**Mississippi Payroll Taxes**

**MS State Income Tax Withholding**

MS Withholding Tax website: <https://www.dor.ms.gov/business/withholding-tax>

MS Withholding Income Tax Tables and Employer Instructions: <https://www.dor.ms.gov/sites/default/files/Forms/Individual/89700231.pdf>

**Who Must Withhold MS State Income Taxes**

Every employer who transacts business in Mississippi, who pays wages to a Mississippi resident (regardless of where the services are performed), or who pays wages to a non-resident for services performed in Mississippi must register for a Withholding Tax account.

Register online through the Taxpayer Access Point (TAP). Go to [TAP](https://tap.dor.ms.gov/) (<https://tap.dor.ms.gov/>) and select "Register Now."

Gather the following information before beginning the registration process. If you are not able to complete and submit your registration, your information will not be saved.

* A sole proprietorship needs either a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).
* A corporation, LLC, partnership, or other needs a Federal Employer Identification Number (FEIN).
* Contact information for the person or department responsible for preparing and filing tax returns, including name, phone, e-mail, and fax number.
* An e-mail address to receive courtesy notices and information from the Department of Revenue. Confidential or financial information is not sent by e-mail.

After registration you will receive a letter including information about Withholding Tax, due dates, and filing requirements.​ ​Please allow up to 10 business days for the completion of the Withholding account registration.

Withholding Tax returns are filed monthly or quarterly depending on the average amount of tax you withhold each month. You will be notified of your filing status. Generally, every employer with average liability of $300 or more per month must file a monthly tax return. Employers with smaller tax liabilities may file quarterly returns. ​Withholding returns are due the 15th day of the month following the period. If a due date falls on a Saturday, Sunday, or legal holiday, the due date will fall on the next business day.

All taxpayers are encouraged to file and pay electronically through TAP. Withholding taxpayers with a liability of $20,000 or more for any reporting period are required to file and pay electronically. A tax return must be filed for each reporting period even if no tax is due.

The Department of Revenue (DOR) requires W-2 information to be filed annually. Failure to file as required may result in penalties. To submit your W-2s, you can manually enter or upload them on TAP.

All employers, regardless of the number of returns, are encouraged to utilize the system to electronically enter and submit return information. For more details, additional information can be found on the MS Withholding Tax website [here](https://www.dor.ms.gov/business/withholding-tax).

**MS W-4 Requirements**

​Each employee must provide you with a completed and signed Form 89-350 *Mississippi Employee's Withholding Exemption Certificate*. You should use these forms along with the [tax tables](https://www.dor.ms.gov/business/withholding-tax) to determine how much income tax should be withheld from each employee’s paycheck. Download Form 89-350 from the DOR Withholding Tax website via the following link: <https://www.dor.ms.gov/business/withholding-tax>.

**MS State Unemployment Insurance**

In general, workers are covered by the unemployment law of the state in which the work is performed. Any governmental entity that employs any individual is a liable employer under the Mississippi Employment Security Law. For reporting and payment of MS unemployment taxes, [follow this link to register a new business](https://accessmstax.mdes.ms.gov/accessmstax/faces/tax/employerinformationsubmittedby.xhtml?resGroup=menu&_accessSessionCleanseKey_=true&_accessNavOutcome_=.employerinformationsubmittedby&forwardName=employerinformationsubmittedby)).

Employers are also required to register for e-mail correspondence by following the steps listed on the MS Dept of Employment Security website: <https://www.mdes.ms.gov/employers/unemployment-tax/reporting-and-filing/tax-filing-requirement/>.

MS allows a governmental agency to elect to self-pay via the reimbursable method (the agency is billed for its share of unemployment benefits paid to former employees).

Quarterly wage reports and taxes are due by the last day of the month following the close of each calendar quarter. The quarterly due dates are listed below:

1st Quarter *Due April 30th*
2nd Quarter *Due July 31st*
3rd Quarter *Due October 31st*
4th Quarter *Due January 31st*

*Please note: If the any of the above dates fall on a weekend, the due date will be on the next business day.*

Quarterly tax and wage reports can be filed and paid online at <mdes.ms.gov>. You must be registered to use the online system.

MS does not participate in reciprocal coverage arrangements for state unemployment insurance.

**MS State Workers’ Compensation**

Mississippi Workers’ Compensation Law requires employers to secure the payment of

workers' compensation benefits to their employees by purchasing workers' compensation insurance from an insurance company or by obtaining approval from the Workers’

Compensation Commission to self-insure.

Washington State Department of Enterprise Services (DES) administers a [Workers' Compensation Insurance program](https://des.wa.gov/sites/default/files/2023-08/Out-Of-State-Workers-Compensation-FAQs.pdf) for state workers. If your employee works outside of Washington in a single other state for more than 30 days (240 hours) per year, **your agency must work with DES** to insure your out-of-state employee. For more information, contact Kimberly Haggard kimberly.haggard@des.wa.gov at DES Risk Management.

**MS State Paid Family / Medical Leave**

Mississippi does not have a paid family and medical leave program as of 10/24/2024.

Washington Paid Family & Medical Leave (PFML) and Washington Cares benefits are not available to employees who are physically working in Mississippi. If agencies have WA PFML or WA Cares policy questions they are asked to email Washington Employment Security Department at esddlpfmlpolicy@esd.wa.gov.

**Helpful resources for Mississippi**

MS Withholding Tax FAQs website: <https://www.dor.ms.gov/business/withholding-tax-faqs>

For questions concerning unemployment tax, please contact the Mississippi Department of Employment Security at (601) 321-6000 or by email at tax@mdes.msmgov. Information can also be found on their website at [www.mdes.ms.gov](http://www.mdes.ms.gov/).​

MDES Employer Reference Guide: <https://www.mdes.ms.gov/employers/unemployment-tax/employer-resources/employer-reference-guide/>.

MDES Downloadable Forms website: <https://mdes.ms.gov/employers/unemployment-tax/reporting-and-filing/downloadable-forms/>.

For questions concerning workers' compensation, please contact the Mississippi Workers’ Compensation Commission at (601) 987-4200. Information can also be found on their website at [www.mwcc.ms.gov​](https://mwcc.ms.gov/#/home).

For ctcLink vendor setup, the MS employer withholding tax mailing address is:

Department of Revenue

PO Box 23075

Jackson, MS 39225-3075

Vouchers should be made payable to Department of Revenue.

For ctcLink vendor setup, the MS unemployment insurance tax mailing address is:

Mississippi Department of Employment Security

Tax Department

PO Box 22781

Jackson, MS 39225-2781

Vouchers should be made payable to Mississippi Department of Employment Security.