

State Tax Withholding Exceptions

Overview

Introduction This guide provides the exceptions to normal state income tax withholding (SITW). **It is NOT a comprehensive legal analysis for state tax law.**

Information Members needing assistance with state tax issues should contact their legal assistance office. Helpful information is also available in the [State Tax Guide](#) which is intended as a reference for U.S. Military VITA program volunteers and provides basic information and contact points for state tax authorities. The guide is updated annually and can be found on the webpage for [U.S. Navy Judge Advocate General's Corps](#).

NOTE: There are several instances where SITW will not be withheld from a member's pay. Each of these special instances requires extra care when completing data entry in Direct Access (DA).

Self-service members: If the SPO has entered an exemption from State Tax Withholding, **DO NOT MAKE ANY CHANGES TO YOUR STATE TAX WITHHOLDING**. If exemptions or marital status is changed by the member, the system will begin to withhold state taxes.

Combat Tax Exclusion When a member qualifies for combat tax exclusion, the system will exclude allowable income from state tax withholding/reporting.

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State Tax Withholding Options Defined

Introduction This section provides definitions for the three special tax withholding options in Direct Access (DA).

Definitions There are three options in the Special Tax Withholding section of the State Tax Data tab.

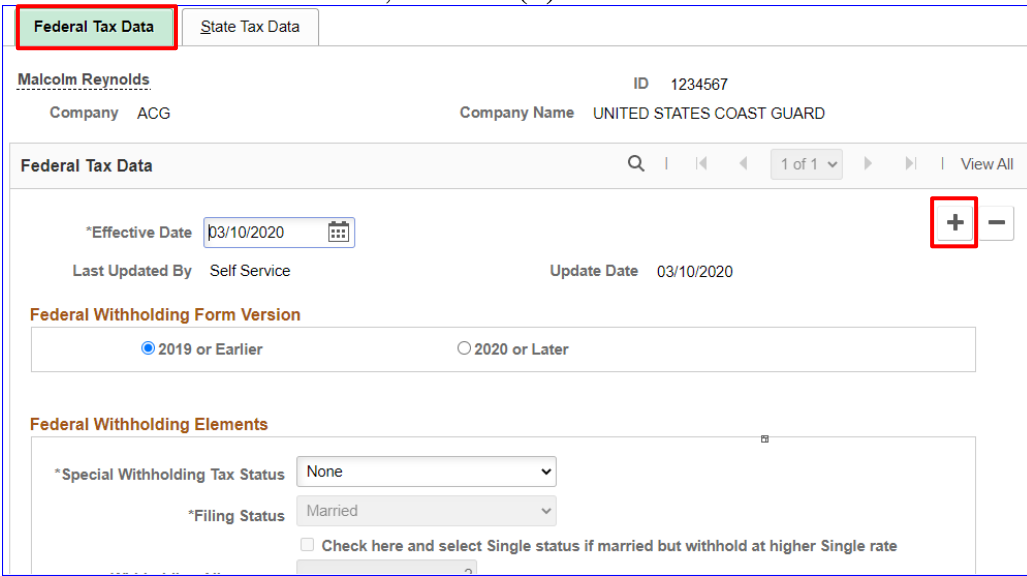
Option	Payroll	Use when
None	<ul style="list-style-type: none"> • Income is subject to SITW. • Income is reported to the state and appears as state wages/earnings on the W-2. 	<ul style="list-style-type: none"> • Member is a resident of a state that has state income tax, and the state does not exempt military pay. Ex. Member is a resident of Kansas. • The state exempts military pay but the member is not eligible for the withholding. Ex. Member is a resident of California and assigned to a unit within the state.
Do Not Maintain Taxable Gross and Do Not Withhold Tax	<ul style="list-style-type: none"> • Income is not subject to SITW. • Income is not reported to state and does not appear on the W-2. 	<ul style="list-style-type: none"> • Member is a resident of a state that doesn't have state income tax. Ex. Member is a resident of Alaska. • Member is a resident of a state that has exemption AND treats military personnel as "non-residents" for state tax purposes AND the member isn't required to file a return to claim an exemption from the state income tax. Ex. Member is a resident of Arizona, and their only source of income is compensation received for Active Duty military service.
Maintain Taxable Gross; SWT Zero unless specified in the "SWT Additional Withholding"	<ul style="list-style-type: none"> • Income is not subject to SITW. • Income is reported to the state. • Income appears on the W-2. • Member may elect to have an additional amount withheld. 	<ul style="list-style-type: none"> • Member is a resident of a state that has exemption from withholding for military personnel and the member meets the requirements for the exemption. These states require the member to file a return to claim the exemption; therefore, the income is reported to the state and appears on the W-2. Ex. Member is a resident of Arkansas and is stationed outside the state of Arkansas.

Do Not Insert Rows on the State Tax Data Tab

Introduction This section provides an important warning which **MUST** be followed when updating State Tax Data in Direct Access (DA).

Warning When changing a member's state tax withholding information, **a new row must be inserted on the Federal Tax Data tab first.** This will automatically create a new row on the State Tax Data tab for changes.

