

May 5, 2025

The Honorable John Thune  
Senate Majority Leader  
United States Senate  
Washington, DC 20510

The Honorable Catherine Cortez Masto  
United States Senate  
309 Hart Senate Office Building  
Washington, D.C. 20510

Dear Majority Leader Thune and Senator Cortez Masto:

On behalf of the members of WERC (formerly known as Worldwide ERC), the trade association for the talent mobility industry, I thank you for your leadership in introducing the Mobile Workforce State Income Tax Simplification Act (S. 1443). This bi-partisan legislation would provide much-needed clarity around the state tax requirements for employees who travel outside of their home state and streamline the operational and compliance burdens for the businesses for whom they work.

A uniform national standard for non-resident state and local income taxation, withholding and filing requirements is an important modernization for an increasing mobile workforce in which employees frequently travel to states, in which they are not residents, to temporarily perform work. The current system, which is administratively cumbersome, presents compliance challenges and confusion for businesses, particularly small and mid-sized businesses. WERC endorses S. 1443 and looks forward to working with your office to pass this important legislation.

The current system of reconciling complicating state taxation rules impact everyone who travels for work and is a significant burden on interstate commerce. As this Administration and Congress look to increase the global competitiveness of American businesses creating a cohesive, simple, and clear system of state taxation threshold requirements for the many Americans who travel for business like that proposed in S. 1443 is essential.

WERC's members, comprising over 5,000 individuals and 2,750 enterprises located in every state of the United States, are the individuals and businesses that facilitate the global and domestic relocation of employees and transferees across the globe, as well as the companies relocating their respective employees, while complying with the law. Our broad and diverse membership includes relocation management companies, moving organizations, immigration firms, human resources consultancies and hundreds of other suppliers. These organizations include many small and family-owned businesses as well as larger enterprises. Our industry employs approximately 250,000 people, with about 80% of our members being small to medium-sized businesses. In 2024, our members moved over half a million employees as part of

a formalization corporate mobility program to meet the talent needs of their private and public sector employees.

Your legislation will simplify state taxation requirements for these employers and their mobile workforces. We look forward to working with you on this important piece of legislation.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael T. Jackson", written in a cursive style.

Michael T. Jackson  
Vice President  
Public Policy and Research