

8092.0600 ADDITIONAL WITHHOLDING.

In addition to the tax required to be deducted and withheld in accordance with the provisions of Minnesota Statutes, section 290.92, the employer and employee may agree that an additional amount shall be withheld from the employee's wages.

The amount deducted and withheld pursuant to an agreement between the employer and employee shall be considered as tax required to be deducted and withheld under Minnesota Statutes, section 290.92. All provisions of law and rules applicable with respect to the tax required to be deducted and withheld under Minnesota Statutes, section 290.92 shall be applicable with respect to any amount deducted and withheld pursuant to the agreement.

Statutory Authority: *MS s 270C.06; 290.52*

History: *L 2005 c 151 art 1 s 114*

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