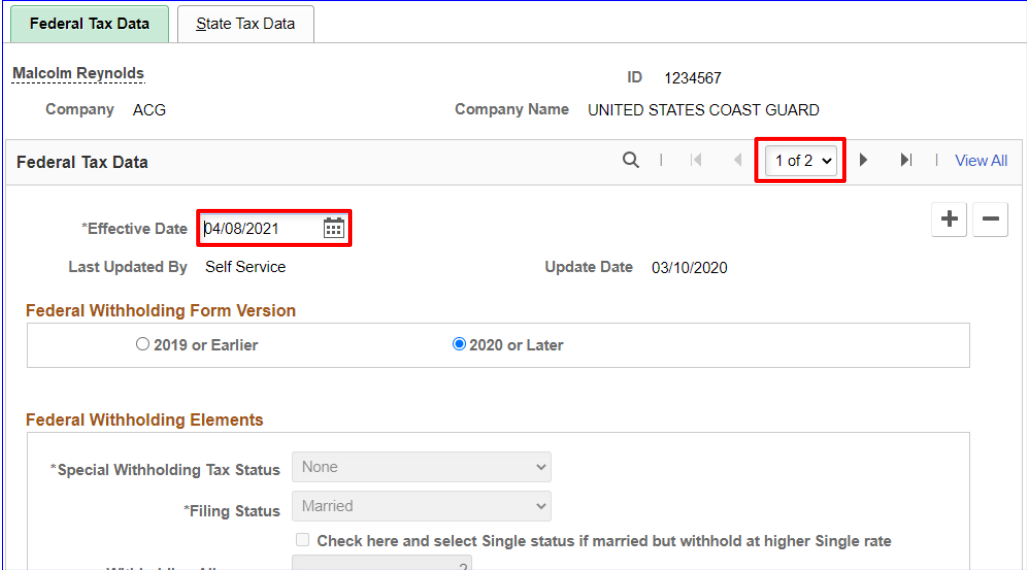
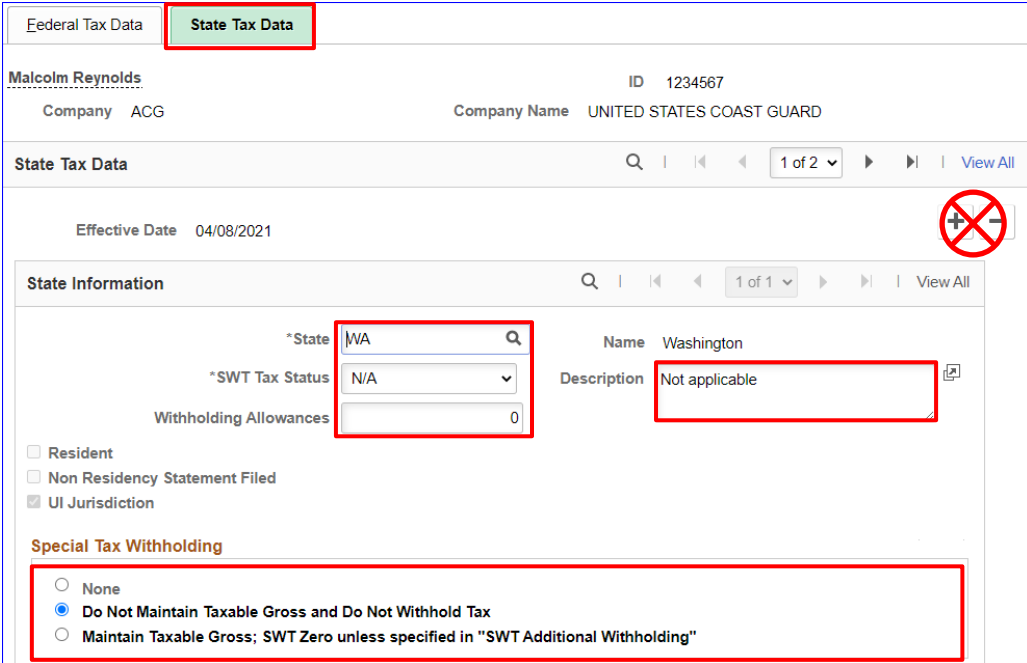
Procedures See below.

Step	Action
1	<p>On the Federal Tax Data tab, click the (+) button to add a new row.</p> 

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Do Not Insert Rows on the State Tax Data Tab, Continued

Procedures,
continued

Step	Action
<p>2</p>	<p>The new row's Effective Date should reflect the current date and the number of rows should've increased by 1. For example, adding a new row now shows 1 of 2.</p> 
<p>3</p>	<p>On the State Tax Data tab, the State, SWT Tax Status, Description, Withholding Allowances, and Special Tax Withholding section are all editable.</p> <p>Do NOT insert rows on the State Tax Data tab.</p> 


State Rules – Rule 1

Introduction This section provides the procedure for entering and the rules associated with states/territories that a member is not required to pay state income tax on military pay and PPC is not required to report the income and the state/territory does not have an agreement with the federal government to withhold state income tax.

State/Territory A member is a legal residence in one of the states/territories that does not have state income tax:

- a) Alaska
- b) Florida
- c) Nevada
- d) New Hampshire
- e) South Dakota
- f) Tennessee
- g) Texas
- h) Washington
- i) Wyoming
- j) Federated States of Micronesia (FM)
- k) Republic of the Marshall Islands (MH)
- l) Palau (PW)

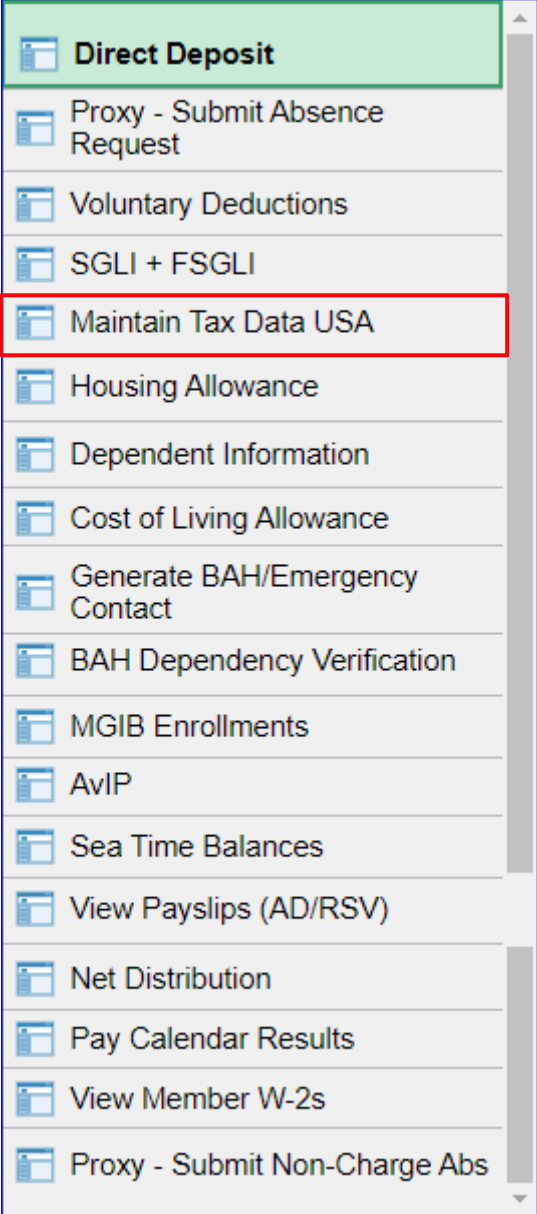
Procedures See below.

