**Wyoming Payroll Taxes**

**WY State Income Tax Withholding**

Wyoming has no state or local income tax withholding.

**WY State Unemployment Insurance**

In general, workers are covered by the unemployment law of the state in which the work is performed. The Wyoming Department of Workforce Services assists employers with registration, account maintenance, quarterly filing, and the collection of taxes.

Register with WYUI electronically via their website: <https://wyui.wyo.gov/benefits/home.do>.

*\*Note: Registration is joint with Wyoming Workers’ Compensation.*

To access the registration, click on the *Register New Business with DWS* bullet under the *Employer Services* header on the lower left. Follow the employer registration process and work through the prompts. At the end of the registration, you should see a *Registration Summary*. You will want to save that page as a PDF so you can have it for your records. It is also recommended to save a copy of the questionnaire before emailing, faxing, or mailing it to one of the locations on the form.

For anything you don’t have an exact answer for, it is okay to enter *pending* or *to be determined*, etc. If you do not have a physical address yet, please at least enter the name and/or location of the job site or the county and/or city in which the work will be performed.

If you are an out-of-state company, you will also need to fill out the [out-of-state questionnaire](https://drive.google.com/file/d/1W3ms0M9a6beQgB31TfUvz0lrVrJyMkEv/view?usp=drive_link). Submit the out of state questionnaire via email to the address on the form.

WY allows a governmental organization to elect to self-pay via the reimbursement method (the agency is billed for its share of unemployment benefits paid to former employees). To make the election, complete form ‘*501 (c)(3) Non-Profit Organizations and Political Subdivisions*’ and upload it in the registration. Employers may request a current election form by emailing dws-csp-uitaxhelp@wyo.gov.

Log into your [WYUI.wyo.gov](http://wyui.wyo.gov/) account to file Unemployment Insurance reports and pay your Unemployment Insurance taxes. Due dates are as follows:



WY has adopted the Interstate Reciprocal Coverage Arrangement for unemployment insurance. Under this arrangement, if an employee works in more than one state, an employer may elect to cover all the services of such a worker in any state in which: (1) any part of the worker's service is performed, (2) the worker has his or her residence, or (3) the employer maintains a place of business. The agreement should be initiated through the state where the employer wants to report the payroll. A Washington employer may request to elect reciprocal coverage with another state by following the filing process outlined by Washington Administrative Code 192-300-150: <https://app.leg.wa.gov/wac/default.aspx?cite=192-300-150>.

**WY State Workers’ Compensation**

Any business conducting work in the State of Wyoming or hiring a Wyoming resident as an employee must register with the Division of Workers’ Compensation and Unemployment Insurance to have the coverage determined. WY is a monopolistic state, like Washington, and does not permit private insurers to cover workers’ compensation benefits for in-state workers.

*\*Note: Registration is joint with Wyoming Unemployment Insurance.*

For additional guidance regarding WY Workers’ Compensation please contact the Employer Services Department at 307-777-6763 or email DWS-wcemployerservices@wyo.gov.

Washington State Department of Enterprise Services (DES) administers a Workers' Compensation Insurance program 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.

**WY State Paid Family / Medical Leave**

Wyoming does not have a paid family and medical leave program as of 02/15/2024.

**Helpful resources for Wyoming**

WY Employer How-To Video ‘Register New Business with DWS’ available on WYUI website: click link at the bottom left of the page: <https://wyui.wyo.gov/benefits/home.do>

WY Quarterly Report Instructions: <https://drive.google.com/file/d/1g6MSHtQCVYeuWp8aI0f-VJCdSDcRaNMi/view>

WY Workforce Services Unemployment Insurance website: <https://dws.wyo.gov/dws-division/unemployment-insurance/>