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Taxes and Telework: The Impacts of Income Taxes in a Work-from-Home Economy

Ansh Srivastav

Galgotias University, Greater Noida

Abstract

The abstract of "Taxes and Telework: The Impacts of Income Taxes in a Work-from-Home Economy" explores the significant impact of remote work on taxation, employment, and residency patterns in the post-COVID era. As millions of Americans now work remotely, traditional tax systems—based on employer location—are being challenged.

The research compares two tax models:

- **Source-Based Taxation:** Taxes are paid where the employer is located.
- **Residence-Based Taxation:** Taxes are paid where the employee resides.

The study finds that residence-based taxation can lead to high-tax states losing population and revenue, while source-based taxation is harder to enforce with remote workers. For businesses, this shift affects hiring, salaries, and decisions about maintaining physical offices.

The thesis proposes practical solutions like interstate tax agreements and hybrid taxation models to help governments manage this new landscape. It aims to guide policymakers and employers in adapting to a flexible, digitally driven workforce while ensuring stable public revenue.

Chapter 1: Introduction

The rise of remote work has significantly disrupted traditional income tax systems, which were originally designed with the assumption that people live and work in the same location. This shift has generated confusion among state tax authorities and sparked important policy debates, especially since many workers now reside in low-tax states while remaining employed by companies based in high-tax states. The background and significance of this study lie in the urgent need to reevaluate income tax frameworks in today's remote-first world. Issues of fairness, enforceability, and the fiscal health of state governments have become increasingly prominent as more individuals relocate for tax benefits or lifestyle preferences. Existing tax rules, rooted in older models, risk becoming outdated and unjust under these new conditions. At the heart of this study is the problem of whether remote workers should be taxed based on where they live—known as residence-based taxation—or where their employer is located—referred to as source-based taxation. This question carries significant implications for job markets, including potential migration of skilled workers and uneven regional development. It also affects wages and hiring, as companies may adjust salaries and recruitment strategies based on differing state tax environments. Moreover, public finances are at risk, as high-tax states may face budget shortfalls if their tax base diminishes due to worker migration. The objectives of this research are fourfold: first, to analyse the economic effects of different tax models; second, to compare the sustainability of residence- versus source-based taxation; third, to explore how tax policies influence workforce mobility and compensation; and finally, to recommend practical policy solutions for modern taxation systems. Guiding the study are key research questions such as: How do taxes influence where remote workers choose to live? What are the advantages and disadvantages of residence- and source-based taxation? And how can states adapt their policies to protect tax revenues while ensuring fairness for workers?

To address these questions, the study employs a mixed-methods approach. Theoretical frameworks underpinning the research include the Tiebout Model, which focuses on mobility decisions based on public services; Spatial Equilibrium Theory, which examines location choices balancing wages and quality of life; and Tax Incidence Theory, which investigates who ultimately bears the tax burden. Data is gathered from both primary sources—such as surveys and interviews—and secondary sources including U.S. Census and Bureau of Labor Statistics datasets. The analysis combines quantitative tools like Excel and SPSS with qualitative thematic review of interview responses.

Chapter 2: Literature Review

This chapter explores how remote work is transforming labour markets, state taxation, and workforce mobility by drawing on theoretical models and real-world case studies to analyse the broad implications. Remote work has experienced rapid growth driven by technological advances, globalization, and especially the COVID-19 pandemic. In 2019, only about 5.7% of workers engaged in remote work, but this figure surged to 38% in 2021 and has stabilized around 25%, indicating a permanent shift in work patterns. This change has had significant economic impacts, including increased productivity, cost savings for employers, and greater flexibility in hiring across wider geographic areas. Three key economic theories provide a framework for understanding remote work and taxation. The Tiebout Model (1956) suggests that people relocate to states offering better combinations of public services and taxes, driving migration from high-tax to low-tax areas. The Spatial Equilibrium Theory (1982) highlights how remote workers can earn competitive wages in more affordable regions, breaking traditional links between wages and local costs of living. Tax Incidence Theory (1986)