Step	Action
1	Click on the Active/Reserve Pay Tile.  The image shows a rectangular tile with a blue border. At the top, the text "Active/Reserve Pay" is written in a bold, black, sans-serif font. Below the text is a graphic consisting of a blue and white globe of the Earth, with a green rectangular box overlaid on the bottom right. The green box has three white circles arranged horizontally, resembling a button or a selection indicator.

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State Rules – Rule 1, Continued

Procedures,
continued

Step	Action
2	<p>Select the Maintain Tax Data USA option.</p>  <p>The screenshot shows a dropdown menu with the following items:</p> <ul style="list-style-type: none"> Direct Deposit Proxy - Submit Absence Request Voluntary Deductions SGLI + FSGLI Maintain Tax Data USA (highlighted with a red border) Housing Allowance Dependent Information Cost of Living Allowance Generate BAH/Emergency Contact BAH Dependency Verification MGIB Enrollments AvIP Sea Time Balances View Payslips (AD/RSV) Net Distribution Pay Calendar Results View Member W-2s Proxy - Submit Non-Charge Abs

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State Rules – Rule 1, Continued

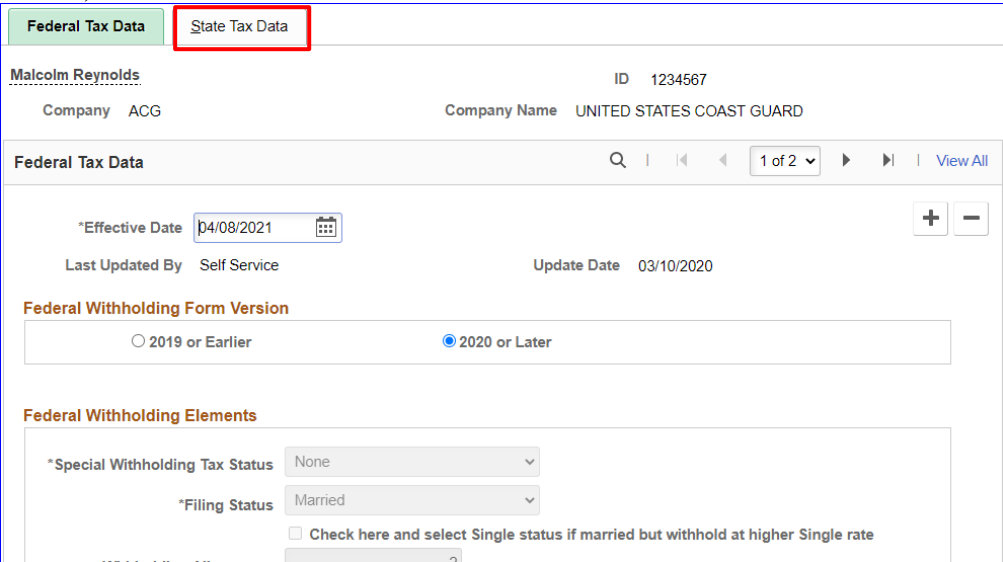
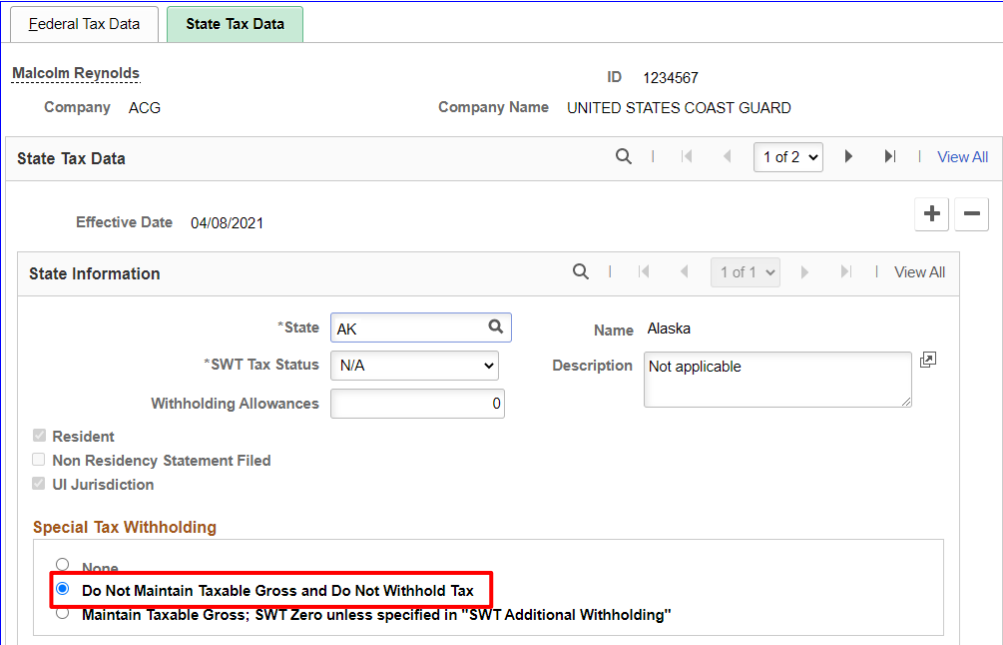
Procedures,
continued

