

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.652 Tax withheld; payments or persons excepted.

Sec. 52. Employers shall not withhold any tax from the following payments or persons:

- (a) Compensation paid to domestic help.
- (b) Compensation paid to a person who is not an employee, including an independent contractor.
- (c) An amount allowed and paid to an employee as reimbursement for expenses necessarily and actually incurred by the employee in the actual performance of his or her services, and that is deductible by the employer.
- (d) A qualified taxpayer. "Qualified taxpayer" means that term as defined in section 35(12)(c)(i).

History: 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1996, Act 442, Imd. Eff. Dec. 19, 1996.