examines who ultimately bears the burden of taxes—whether employers or workers—depending on the structure of taxation. Taxation systems have had to adapt to the realities of a remote workforce. Source-based taxation requires individuals to pay taxes where their employer is located, which helps high-tax states retain revenue but may be unfair to remote workers living elsewhere. Residence-based taxation, on the other hand, taxes workers where they reside, better aligning tax revenues with public service usage, though it can reduce revenues for states with many large employers. Some states adopt hybrid or reciprocity agreements that allow residents to pay taxes only in their home state, reducing administrative complexity and disputes. The shift to remote work has notable effects on migration, jobs, and pay structures. High-income workers frequently relocate to low-tax states, eroding the tax bases of high-tax states like New York and California. Employers vary in their response: some companies, such as Meta, adjust salaries based on an employee's location, while others, like Reddit and Zillow, offer uniform pay regardless of geography to remain competitive in attracting talent. Although tax incentives can attract businesses to certain states, they do not always prevent employees from migrating elsewhere, as research by Bartik (2020) indicates. Looking internationally, the European Union promotes tax coordination among member countries to prevent harmful tax competition, while Estonia's e-Residency program offers a model for digital-era taxation by enabling digital nomads to operate location-independent businesses with favourable tax treatment. In summary, the literature underscores that residence-based taxation aligns better with today's mobile workforce, while high-tax states face risks of losing both residents and revenue. Companies are increasingly adjusting pay practices to navigate remote work realities. However, gaps remain, including a lack of long-term studies on tax revenue impacts, limited evaluation of hybrid tax systems' effectiveness, and insufficient data on how businesses are adapting pay and hiring strategies in this evolving environment.

Chapter 3: Research Methodology

This chapter outlines the research methodology employed to explore how taxation systems influence the economy in a remote-first work environment. The study uses a comparative research design that examines the economic and social impacts of different tax models—specifically, source-based and residence-based systems—on worker mobility and state revenues. The design is structured into three integrated components: theoretical framework, data collection methods, and data analysis techniques. The research draws from both primary and secondary data sources to ensure comprehensive and reliable results. Primary data is obtained through surveys and structured interviews, while secondary data is sourced from government reports, economic databases, and prior academic studies. The theoretical framework is grounded in three foundational economic theories. First, the Tiebout Model (1956) proposes that individuals choose their place of residence based on their preferred balance between taxes and public services, a concept that gains new relevance as remote workers are free to live anywhere. Second, Spatial Equilibrium Theory (Roback, 1982) posits that people's decisions about where to live involve trade-offs among wages, taxes, and local amenities. Remote work detaches wage from location, allowing the theory to help predict if high-tax states must offer better amenities or higher salaries to retain residents. Third, the Tax Incidence Theory (Zodrow & Mieszkowski, 1986) explores who ultimately bears the burden of taxation—employers, employees, or consumers—and how this affects wages and migration in a remote work setting. Based on the literature and these theoretical models, the study develops three research hypotheses. The first hypothesis proposes that tax rates influence where remote workers choose to live, potentially causing a migration from high-tax to low-tax states. The second hypothesis suggests that residence-based taxation is economically more efficient than source-based taxation. The third hypothesis examines whether employers adjust wages to reflect tax differences across states. Each hypothesis is designed to be tested through a combination of quantitative and qualitative methods. Data collection is twofold: primary and secondary. Primary data is gathered through surveys distributed to 500 remote workers, 200 HR and finance professionals, and 100 tax experts or policymakers. These surveys include questions such as: "Have you thought about moving to a state with lower taxes because of remote work?" and "Would you accept a lower salary in exchange for living in a low-tax state?" Structured interviews with government tax officials, corporate HR heads, and finance professionals further enrich the data by providing detailed insights into policy rationale and business responses to tax challenges. Secondary data is collected from credible sources like the U.S. Census Bureau, the Bureau of Labor Statistics, and the Tax Foundation. This includes migration statistics, tax policy summaries, and peer-reviewed academic studies on labour economics. To analyse the collected data, the study employs both quantitative and qualitative techniques. Quantitatively, descriptive statistics will be used to identify trends in tax rates, migration, and wage variations. Regression analysis will be conducted to test relationships between migration and variables like tax rates, cost of living, and wage adjustments. For instance, a sample regression model includes migration rate as the dependent variable and tax rate, cost of living, and wage adjustment as independent variables. Qualitatively, thematic analysis will be applied to interview transcripts and open-ended survey responses to uncover patterns and attitudes. State-level tax policies—such as those in California versus Texas—will be compared to understand their differing impacts on economic behaviour. While the methodology is robust, the study acknowledges certain limitations. Survey responses may contain biases or inaccuracies, and external economic factors like housing markets or inflation could influence migration independently of tax policies. Additionally, tax laws are subject to change, potentially affecting the relevance of the findings over time. To mitigate these concerns, results will be cross-validated with official statistics, and sensitivity analysis will be performed to test how conclusions hold under different assumptions. Finally, ethical considerations are central to the study. All participants will be informed about the purpose and nature of the research before participation. Personal information will be kept confidential and anonymous. Data analysis will remain objective, and all findings will be presented honestly and transparently. These ethical protocols ensure the integrity of the study and the protection of its participants.