Step	Action
3	<p>Enter the member's Empl ID and click Search (this step will be used in all rules but not shown).</p> <div data-bbox="352 510 1150 1261" style="border: 1px solid black; padding: 10px;"> <p>Maintain Tax Data USA</p> <p>Enter any information you have and click Search. Leave fields blank for a list of all values.</p> <p style="text-align: center;">Find an Existing Value</p> <hr/> <p>▼ Search Criteria</p> <p>Empl ID begins with <input style="border: 2px solid red;" type="text"/></p> <p>Company begins with <input style="width: 150px;" type="text"/> <input type="button" value="Q"/></p> <p>Name begins with <input style="width: 150px;" type="text"/></p> <p>Last Name begins with <input style="width: 150px;" type="text"/></p> <p>Second Last Name begins with <input style="width: 150px;" type="text"/></p> <p>Alternate Character Name begins with <input style="width: 150px;" type="text"/></p> <p><input type="checkbox"/> Include History <input type="checkbox"/> Case Sensitive</p> <p>Search <input type="button" value="Clear"/> Basic Search <input type="button" value="Save Search Criteria"/></p> </div>
4	<p>On the Federal Tax Data tab, click the Plus button to add a new row (this step will be used for all rules but not shown).</p> <div data-bbox="352 1368 1374 1933" style="border: 1px solid black; padding: 10px;"> <p>Federal Tax Data <input type="button" value="State Tax Data"/></p> <hr/> <p>Malcolm Reynolds ID 1234567 Company ACG Company Name UNITED STATES COAST GUARD</p> <p>Federal Tax Data <input type="button" value="Q"/> < << >> > 1 of 1 View All</p> <p>*Effective Date <input type="text" value="03/10/2020"/> <input type="button" value="Calendar"/> + <input type="button" value="-"/></p> <p>Last Updated By Self Service Update Date 03/10/2020</p> <p>Federal Withholding Form Version</p> <p><input checked="" type="radio"/> 2019 or Earlier <input type="radio"/> 2020 or Later</p> <p>Federal Withholding Elements</p> <p>*Special Withholding Tax Status <input type="text" value="None"/></p> <p>*Filing Status <input type="text" value="Married"/></p> <p><input type="checkbox"/> Check here and select Single status if married but withhold at higher Single rate</p> </div>

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State Rules – Rule 1, Continued

Procedures,
continued

Step	Action
5	<p>Select the State Tax Data tab (this step will be used for all rules but not shown).</p> 
6	<p>For residents of Rule 1 States: In the Special Tax Withholding section select the Do Not Maintain Taxable Gross and Do Not Withhold Tax radio button.</p> 

State Rules – Rule 2

Introduction Rule 2 - State of Legal Residence has Income Tax but Exempts Military Income.

This section provides the procedures for entering and the rules associated with State Tax Data when a member is not required to pay state income tax and PPC is required to report the income to the state or territory.

State/Territory

State	Exceptions	*Required to file a claim Exceptions?
Arizona		<p>Maybe Must meet all the following to NOT file:</p> <ul style="list-style-type: none"> • Active Duty (AD) member of the U.S armed forces. • Only income is compensation received for AD military service. • No Arizona tax was withheld from AD military pay.
		<p>Yes</p> <ul style="list-style-type: none"> • If Arizona state tax was withheld from AD military pay, the member must file a tax return to claim any refund that may be due from that withholding. • If the member has been compensated for work besides AD military pay.
Arkansas		<p>Yes If it is the Home of Record (HOR) and the member is stationed outside the state, they must file an AR1000F reporting all income including U.S. military compensation. However, as of tax year 2014, military compensation is exempt in Arkansas. If the member is stationed in Arkansas and HOR is another state, Arkansas does not tax U.S. military compensation. NOTE: Military compensation is wages received by members of Army, Navy, Air Force, Marine Corp, Coast Guard, National Guard, and Reserve Units.</p>
Colorado	Only for former residents who changed state of legal residence to another state AND changed state of legal residence back to Colorado on or after 01/01/16.	<p>Maybe Tax year beginning January 1, 2016 and for subsequent tax years if the AD member “reacquired” residency in Colorado does NOT file a state tax return if only source of income is compensation that is subtracted from Federal taxable income. See Income 21 Military Service Members for more information.</p>

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State Rules – Rule 2, Continued

State/Territory,
continued

State	Exceptions	*Required to file a claim Exceptions?
Illinois		Yes If member is an Illinois resident or a part-year resident and filed a federal return OR Illinois base income is greater than their exemption allowance.
Iowa	Only applies to AD pay of regular and Reserve members: NOT for drill pay received by Reserve members	Maybe Provided the member has no income other than military pay, they would not be required to file an Iowa income tax return.
Kentucky	AD and drill pay, but does not apply to pay received by cadets or academy preparatory students	Maybe Provided the member has no income other than military pay, they would not be required to file a Kentucky income tax return.
Michigan		Yes Regardless of where income is earned, a member is considered a Michigan resident and is required to file a tax return (MI-1040). Military pay is exempt from Michigan tax, but most interest, dividends, capital gains and other income received is subject to Michigan income tax. File an MI-1040 Schedule 1 and Schedule W and subtract military pay to the extent it is included in the federal Adjusted Gross Income (AGI).
Minnesota	AD and drill pay, but does not apply to pay received by cadets or academy preparatory students	Yes Military residents are allowed to exclude AD military pay for services performed in state when determining if they meet the state individual income tax filing requirement, effective for tax years beginning after 31 December 2010. Previous law allowed only AD military pay for services performed outside the state to be excluded when determining the filing requirement.
Montana	AD and drill pay, but does not apply to pay received by cadets or academy preparatory students	Yes Military compensation that is included in the members federal AGI, a member can subtract basic, special, and incentive pay from the federal AGI that is received from serving on AD as a member of the regular armed forces.

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State Rules – Rule 2, Continued

State/Territory,
continued

State	Exceptions	*Required to file a claim Exceptions?
New Mexico	Only applies to AD pay of regular and Reserve members: NOT for drill pay received by Reserve members and pay received by cadets or academy preparatory students	Yes AD pay earned by AD members of the armed forces is exempt from personal income tax. File a PIT-1 resident tax return and use a PIT-ADJ schedule to deduct any military AD pay.
Oklahoma	AD and drill pay, but does not apply to pay received by cadets or academy preparatory students	Yes Every resident who has sufficient gross income to file a federal income tax return is required to file a state return regardless of the source of income.

