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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

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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](#).