

§850-M. Tax treatment

1. Federal tax. If the federal Internal Revenue Service determines that family leave benefits or medical leave benefits under this subchapter are subject to federal income tax, the department shall advise an individual filing a new claim for family leave benefits or medical leave benefits, at the time the individual files the claim, that:

A. The federal Internal Revenue Service has determined that benefits are subject to federal income tax; [PL 2023, c. 412, Pt. AAA, §7 (NEW).]

B. Requirements exist pertaining to estimated tax payments; [PL 2023, c. 412, Pt. AAA, §7 (NEW).]

C. The individual may elect to have federal income tax deducted and withheld from the individual's payment of benefits in the amount specified in the United States Internal Revenue Code of 1986; and [PL 2023, c. 412, Pt. AAA, §7 (NEW).]

D. The individual is permitted to change a previously elected withholding status. [PL 2023, c. 412, Pt. AAA, §7 (NEW).]

[PL 2023, c. 412, Pt. AAA, §7 (NEW).]

2. Conformity to Internal Revenue Service procedures. The department shall follow all procedures specified by the federal Internal Revenue Service pertaining to the deducting and withholding of income tax.

[PL 2023, c. 412, Pt. AAA, §7 (NEW).]

3. Rules. The department, in consultation with the Department of Administrative and Financial Services, Bureau of Revenue Services, shall adopt rules regarding federal and state tax treatment and related procedures regarding family leave benefits and medical leave benefits and the sharing of necessary information between the department and the Bureau of Revenue Services.

[PL 2023, c. 412, Pt. AAA, §7 (NEW).]

SECTION HISTORY

PL 2023, c. 412, Pt. AAA, §7 (NEW).

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