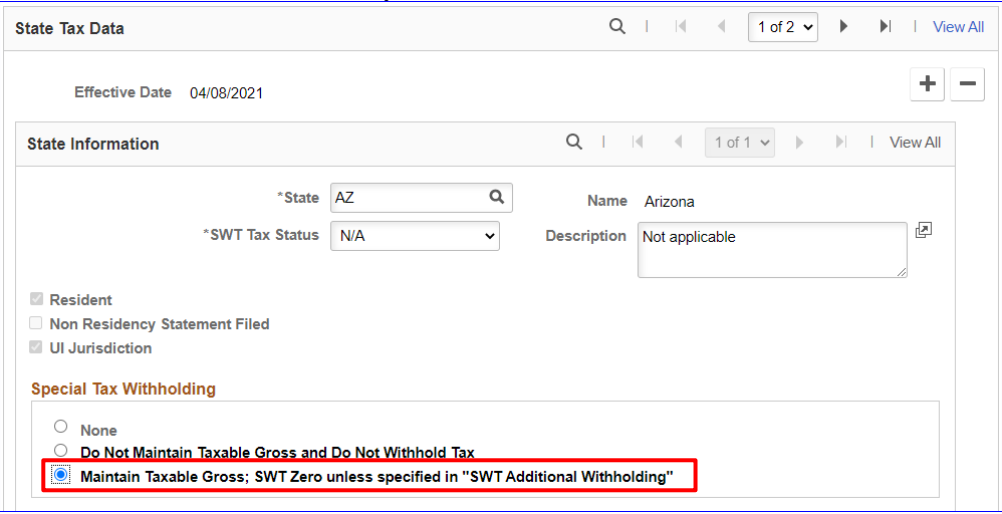
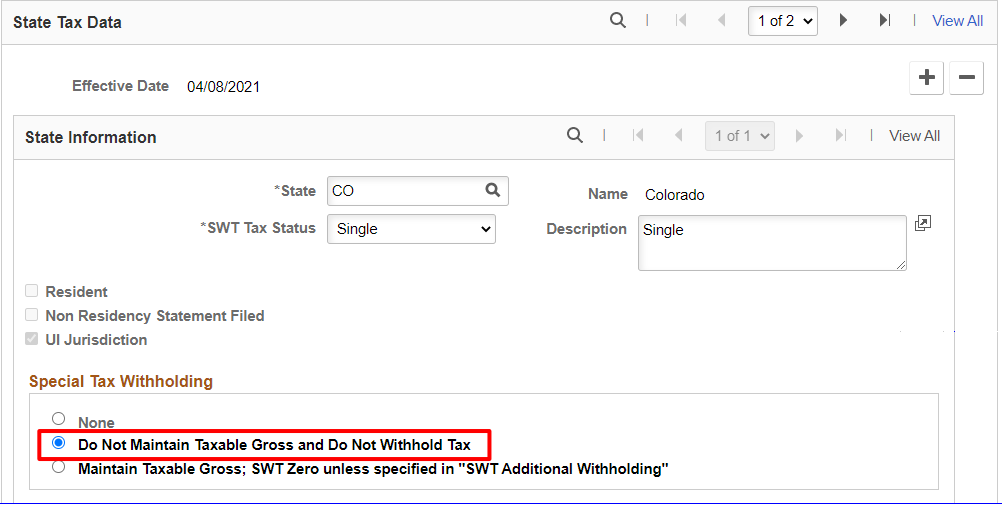
Additional Information

Refer to each state’s individual income tax instructions if pay is earned from civilian sources, interest dividends, property, etc. This table generally assumes that no other incomes taxable by your state of legal residence. Refer to [State Tax Guide](#), intended as a reference for U.S. Military VITA program volunteers, that provides basic information and contact points for state returns (updated annually).

Continued on next page

State Rules – Rule 2, Continued

Options See below.

Option	Action
<p>1</p>	<p>For residents of Rule 2 States who qualify for the exception: Select the Maintain Taxable Gross; SWT Zero unless specified in “SWT Additional Withholding” radio button in the Special Tax Withholding section.</p> <p>This will result in no SWT withhold. The member’s income will be reported on the W2 as state wages. If necessary, the member will file a state tax return to subtract/exclude the military income.</p> 
<p>2</p>	<p>If the member is a resident of Arizona, Colorado, Iowa, or Kentucky and will NOT be required to file a state income tax return: Select the Do Not Maintain Taxable Gross and Do Not Withhold Tax radio button in the Special Tax Withholding section.</p> 

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State Rules – Rule 2, Continued

Options,
continued

Option	Action
3	<p>For residents of Rule 2 States who do NOT qualify for the exemption: Select None in the Special Tax Withholding section.</p> <div data-bbox="363 510 1378 1025" style="border: 1px solid black; padding: 5px;"><p>State Tax Data 1 of 2 View All</p><p>Effective Date 04/08/2021 + -</p><p>State Information 1 of 1 View All</p><p>*State <input type="text" value="KY"/> Name Kentucky</p><p>*SWT Tax Status <input type="text" value="Single"/> Description <input type="text" value="Single"/></p><p><input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non Residency Statement Filed <input checked="" type="checkbox"/> UI Jurisdiction</p><p>Special Tax Withholding</p><p><input checked="" type="radio"/> None <input type="radio"/> Do Not Maintain Taxable Gross and Do Not Withhold Tax <input type="radio"/> Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"</p></div>

State Rules – Rule 3

State/Territory The section provides the procedures for and the rules associated with a state that allows exemption of military income earned outside the state and the member is a legal resident of and is permanently assigned under military orders outside the geographical boundaries of that state, the member claims exemption from SITW.

State	Select	If defined
California	If no other income and stationed outside the state, may select Do Not Maintain Taxable Gross and Do Not Withhold Tax.	
Connecticut	If no other income, stationed outside the state and considered a non-resident for tax purposes and as defined, may select Do Not Maintain Taxable Gross and Do Not Withhold Tax.	<ul style="list-style-type: none"> • Member did not maintain a permanent place of abode in state. • Did maintain a permanent place of abode outside the state. • Spent 30 days or less in the state.
Idaho	Must file a return to claim exemption.	
Missouri	Must file a return to claim exemption.	
New Jersey	If no other income, stationed outside the state and considered a non-resident for tax purposes and as defined, may select Do Not Maintain Taxable Gross and Do Not Withhold Tax.	<ul style="list-style-type: none"> • HOR is in state, stationed out of state and living aboard ship, in barracks, or billets, bachelor officer quarters, apartment or house, do NOT intend to remain outside of the state, remain a state resident for tax purposes, and do NOT maintain a permanent home outside the state. • If maintain an abode outside the state, either by out-of-pocket payments or forfeiture of quarters allowance, that residence is considered a permanent abode outside of state and member will be considered a non-resident for tax purposes.

