



AMERICAN PAYROLL ASSOCIATION

Las Vegas, NV • New York, NY • San Antonio, TX • Washington, DC

November 6, 2017

The Honorable John Cornyn
United States Senate
517 Hart Senate Office Building
Washington, DC 20510

Dear Senator Cornyn,

The American Payroll Association (APA) asks for your support for S.B. 540, the Mobile Workforce State Income Tax Simplification Act. Our interest in this legislation is twofold, as a membership association and as a business.

APA asks for your support because the bill will:

1. End inconsistent taxation of individuals who reside on one state and work in others,
2. Reduce the tax and related administrative burden on employers caused by temporary out-of-state work assignments,
3. Ensure fair tax treatment of employees during out-of-state work assignments, and
4. Promote increased compliance through decreased burden.

The APA is headquartered in San Antonio, Texas, and pays employees in 13 states. Our employees travel throughout the country providing educational services to payroll professionals. As a business, we are very familiar with the nonresident income tax withholding issues that arise whenever employees cross state lines for work. Such withholding is especially hard on employees from states like Texas that do not have a state income tax because nonresident taxes remitted to another state cannot be written off on a resident tax return.

As an association, APA has more than 20,000 members. Nearly 2,000 APA members are located in Texas, and members in many more states are responsible for paying employees in Texas. Payroll professionals are responsible for the administrative task of properly withholding and remitting state and federal taxes. Simply put, no one is more familiar with the responsibility and difficulty relating to withholding nonresident state taxes from employees' pay.

Please contact me with any questions you might have. I can be reached by email at bdunn@americanpayroll.org or by phone at 202-232-6889. Details on the bill's provisions are available at www.MobileWorkforceCoalition.org.

Sincerely,

A handwritten signature in blue ink, appearing to read "W. Dunn", with a long horizontal flourish extending to the right.

William Dunn, CPP
Director, Government Relations
American Payroll Association