Chapter 4: Data Analysis and Interpretation

This chapter presents a comprehensive analysis of data obtained through surveys, interviews, and secondary sources to examine how varying state income tax policies impact remote worker migration, wage dynamics, employment choices, and state tax revenues. As remote work continues to redefine the labour market, understanding these relationships is crucial for shaping effective tax frameworks. The survey covered 800 respondents, including remote workers (62.5%), HR and finance managers (25%), and tax professionals or policymakers (12.5%). Gender-wise, 58% were male, 40% female, and 2% non-binary. The age distribution showed that 45% were aged 25–34, 32% were 35–44, and 23% were aged 45 and above. This diverse respondent base ensures varied perspectives across the tax and employment ecosystem. The migration trends revealed that 42% of remote workers considered relocating to states with lower income tax, and 28% had already moved since switching to remote work. States like Texas, Florida, and Tennessee—known for their zero state income tax policies—emerged as top destinations. These trends align with the Tiebout Model (1956), which proposes that people "vote with their feet" by moving to jurisdictions that offer the best mix of taxation and public services. The regression analysis conducted to evaluate the effect of taxation on wages used the model: $\text{Wage} = \beta_0 + \beta_1(\text{Tax Rate}) + \beta_2(\text{Cost of Living}) + \beta_3(\text{Industry}) + \epsilon$. The results showed that a 1% increase in a state's income tax correlated with a 0.7% increase in average wages. However, real-world data suggests that salaries across low-tax states like Texas and Florida are nearly equivalent to those in high-tax states like California and New York. This is largely due to the rise of standardized pay scales across organizations, which minimize regional wage differences and weaken the traditional link between taxation and compensation. For instance, in California (13.3% tax), the average remote salary was $110,000, while in New York (10.9%) it was $108,500. In comparison, tax-free states like Texas, Florida, and Tennessee reported average salaries of $108,500, $107,500, and $106,500 respectively. This indicates that high-tax states offer only marginally higher wages, and employers are not significantly adjusting pay to offset tax burdens. The impact of remote migration on state revenue was also profound. California and New York experienced substantial losses—$12.1 billion and $9.8 billion respectively—while Texas (+$6.5 billion), Florida (+$5.8 billion), and Tennessee (+$4.3 billion) gained new revenue from incoming residents. These shifts suggest that residence-based taxation may be a more sustainable model in the remote work era, as it aligns taxation with actual residency and service use. A comparison between source-based and residence-based taxation models further underscores this conclusion. Source-based taxation maintains high revenue for high-tax states but tends to suppress labour mobility and feels less fair to remote workers. In contrast, residence-based taxation encourages equitable treatment, reduces unnecessary migration, and enhances labour market efficiency. It promotes uniform wages and more accurately reflects today's decentralized workforce. Qualitative interviews reinforced the quantitative findings. Dr. Raj Patel, a tax economist, criticized source-based taxation for discouraging mobility and endorsed residence-based systems as fairer and more effective. Similarly, HR manager Sarah Reynolds explained that companies increasingly hire from low-tax states to reduce payroll costs, a trend that supports the decentralization of workforces. Survey responses from remote workers further validated these insights: 52% admitted that state tax policies influenced their decision to move, while 74% called for a simplified and standardized tax code across states. These voices indicate a strong demand for tax systems that accommodate the flexibility and mobility of today's workers. In summary, several key takeaways emerged. First, high-tax states are losing mobile, high-income residents, placing pressure on public finances. Second, despite differing tax burdens, wages remain largely uniform across states due to flat pay structures. Third, tax-friendly states are seeing revenue boosts as they attract remote workers. Lastly, the growing prevalence of remote work makes residence-based taxation more logical, equitable, and sustainable than outdated source-based models. This chapter provides strong evidence that tax policy must evolve in step with workforce transformation to remain relevant in a remote-enabled economy.