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State Rules – Rule 3, Continued

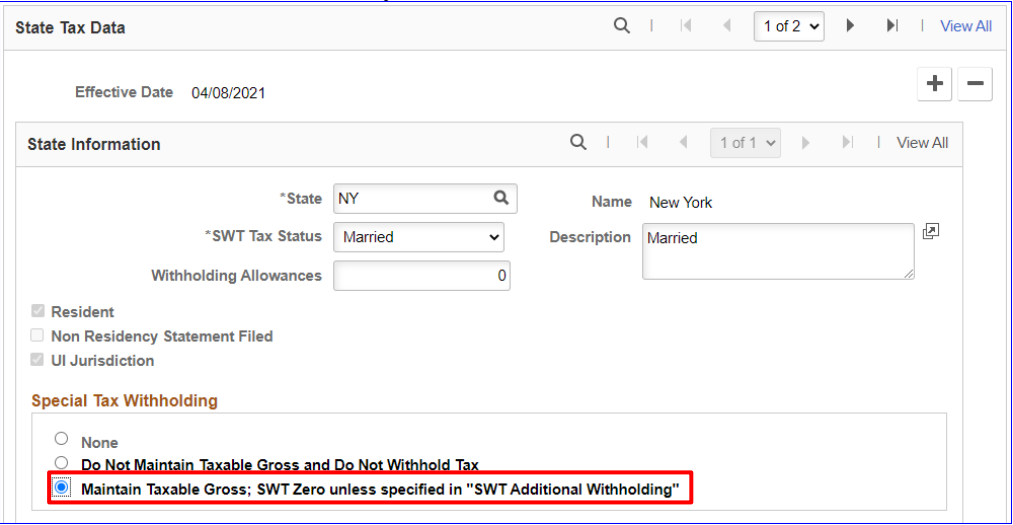
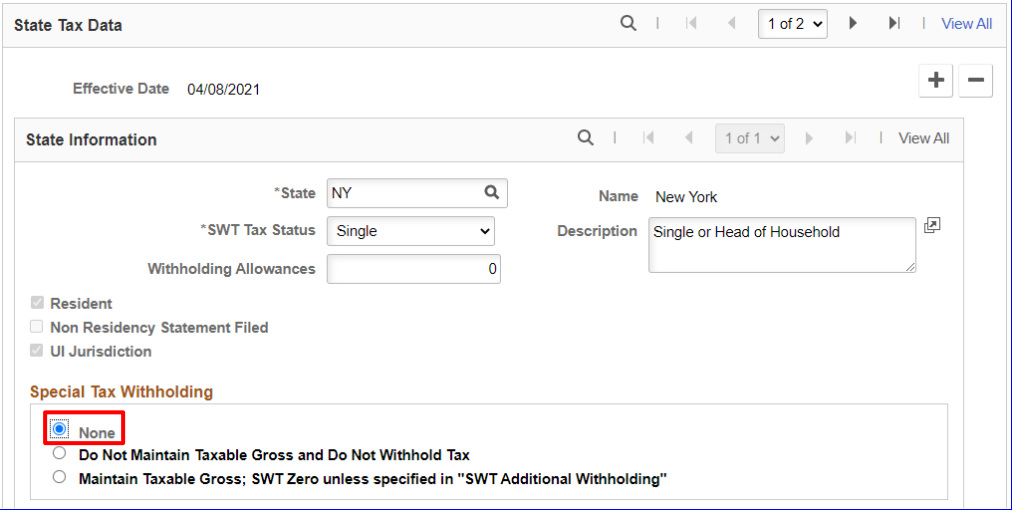
State/Territory,
continued

State	Select	If defined
New York	If no other income, stationed outside the state and considered a non-resident for tax purposes and as defined, may select Do Not Maintain Taxable Gross and Do Not Withhold Tax . See NY State Dept. of Taxation & Finance for more information.	<ul style="list-style-type: none"> • Did not maintain a permanent place of abode in state during tax year; did maintain a permanent place of abode outside of state; spent 30 days or less in state during the tax year (any part of a day = one day for this purpose throughout this description), OR • Were in a foreign country: • ~for at least 450 days during any period of 548 consecutive days; the member or spouse or dependents spent 90 days or less in state during the 548-day period; • ~during the non-residential portion of the tax year in which the 548-day period begins OR ends, • ~and were present in state for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax years bears to 548.
Ohio	Must file a return to claim exemption.	
Oregon	<p>Check the box for Do Not Maintain Taxable Gross and Do Not Withhold Tax. Member is required to complete the Oregon form OR-W4 and submit it to the SPO via the P&A in order for the SPO to update your tax profile.</p> <p>Check the Do not withhold Oregon Statewide Transit Tax.</p>	<ul style="list-style-type: none"> • Active Service in the Armed Forces exempts them from Oregon Statewide Transit Tax.
Pennsylvania	Must file a return to claim exemption.	
Vermont	Must file a return to claim exemption.	

Continued on next page

State Rules – Rule 3, Continued

Options See below.

