Should I Withhold Income Tax?

This chart can help you decide if you need to withhold Idaho income tax.

Is there an employer/employee relationship?
YES
Is federal withholding required?
YES
Is the payment related to services performed?
YES
Are the services performed in Idaho?
YES
Are the payments made to:
- An agricultural employee who earned less than $1,000 in Idaho?
- An American Indian who lives and works on a reservation?
- A domestic employee?
- An employee of an interstate water carrier?
- A nonresident employee
  ...who earned less than $1,000 in Idaho?
  ...who is on active duty in the military?
  ...of an air carrier who earned less than 50% of his income in Idaho?
  ...of an interstate motor carrier?
  ...of an interstate motor private carrier?
  ...of an interstate railroad carrier?
NO
All payments are subject to withholding.

NO
No Idaho withholding is required.