

Contact**Houston**

1200 Smith Street, Suite 1400
Houston, Texas 77002-4310
Tel: 713.658.1818
Fax: 713.658.2553

Atlanta

191 Peachtree Street, N.E.,
Forty-Sixth Floor
Atlanta, Georgia 30303
Tel: 404.659.1410
Fax: 404.659.1852

Philadelphia

50 South 16th Street, Suite
1700
Philadelphia, PA 19102
Tel: 610.772.2300
Fax: 610.772.2305

San Antonio

112 East Pecan Street, Suite
1450
San Antonio, Texas 78205
Tel: 210.253.8383
Fax: 210.253.8384

“New Jersey to End Temporary COVID-19 Nexus Waiver”

Jennifer Karpchuk quoted in article on “New Jersey to End Temporary COVID-19 Nexus Waiver”

Tax Notes

August 10, 2021

In an article published in *Tax Notes* on August 10, 2021, Philadelphia-based Shareholder Jennifer Karpchuk notes that the shift to a remote or hybrid work environment is likely here to stay.

The article outlines that New Jersey will lift temporary nexus waivers for corporation income tax, sales tax, and withholding tax purposes starting in October, which comes as nexus relief periods expire in other states.

“It makes sense that New Jersey would eventually revert back to standard nexus, whereby the presence of the remote employee triggers nexus and certain tax obligations,” explains Karpchuk. “Although it may be a logical step for the division to take, many employers may be caught off guard, particularly since we are still in the midst of a pandemic. Employers should consider the impact remote employees have on their state and local tax obligations before New Jersey’s temporary nexus waiver expires.”

To read the article in full, subscribers may [click here](#).