Option	Action
<p>1</p>	<p>For residents of Rule 3 States who qualify for the exemption: Select the Maintain Taxable Gross; SWT Zero unless specified in “SWT Additional Withholding” radio button in the Special Tax Withholding section.</p> <p>This will result in no SWT withheld. The member’s income will be reported on the W2 as state wages. If necessary, the member will file a state tax return to subtract/exclude the military income.</p> 
<p>2</p>	<p>For Residents of Rule 3 States who do NOT qualify for the exemption: Select None in the Special Tax Withholding section.</p> 

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State Rules – Rule 3, Continued

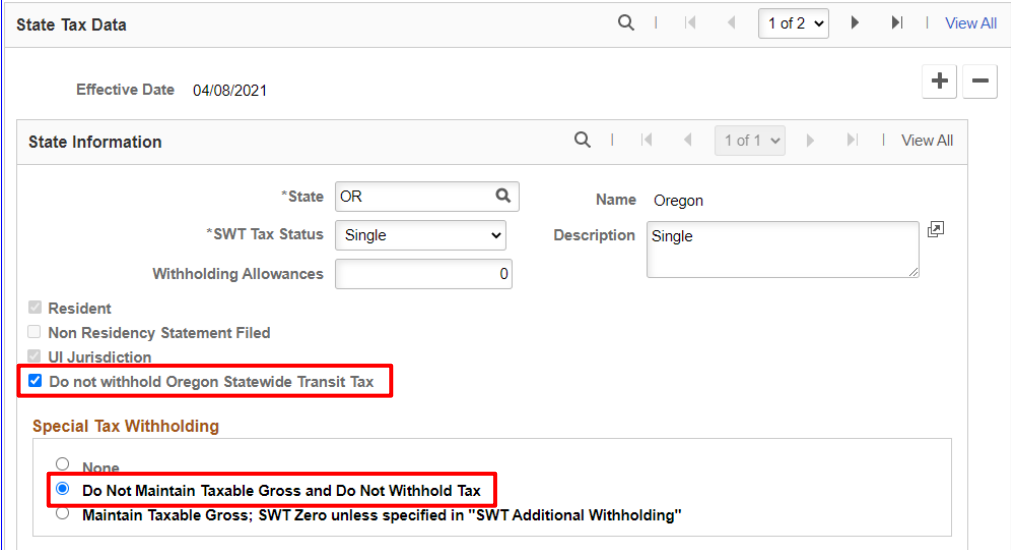
Options,
continued

Option	Action
3	<p>For residents of Rule 3 States who qualify for the exemption but desire to have an amount withheld (per pay period): Select the Maintain Taxable Gross; SWT Zero unless specified in “SWT Additional Withholding” radio button in the Special Tax Withholding section AND enter an Amount into the SWT Additional Withholding section.</p> <div data-bbox="352 622 1369 1308" style="border: 1px solid black; padding: 5px;"> <p>State Tax Data 1 of 2</p> <p>Effective Date 04/08/2021</p> <hr/> <p>State Information 1 of 1</p> <p>*State NY Name New York</p> <p>*SWT Tax Status Single Description Single or Head of Household</p> <p>Withholding Allowances 0</p> <p><input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non Residency Statement Filed <input checked="" type="checkbox"/> UI Jurisdiction</p> <p>Special Tax Withholding</p> <p><input type="radio"/> None <input type="radio"/> Do Not Maintain Taxable Gross and Do Not Withhold Tax <input checked="" type="radio"/> Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"</p> <p>SWT Additional Withholding</p> <p>Amount \$100.00 Percentage</p> </div>

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State Rules – Rule 3, Continued

Options,
continued

Option	Action
4	<p>For Oregon residents who qualify for the exemption: Select the Do not withhold Oregon Statewide Transit Tax box AND click the Do Not Maintain Taxable Gross and Do Not Withhold Tax radio button.</p>  <p>The screenshot displays the 'State Tax Data' interface. At the top, it shows 'Effective Date' as 04/08/2021. Below this is the 'State Information' section, which includes a search bar, a dropdown for '*State' (set to OR), a search icon, a text field for 'Name' (Oregon), a dropdown for '*SWT Tax Status' (Single), and a text field for 'Description' (Single). There is also a 'Withholding Allowances' field with the value 0. Underneath, there are several checkboxes: 'Resident' (checked), 'Non Residency Statement Filed' (unchecked), 'UI Jurisdiction' (checked), and 'Do not withhold Oregon Statewide Transit Tax' (checked). The 'Special Tax Withholding' section contains three radio buttons: 'None' (unchecked), 'Do Not Maintain Taxable Gross and Do Not Withhold Tax' (selected), and 'Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"' (unchecked). Two red rectangular boxes are drawn around the checked checkbox and the selected radio button.</p>

State Rules – Rule 4 & 5

Introduction

Certain income tax withholding requirements are needed for some agencies who have members who work in the Commonwealth of the Northern Mariana Islands (CNMI) or Puerto Rico. In accordance with 5 USC Section 5517 (also known as the 5517 Agreements), the U.S. Coast Guard is required to withhold U.S. territory income taxes, rather than federal income taxes, from compensation paid to service members of the U.S. Armed Forces whose state of legal residence (SLR) is PR or MP, regardless of duty station location.

NOTE: Effective 1Jan2020, Direct Access will systematically change all members with PR or MP as their state of legal residence to the following tax withholdings:

- Federal: Special Tax Withholding set to "Maintain Taxable Gross; FWT Zero unless specified in FWT Additional Withholding." No amount will be entered in the additional withholding block. No federal tax will be deducted.
- State: Special tax Withholding set to "None." State tax will be deducted based on the member's state of legal residence of PR or MP.
- No other special tax withholdings will be permitted for residents of PR or MP.

Additionally, all wages are to be reported in block 1 wages of the IRS Form W2.

This tax withholding setting will apply to all newly accessed members whose state of legal residence is PR or MP.

Additional information on the 5517 Agreements can be found here: <https://www.irs.gov/individuals/international-taxpayers/special-withholding-rules-for-us-federal-agency-employers-with-employees-in-cnmi-or-puerto-rico> .

