 1099-MISC, 1099-NEC, W-2G).
- For tax year 2020, the annual reconciliation return (WT-7) must be filed by February 1, 2021. However, if you close your withholding account before December 31, the reconciliation, wage statements, and information returns with Wisconsin withholding are due within 30 days of the account cease date.

Form WT-7 – Filing an Amended Annual Reconciliation

An amended annual reconciliation (WT-7) must be filed if an error was made on the original return. If amending the return to correct withholding amounts reported, corrected wage statements and information returns must accompany the amended return. The WT-7 will be rejected if you fail to provide the correct wage statements and information returns. Do not resend previously submitted wage statements and information returns that do not have corrections to withholding. Be sure to furnish corrected copies of the wage statements and information to the employees and individuals involved and advise them to file the corrected copies with their income tax returns.

Form WT-7 – Reporting by Financial Institutions and Insurance Agencies

All banks, credit unions, insurance agencies and other employers who withhold Wisconsin income tax from employee wages, retirement accounts, interest and dividends, or have a third party withhold on their behalf, must report the total amount withheld from all sources on the annual reconciliation (WT-7). Information returns (1099-DIV, 1099-INT, etc.) with Wisconsin withholding must also be reported on the WT-7.

Filing Wage Statements and Information Returns

Verify that the Information You File Is Accurate

In a continued effort to fight fraud, the department wants to ensure the information you file matches the information reported by the payee. Review and follow the requirements in this publication to submit wage statements (Forms W-2) and information returns (Forms W-2G, 1099-MISC, 1099-R, 1099-NEC, etc.) for payments made in 2020.

Before filing, verify the payer's 15-digit withholding tax number, federal employer identification number and legal name using our [account look-up](#). The department offers preparers the opportunity to verify certain client-related data via an online [data exchange program](#). Payroll providers can use the withholding data exchange to inform the department of a new client and verify withholding tax account numbers and filing frequency information, including new filing frequency data for the upcoming year. Files are acted on as received. Results are returned the next business day.

Wage or information returns with incomplete or incorrect information will be rejected. Rejected returns must be corrected and resubmitted. Incorrect or incomplete returns filed on paper will not be returned. A letter will be sent asking for correction and resubmission of the corrected forms.

When and Where to File

For tax year 2020, wage statements and information returns must be filed with the department by February 1, 2021.

If you file 10 or more wage statements or 10 or more of any one type of information return, you must file electronically.

If you use payroll software to prepare your wage statements or information returns, your software may allow you to submit your wage statements and information returns electronically.

Wisconsin Department of Revenue electronic filing options include:

- Key W-2s, 1099-MISCs, 1099-NECs and 1099-Rs in My Tax Account when filing the annual reconciliation (WT-7).

- Key W-2s, 1099-MISCs, 1099-NECs and 1099-Rs at any time during the year in My Tax Account. Log into My Tax Account and select "Enter W-2/1099 Information." This application makes it easier to submit information returns omitted from previous submissions. It also provides a user-friendly option for those that don't have active withholding accounts but have a need to submit W-2s or 1099s.
- Transfer an EFW2 file (for W-2s) to [DOR](#).
- Transfer an IRS formatted file (for 1099-Rs, 1099-MISCs, 1099-NECs and W-2Gs) to [DOR](#).

Note: The Wisconsin Department of Revenue does not accept W-2 pdf files for electronic filing. This method is no longer supported due to the low volume of files received.

If you file fewer than 10 wage statements or fewer than 10 information returns, we encourage you to file electronically. Otherwise, mail these statements and returns to Wisconsin Department of Revenue, PO Box 8920, Madison, WI 53708-8920.

Penalties for Filing Late or Failing to File Electronically

Failure to file wage statements and information returns by the due date, including any extension, or filing an incorrect or incomplete return, will result in a penalty of \$10 for each statement or return.

Failure to file 10 or more wage statements or information returns electronically will result in a penalty of \$10 for each statement or return filed by paper.

An appeal of a penalty must be received within 60 days of the penalty notification. Missing wage statements and information returns must be submitted with an appeal for a failure to file penalty.

Note: The department may not issue a refund to an employed individual before March 1, unless the individual and individual's employer have filed all required returns and forms.

Reporting Requirements

Review and follow the reporting requirements below to submit wage statements and information returns.

