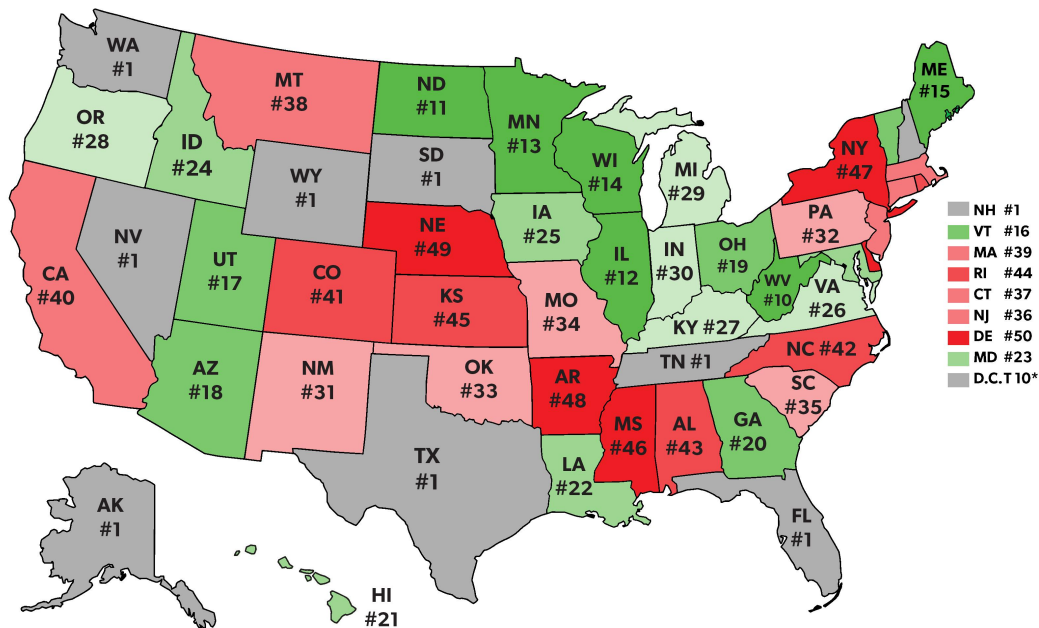


2023 Rankings of the Best and Worst States for Remote Workers



- With the way that COVID transformed the workforce, the National Taxpayers Union Foundation has released their **first annual rankings for how states’ tax and regulatory policy treats remote workers**. In the Remote Obligations and Mobility (ROAM) Index, states are analyzed and ranked based on both individual and business obligations for a combined ranking for the best states for remote workers.
- States that impose income tax obligations on remote workers are going to be in hot competition for the labor market with the way that remote work has become a more present facet of everyday life. **The top five states** in this category for remote workers are **West Virginia, North Dakota, Illinois, Minnesota, and Wisconsin**.
- Due to their generous reciprocity agreements and remote-friendly filing and withholding thresholds, **the District of Columbia performs better than any state with income tax obligations**. Washington, D.C. will be well-positioned to compete for workers as remote work continues to transform the American workforce.
- Poor performance across all metrics in the ROAM index is sure to be a negative in competing for workers in the years to come. Lawmakers in these states have a lot of work to do to catch up with the way that workers want to live and labor in the new economy. **The states that treat remote workers the worst are Mississippi, New York, Arkansas, Nebraska, and Delaware**.
- **The best states for remote workers are states with no state income tax**. With no state income tax obligations, remote workers don’t have to worry about being caught in a complex web of tax rules. These states are **Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming**.