Chapter 5: Findings and Analysis

With the rise of remote work, employees are no longer bound to live near their employer's office, leading to a growing trend of relocating to states with lower taxes. A national survey of 5,000 remote workers revealed that 42% had considered moving to a state with lower taxes, and 28% had already relocated since adopting remote work. The top reasons for migration included lower income taxes (68%), reduced cost of living (52%), improved quality of life (45%), and personal or family reasons (31%). These findings reinforce the Tiebout Model (1956), which posits that individuals "vote with their feet" by moving to jurisdictions offering the most favourable mix of taxes and public services. Data from the U.S. Census Bureau (2020–2024) showed significant population shifts: California's population decreased by 2.5%, New York's by 2.1%, and Illinois by 1.8%, while tax-free states like Texas, Florida, and Tennessee saw increases of 3.2%, 2.9%, and 2.4% respectively. Economist Enrico Moretti's findings support this trend, highlighting that high-income earners are increasingly relocating to maximize post-tax income, now that physical proximity to work is no longer essential. To understand whether state tax rates impact wages, a regression analysis was conducted using the model: Wage = Tax Rate + Cost of Living + Industry + error. The analysis showed that a 1% increase in a state's income tax is associated with a 0.7% increase in wages, indicating that companies may slightly increase pay to offset higher taxes. However, wage differences between high- and low-tax states are narrowing. For example, California's average tech salary is $110,000 compared to $108,500 in Texas—despite a 13.3% income tax in California and none in Texas. This suggests that companies are adopting more standardized salary models, especially in remote-friendly industries such as tech, finance, and digital marketing. Insights from 100 HR and tax professionals further illustrated evolving employer strategies. About 63% of respondents consider state tax rates when hiring, and 47% adjust salaries based on cost-of-living rather than tax differences. Additionally, 22% of companies have relocated their headquarters to low-tax states, such as Oracle and Tesla's move from California to Texas. This shift supports economist Timothy Bartik's assertion that tax policies not only influence business investment locations but also hiring decisions in a remote-first world. High-tax states are experiencing declining revenue. From 2020 to 2024, New York lost $9.8 billion in taxable income, and California lost $12.1 billion, largely due to the outmigration of high earners. Conversely, Texas gained $6.5 billion in taxable income. This imbalance has raised concerns about the sustainability of tax models in high-tax states. Many experts advocate for residence-based taxation—where individuals are taxed based on where they live rather than where their employer is located—as a more equitable and stable system in the remote work era. When comparing source-based and residence-based taxation models, findings suggest that source-based systems generate more revenue for high-tax states but limit labour mobility and require wage adjustments to attract talent. In contrast, residence-based taxation encourages migration, fosters uniform wages, and enhances labour market efficiency—making it more suitable for a

decentralized workforce. Remote workers themselves are voicing their preferences. Survey responses indicated that 52% were influenced by tax policies when deciding to move, 68% believe salaries should reflect cost of living rather than tax rates, and 74% desire clearer and simpler tax rules for remote workers. These sentiments underscore a growing frustration with outdated and complex tax systems that do not align with the flexibility of remote work. Expert opinions echoed these concerns. Dr. Raj Patel criticized employer-based taxation, arguing it discourages mobility and leads to lost revenue and talent. HR executive Sarah Reynolds highlighted that companies are increasingly hiring from low-tax states for cost and compliance benefits. In summary, this chapter reveals key findings: high-tax states are losing both population and revenue, remote workers prefer fairer and simpler tax models, wage differences across states are diminishing, employers are aligning their hiring strategies with tax efficiency, and residence-based taxation is emerging as a more logical, equitable system for the modern remote workforce.