Wage Statement and Information Return Reporting Requirements			
Required information	Send information	Required format for paper filers	Do not send
<ul style="list-style-type: none"> • 15-digit Wisconsin withholding tax number. Those who did not withhold, are not required to withhold and never held a Wisconsin withholding tax number, must use 036888888888801. • Nine-digit federal employer identification number (FEIN) 	<p>Electronic If you file 10 or more wage statements or information returns, you must file them electronically. See Publication 117 for "How to File."</p> <p>Paper If you file fewer than 10, we encourage you to file electronically. Otherwise, mail them</p>	<ul style="list-style-type: none"> • Data must be in similar location of federal form on IRS website • Must be in form format. We will not accept text lists. • No more than four statements or returns per page • Page no larger than 8.5"x11" 	<ul style="list-style-type: none"> • 1096-federal transmittal form • 1099-DIV or 1099-INT if no Wisconsin withholding (do not include on WT-7) • CDs, magnetic tapes or PDF files • Carbon copies • Correspondence

<ul style="list-style-type: none"> • Legal name must match numbers above • Nine-digit payee tax identification number • Wisconsin as top state (if possible) <p>Before Filing</p> <ul style="list-style-type: none"> • Register, if required, or make any name changes • Verify the first three items above using the look-up in My Tax Account • Preparers can use our withholding data exchange to verify client information 	<p>to the following address:</p> <p>Wisconsin Department of Revenue PO Box 8920 Madison, WI 53708-8920</p> <p>Do not send to any other address</p>	<ul style="list-style-type: none"> • Page no smaller than 2.75" high or 4.25" wide • Send only one statement or return per employee/payee (no duplicates) • Use blue or black ink 	<ul style="list-style-type: none"> • Duplicate W-2s with no change (if change made, file W-2c only) • Duplicate WT-7 • Old version WT-7 if paper filing • W-2s or 1099s with no Wisconsin connection • WT2
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For more information on filing requirements, see [Publication 117](#), *Guide to Wisconsin Wage and Information Returns*.

Filing Extensions – Form WT-7, Wage Statements, and Information Returns

You may request an extension of 30 days for filing the annual reconciliation (WT-7). If an extension is granted for the WT-7, it also applies to corresponding wage statements and information returns. You may request a 30-day extension for filing W-2s and/or 1099s with the department, if no WT-7 extension is needed. There is no extension of time for filing W-2Gs.

Due dates for the following cannot be extended:

- Furnishing wage statements to employees
- Furnishing information returns to recipients

Extension requests must be received on or before January 31 using one of the following:

- My Tax Account – <https://tap.revenue.wi.gov/mta/>
- Email – DORRegistration@wisconsin.gov
- Mail – Wisconsin Department of Revenue
PO Box 8902
Madison, WI 53708-8902

Transportation Fringe Benefits for 2020 and 2021

The value of certain transportation fringe benefits provided by an employer to an employee may be excluded from employee wages.

2020 Treatment

For federal and Wisconsin purposes, the amount that may be excluded from employee wages for 2020 is limited as follows:

- \$270 per month for qualified parking
- \$270 per month for commuter highway vehicle transportation and transit passes

2021 Treatment

For federal and Wisconsin purposes, the amount that may be excluded from employee wages for 2021 is limited as follows:

- \$270 per month for qualified parking
- \$270 per month for commuter highway vehicle transportation and transit passes

Single-Member LLCs – Are You Registered Correctly?

A single-member limited liability company (LLC) that is a disregarded entity and has employees is considered an "employer" for purposes of federal withholding taxes. Wisconsin follows this treatment. As an "employer" the single-member LLC must use its name and FEIN to obtain a Wisconsin withholding tax number. To apply for a Wisconsin withholding tax number, visit <https://tap.revenue.wi.gov/btr/> or file Form BTR-101, *Application for Wisconsin Business Tax Registration*.

Employees Claiming More than 10 Exemptions or Complete Exemption from Withholding (Form WT-4)

Employers must send a copy of the WT-4 to the department when:

- An employee claims more than 10 exemptions for Wisconsin purposes, or
- An employee claims complete exemption from Wisconsin withholding and earns over \$200 a week.

Send to: Wisconsin Department of Revenue, Audit Bureau, PO Box 8906, Madison WI 53708-8906.

If an employee claims complete exemption from Wisconsin withholding tax, a new WT-4 must be filed with the employer annually on or before April 30 of that year. If the employee fails to do so, the employee is considered as claiming zero withholding exemptions.

Redesigned Federal Form W-4

The Internal Revenue Service's redesigned 2020 Form W-4 removed federal allowances. Prior to this change, an employee could use Form W-4 for Wisconsin purposes, if the employee's federal allowances equaled his or her Wisconsin exemptions. Since federal allowances have been removed, the redesigned Form W-4 cannot be used for Wisconsin purposes. The following applies for Wisconsin withholding tax purposes beginning in 2020:

- All newly hired employees must provide Wisconsin Form WT-4 to their employer.
- Existing employees that change the number of their Wisconsin withholding exemptions must provide Wisconsin Form WT-4 to their employer.

- Existing employees are not required to provide Wisconsin Form WT-4 to their employer if the employee wishes to maintain the same number of Wisconsin withholding exemptions used in 2019.