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State Rules – Rule 4 & 5, Continued

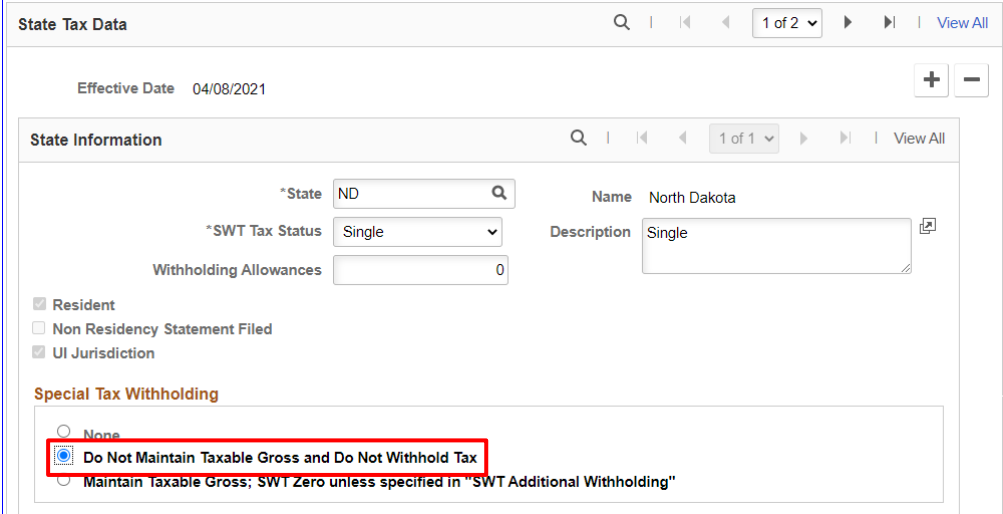
Options See below.

Option	Action
1	<p>Starting 1 January 2020, DA will set all members with Puerto Rico and the Northern Mariana Islands as their state of legal residence to None in the Special Tax Withholding section.</p> <div data-bbox="352 488 1401 1021"><p>State Tax Data</p><p>Effective Date 04/08/2021</p><p>State Information</p><p>*State PR Name Puerto Rico</p><p>*SWT Tax Status Married Description Married</p><p>Withholding Allowances 0</p><p><input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non Residency Statement Filed <input checked="" type="checkbox"/> UI Jurisdiction</p><p>Special Tax Withholding</p><p><input checked="" type="radio"/> None <input type="radio"/> Do Not Maintain Taxable Gross and Do Not Withhold Tax <input type="radio"/> Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"</p></div> <div data-bbox="352 1059 1401 1581"><p>State Tax Data</p><p>Effective Date 04/08/2021</p><p>State Information</p><p>*State MP Name Northern Mariana Islands</p><p>*SWT Tax Status Married Description Married</p><p>Withholding Allowances 0</p><p><input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non Residency Statement Filed <input checked="" type="checkbox"/> UI Jurisdiction</p><p>Special Tax Withholding</p><p><input checked="" type="radio"/> None <input type="radio"/> Do Not Maintain Taxable Gross and Do Not Withhold Tax <input type="radio"/> Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"</p></div>

State Rules – Rule 6

Introduction This section provides the procedure for entering and the rules associated with State Tax Data setup when a member is a Native American and claims legal residence on a recognized tribal reservation.

Options See below.

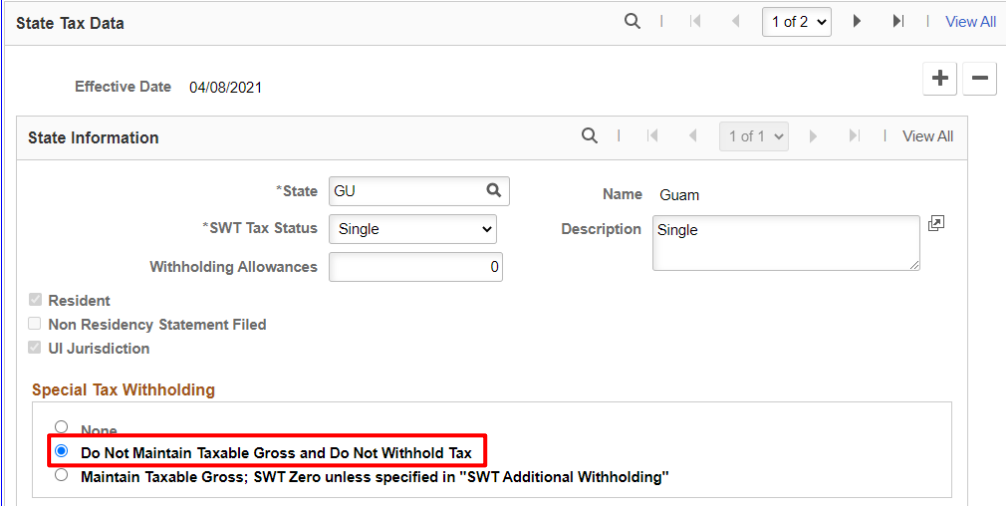
Option	Action
1	<p>In the Special Tax Withholding section in the State Tax Data tab: Select Do Not Maintain Taxable Gross and Do Not Withhold Tax.</p>  <p>The screenshot shows the 'State Tax Data' form. The 'Effective Date' is 04/08/2021. The 'State Information' section includes: *State (ND), Name (North Dakota), *SWT Tax Status (Single), Description (Single), and Withholding Allowances (0). The 'Special Tax Withholding' section has three radio button options: 'None', 'Do Not Maintain Taxable Gross and Do Not Withhold Tax' (which is selected and highlighted with a red box), and 'Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"'.</p>

State Rules – Rule 7

Introduction This section provides the procedure for entering and the rules associated with State Tax Data setup for Legal residents of Guam, the Virgin Islands, and American Samoa.

Information When a member is a legal resident of Guam, the Virgin Islands, or American Samoa, they are not authorized to have state tax withheld.

Options See below.

Option	Action
1	<p>In the Special Tax Withholding section in the State Tax Data tab: Select Do Not Maintain Taxable Gross and Do Not Withhold Tax.</p>  <p>The screenshot shows the 'State Tax Data' form for an effective date of 04/08/2021. The 'State Information' section includes: <ul style="list-style-type: none"> *State: GU Name: Guam *SWT Tax Status: Single Description: Single Withholding Allowances: 0 Resident: <input checked="" type="checkbox"/> Non Residency Statement Filed: <input type="checkbox"/> UI Jurisdiction: <input checked="" type="checkbox"/> The 'Special Tax Withholding' section has three radio button options: <ul style="list-style-type: none"> None Do Not Maintain Taxable Gross and Do Not Withhold Tax (selected and highlighted with a red box) Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding" </p>