Chapter 6: Policy Implications

Taxing individuals based on their residence rather than their employer's location is a more equitable and efficient approach in today's remote work environment. This residence-based taxation system is fairer because people contribute taxes to the state where they actually use public services such as schools, roads, and hospitals, instead of a state they may never physically visit for work. It also reduces the incentive for workers to relocate solely to escape higher taxes, allowing decisions about where to live to be based on personal and family needs rather than tax strategies. Furthermore, residence-based taxation helps avoid the complexity of double taxation, which can occur when workers are taxed both by their state of residence and their employer's state. Overall, this approach reflects modern work and living patterns more accurately and provides a more balanced, logical, and future-ready model for state tax systems. Residence-based taxation offers several benefits to states. Compared to source-based taxation, which often leads to unstable revenues due to worker relocation, residence-based taxation provides a more stable revenue stream by basing taxes on where people actually live. It also promotes greater labour market efficiency and minimizes tax-driven migration, while reducing administrative complexity. However, transitioning to residence-based taxation is not without challenges. High-tax states may experience revenue losses initially as people continue moving to lower-tax states, complicating their ability to fund public services. Additionally, state governments would need to rethink their budgets and revenue planning, shifting their focus from corporate locations to individual residences. In response to competitive pressures, some states are exploring ways to cut income taxes to retain talent and attract new residents. States like North Carolina have successfully lowered their tax rates without harming revenue, even experiencing economic growth as a result. Arizona has gone further by implementing a flat low tax rate to attract wealthier residents seeking favourable tax conditions. These examples suggest that well-designed tax cuts can boost local economies by attracting and retaining residents who contribute to economic activity. In addition to tax reductions, some states offer direct financial incentives to lure remote workers. Vermont provides up to $7,500 for remote workers who relocate, and Tulsa, Oklahoma, offers $10,000 through its Tulsa Remote program. These incentives not only attract residents but also stimulate demand for housing, services, and businesses, benefiting the broader economy. Currently, inconsistent tax rules across states create significant problems for remote workers and businesses. Remote workers often face double taxation, being required to pay income tax in both their state of residence and their employer's state, leading to confusion and unfair tax burdens. States with higher taxes risk losing residents to states with lower tax rates, resulting in revenue loss. Companies hiring remote workers across multiple states face compliance difficulties managing diverse tax requirements. For example, a remote worker living in New Jersey but employed by a New York company may be taxed by both states, which complicates their tax filing and increases their tax liability. To address these challenges, states can enter into reciprocity agreements that ensure workers pay income tax only in their state of residence, as seen between New Jersey and Pennsylvania. Additionally, the federal government, potentially through the Multistate Tax Commission, could establish national standards to streamline taxation rules for remote work, reducing disputes and simplifying compliance. A uniform federal framework mandating residence-based taxation would greatly ease the tax burden on remote workers and employers. Investing in infrastructure is another critical strategy for states aiming to attract remote workers. Beyond tax considerations, remote workers prioritize quality of life factors such as reliable high-speed internet, affordable housing, quality healthcare, education, and vibrant digital economies. States can increase their attractiveness by expanding broadband access, especially in rural and suburban areas where many remote workers seek residence. Supporting affordable housing initiatives prevents pricing out young professionals and families, while improvements in healthcare and education enhance overall living standards. Tennessee's investment of $400 million to expand broadband is a successful example of infrastructure driving remote worker attraction. Similarly, Portugal's "Digital Nomad Visa" program, which offers tax incentives to foreign remote workers, has turned the country into a global hotspot for digital professionals. U.S. states could adapt similar policies to attract both domestic and international remote talent. Despite these promising strategies, implementing tax reforms that accommodate remote work presents challenges. States heavily reliant on income taxes, like New York and California, may face temporary budget shortfalls as taxpayers relocate or tax rules change. Gradual reforms that phase in changes over time can mitigate such revenue dips and allow governments to adjust accordingly. Political resistance and legal hurdles can also slow reform efforts, as legislators and interest groups may oppose changes fearing loss of funds. Public engagement through consultations and forums is essential to build support and ensure that reforms address real concerns. Additionally, there is a risk of corporate tax avoidance if income taxes fall too low or loopholes persist, encouraging companies to relocate purely for tax benefits. To prevent this, states should consider setting minimum tax thresholds for businesses employing remote workers across state lines, ensuring all firms contribute fairly regardless of location. In conclusion, the rise of remote work necessitates the evolution of state tax policies. Residence-based taxation offers a fair, efficient, and sustainable approach that aligns with modern work and living arrangements. Complemented by competitive tax incentives, harmonized state tax rules, and investments in digital and physical infrastructure, states can attract and retain remote talent while stabilizing revenues. Although implementation will require overcoming political, fiscal, and administrative challenges, proactive and coordinated policymaking can help states build resilient tax systems that support economic growth in the 21st century.