Withholding Lock-In Letters

The department may void a current withholding exemption certificate (Form WT-4) for Wisconsin purposes, if it appears that an employee has filed an incorrect certificate, form, or agreement with an employer. If this occurs, we will send the employer and employee a withholding lock-in letter. A lock-in letter:

- Voids the current certificate in place for the employee
- Mandates the maximum number of exemptions the employee may claim
- Remains in effect indefinitely or until the employer is notified otherwise by the department

The employer must withhold based on the number of exemptions stated in the lock-in letter. Employers failing to honor a withholding lock-in letter may be subject to penalties.

Election Workers Exempt from Income Tax Withholding

Compensation paid to an election worker for services performed in national, state, county, and municipal elections is not subject to federal or state income tax withholding. However, the compensation paid for such services is subject to income tax. The election worker includes the compensation as wages on his or her income tax return. Employers must report payments of \$600 or more to election workers on Form W-2.

An election worker may ask the employer to withhold Wisconsin income tax by giving the employer a fully completed [Form WT-4](#), *Employee's Wisconsin Withholding Exemption Certificate*.

See [Election Workers: Reporting and Withholding](#) for additional information on federal reporting requirements.

Retirement and Pension Payments Exempt from Income Tax Withholding

Pension and retirement income are not wages under Wisconsin law. Therefore, withholding is not required on retirement and pension payments. However, the recipient may request that the payer withhold Wisconsin income tax from such payments. The request must be in writing and the amount withheld from each payment must be \$5 or more.

If Wisconsin income tax is not withheld, the recipient may be required to make estimated tax payments. Generally, individuals that expect to pay \$500 or more with their income tax return must make estimated tax payments. Individuals may make estimated payments online at <https://tap.revenue.wi.gov/pay>.

See [Publication 126](#), *How Your Retirement Benefits Are Taxed*, for additional information.

Reporting Nonresident Entertainer Withholding on Income/Franchise Tax Returns

A nonresident entertainer is a nonresident person (a person who is not a legal resident of Wisconsin) or a foreign corporation, partnership, or other type of entity, not regularly engaged in business in Wisconsin who furnishes amusement, entertainment, public speaking services, or performs in sporting events in Wisconsin for consideration. Performance venues or employers of the nonresident entertainer must withhold tax of 6% from the total contract price, unless an exception applies.

When the nonresident entertainer files its income or franchise tax return, the amount withheld on behalf of the entertainer should be reported as withholding on the return. If the withholding is incorrectly reported as an estimated payment, the return processing may be delayed. For more information, see the [nonresident entertainer common questions](#) page on our website.

My Tax Account Webinars

The department will offer Annual Filer Refresher webinars on January 7, January 12, January 14, and January 21, 2021 (the same information is provided in each webinar). Check the training page on www.revenue.wi.gov for registration availability.

The Annual Filer Refresher webinar covers a variety of topics, including how to:

File and pay withholding tax (WT-6 and WT-7)

- Key and submit wage statements and information returns (W-2s, 1099-Rs & 1099-MISCs)
- Print a seller's permit and/or a business tax registration certificate
- Update profile information (bank and contact information)
- Submit an appeal
- Request an extension

We also offer a My Tax Account webinar for new users the second Tuesday of even numbered months. The next new user webinar is schedule for December 8, 2020, 9:30 am to 10:30 am (CST). The webinar covers topics including My Tax Account's two-step login process, filing and paying sales & use tax, and filing and paying withholding tax.

Visit <https://www.revenue.wi.gov/Pages/Training/Home.aspx> for more information as it becomes available.

Withholding Tax Webinars

The department will offer Withholding Tax webinars on December 8, 2020, and January 5, 2021. Check the training page on www.revenue.wi.gov for registration availability. These webinars include information on:

- Employer responsibilities and filing frequency information
- How to file withholding and information returns (WT-6, WT-7, W-2s, and 1099s)
- My Tax Account overview for withholding tax
- Tips for avoiding penalties and interest

Visit <https://www.revenue.wi.gov/Pages/Training/Home.aspx> for more information as it becomes available.

Withholding Tax Electronic Mailing List

Subscribe to the department's withholding tax electronic mailing list to receive withholding tax related communications at revenue.wi.gov/html/lists.html.

Employer's Responsibility for Unclaimed Property

Any business that has possession of unclaimed property is required to report and turn over that property to the Department of Revenue. This includes wages, such as uncashed payroll checks. Wages that are unclaimed must be turned over after one year. For more information about what is unclaimed property and how to report it, please see the [Unclaimed Property Holder Report Guide](#).

Questions or Comments

Mail: Mail Stop 5-77
Wisconsin Department of Revenue
PO Box 8949
Madison, WI 53708-8949

Email: DORWithholdingTax@wisconsin.gov

Phone: (608) 266-2776

Visit: www.revenue.wi.gov/withholding

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Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 2, 2020: Chapter 71, Wis. Stats., and chs. Tax 1 and 2, Wis. Adm. Code.

Laws enacted and in effect after November 2, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to November 2, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.