

NON-RESIDENT TAX WITHHOLDINGS BY STATE

In the US, there are multiple cities and states that require tax withholdings from any party earning income in that city or state. In some cases, you will be able to file for reduction of withholding or a waiver to be compliant with tax law in that territory. If a form/waiver is not filed (on-time), artists will be subject to the whole withholding - the venue/presenter will deduct the withholding from your paid fee. (You can file an annual tax return with that city or state to potentially receive a refund.)

Here are the cities/states requiring tax withholdings from artists:

California

Tax Withholding Percentage: 7%

- Applicable to 50% of the fee
- Need to fill out either the 589 Form or 590 Form
- Online filing:

<https://www.ftb.ca.gov/pay/withholding/589-reduced-withholding-request.asp>

Connecticut

Tax Withholding Percentage: 6.99%

- Applicable to 100% of the fee
- Need to fill out the CT-588 Form

Massachusetts

Tax Withholding Percentage: 5%

- Reduction of Withholding waiver available
- Applicable to 100% of the fee
- Need to create account to access the following website

https://mtc.dor.state.ma.us/mtc/_/#1

Minnesota (Minneapolis)

*This is city tax withholding (not relevant to the entire state)

Tax Withholding Percentage: 2%

- Applicable to 100% of the fee
- Must fill out NRF Form (non-resident tax return)



North Carolina

Tax Withholding Percentage: 4%

- Applicable to 100% of the fee
- More info about tax withholding in North Carolina

Ohio (Cincinnati)

*This is city tax withholding (not relevant to the entire state)

Tax Withholding Percentage: 1.8%

- Reduction of Withholding waiver available
- Applicable to 100% of the fee
- Must fill out Request for Reduction of the Withholding Tax form for Performers

South Carolina

Tax Withholding Percentage: 2%

- Tax waiver only applicable if tax exempt
- Applicable to 100% of the fee
- Need to register your business here: [https://mydorway.dor.sc.gov/ /](https://mydorway.dor.sc.gov/)

Wisconsin

Tax Withholding Percentage: 6%

- Applicable to 100% of your fee
- Must register and fill out WT-12 Form here: <https://tap.revenue.wi.gov/mta/ />

For International Artists

All individuals or companies earning money in the US and Canada are subject to required withholdings of 30% and 15%, respectively. There are mechanisms available to reduce or waive these withholdings. In the US, that includes the use of the W-BEN-E form and securing Central Withholding Agreements (CWA) with the IRS (Internal Revenue Service). In Canada, registering with Canada Revenue Agency (CRA) and the filing of a waiver in advance of the engagement is required. In both cases, you are required to file annual tax years, regardless of tax withholding or earnings.

Artists From Abroad: www.artistsfromabroad.org



Info regarding withholding tax on payments to foreign artists and athletes:
<https://www.irs.gov/individuals/international-taxpayers/withholding-tax-on-payments-to-foreign-artists-and-athletes>

Individuals from No Tax Treaty Countries:
<https://www.irs.gov/individuals/international-taxpayers/overview-of-the-central-withholding-agreement-program>