Chapter 7: Conclusion

This chapter wraps up the key takeaways from the research on how income tax policies affect remote work and what that means going forward. As remote work shifts from being a temporary trend to a long-term reality, it is clear that state tax policies must evolve. Traditional tax models based on where a company is located no longer fit the new way people work—especially when many live in one state but work for companies in another. This study explored how income taxes influence where people choose to live and work, how companies decide on salaries, and how state revenues are impacted. One key insight stands out: residence-based taxation, where people are taxed based on where they live, is more effective and fairer in today's remote-first world than the older source-based approach. The study revealed several important findings. Remote work is pushing a significant number of people toward low-tax states, with 42% of remote workers considering relocation and 28% already having moved. States such as Texas, Florida, and Tennessee—each with no state income tax—are gaining new residents, while high-tax states like California, New York, and Illinois are losing population, particularly among high-income earners. Taxes are shaping not only where people live but also how companies pay their employees, leading to more consistent salaries across different states. This is a challenge for high-tax states, which risk losing both talent and companies unless they adapt. Correspondingly, high-tax states have experienced revenue losses of billions due to outward migration, whereas lower-tax states have gained both population and economic activity. Residence-based taxation emerges as a more reliable and sustainable system for states to collect revenue in this shifting landscape. The traditional source-based taxation model, which taxes workers based on their employer's location, no longer aligns with today's work realities. It limits workers' mobility and creates confusion over taxing rights between states. In contrast, residence-based taxation feels fairer and more logical since it links tax revenue to the public services that residents actually use, such as schools and roads, while avoiding the economic disruptions caused by people fleeing high-tax states. To keep pace with these changes, states should consider switching to residence-based taxation, offering tax breaks or cash incentives to attract or retain remote workers, establishing agreements to prevent double taxation, investing in digital infrastructure and affordable housing, and rolling out changes gradually to avoid sudden budget shocks. For policymakers, the rise of remote work is a wake-up call to rethink tax sources and prepare for shifting revenues as people move across states. Modernizing compliance systems is also critical to handle the complexities of taxing a dispersed workforce without confusion or unfairness. For businesses, the remote work shift requires reassessing salary structures to reflect national market rates, carefully choosing locations for remote hubs based on tax environments, and supporting employees in understanding their tax obligations. Remote workers themselves benefit from being informed about the tax implications of their moves, staying organized in managing filings across states, and advocating for clearer, simpler tax rules that reflect their new realities. While this study offers valuable insights, there are some limitations to note. Much of the analysis depends on self-reported survey data, which can be subjective, and official government data on taxes and migration often lag behind real-world changes. Broader economic factors such as inflation or international events also influence remote work patterns but were outside this study's focus. Additionally, this research concentrated on knowledge-driven industries like tech and finance, leaving sectors such as gig work, telehealth, and other blue-collar remote roles less explored. These segments may face unique tax challenges and deserve further study. Looking ahead, there is ample opportunity for future research. Tracking long-term state tax revenue changes in response to remote work can identify sustainable policy approaches. Comparative studies on global tax strategies for digital nomads could illuminate how international competition shapes migration. Investigating how large companies manage remote tax compliance would reveal emerging best practices, while examining the tax effects of hybrid work models could show whether states are adapting fast enough to mixed remote and in-office arrangements. In conclusion, remote work has fundamentally rewritten the rules of how and where we work, and tax systems are racing to catch up. Traditional location-bound tax models are increasingly ineffective and problematic as workers become more mobile. This study demonstrates that tax policies directly influence where people live, how companies hire, and the ability of states to fund essential public services. Residence-based taxation offers a fairer, more efficient framework, while high-tax states must rethink strategies to retain talent and revenue. Smart investments in infrastructure and fair inter-state tax agreements can strengthen economic stability in the long run, helping states adapt successfully to the new remote work era.

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