



# State of New Hampshire

## Department of Labor

Ken Merrifield  
Commissioner of Labor

Rudolph W. Ogden III  
Deputy Labor Commissioner

April 29, 2021

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**SENT BY EMAIL AND FIRST CLASS MAIL TO:**

Pembroke, NH 03275

Continental Resources, Inc.  
175 Middlesex Turnpike  
Bedford, MA 01730

Re: Continental Resources, Inc.  
Case: #62164

**CONFIRMATION OF VERBAL DECISION**

A telephonic hearing in the above-captioned matter was held on April 28, 2021. The claimant appeared on his own behalf and Ms. Shattuck appeared as the employer's representative. At the start of the hearing, both parties confirmed under oath that their earlier submissions to the Department were true and accurate to the best of their knowledge and belief.

Based on those submissions, the hearings officer determined that the Department lacked authority to rule on the issue presented, which, both parties agreed, was whether the claimant is subject to Massachusetts income tax for his 2020 earnings while working for the employer. Accordingly, the claim was dismissed for lack of jurisdiction, by verbal order communicated at the conclusion of the hearing.

**BACKGROUND AND STATEMENT OF THE CASE**

The claimant filed on February 8, 2021, alleging that he is owed wages based on improper payroll withholdings/deductions totaling \$3,543.92. He claims that the withheld amounts were for Massachusetts state taxes, but he was misclassified as a Massachusetts employee; he was not subject to Massachusetts taxes. Notice of claim was sent to employer on February 12, 2021. The employer's objection was received on March 11, 2021. In that objection the employer denied that the claimant was misclassified and asserted that his position reported to the company headquarters in Bedford, Massachusetts. The claimant requested a hearing and a notice of hearing was sent on March April 1, 2021.

The issues noticed for the hearing were under RSA 275:43, I — Weekly (unpaid wages), and RSA 275:48, I — Withholding of Wages (illegal deductions from wages).

### FINDINGS OF FACT

These findings are based upon the parties written submissions and their testimony (to the extent not contested by the other party) at the hearing and matters of record in the Department file.

The claimant is [REDACTED]. He worked for the employer from January 27, 2020 to July 29, 2020. Ms. Shattuck, [REDACTED] lives in Plymouth, Massachusetts and is the employer's HR director. The employer's headquarters is in Bedford, Massachusetts.

Over the course of the claimant's employment, the employer deducted Massachusetts income tax from his payroll checks, totaling \$3,543.92. These deducted amounts were subsequently paid over to the Massachusetts taxing authority.

Claimant and employer do not agree as to the all of the facts regarding the extent to which claimant worked from home in Pembroke as opposed to being required to work out of company headquarters in Bedford, Massachusetts. However, for reasons stated in the next section, it is not necessary to resolve these disputes.

### DISCUSSION AND CONCLUSIONS

The claimant denies that he is subject to Massachusetts income tax. The employer contends that he does not fall into any exemptions from the Massachusetts income tax under the law of that state and, failing that, he is subject to the tax and the amounts were properly deducted from his pay.

RSA 275:48, I(a) expressly authorizes employers to make deductions required by state or federal law, including payroll deductions. The Department has no statutory authority to decide whether an employee is subject to another state's income taxes or not. Analyzing the issue of liability for Massachusetts income taxes would require an analysis of Massachusetts state taxation rules and laws, which the Department is not authorized to do. It appears that the claimant's proper recourse is to the Massachusetts taxing authority.

### DECISION

For reasons stated, the threshold issue presented—whether the claimant is subject to Massachusetts income tax—is beyond the jurisdiction of a Department wage and hour hearing. Accordingly, the claim is hereby **dismissed**.

Such is the order of the Department, conveyed to the parties verbally at the conclusion of the hearing on April 28, 2021.

Any party aggrieved by this Decision may appeal it in the manner specified by RSA 275:51, V not later than twenty (20) days from the date of the verbal decision, by petition to the Superior Court setting forth that said decision is erroneous, in whole or in part, and specifying the grounds upon which same is claimed to be in error. The scope of review by the Superior Court is limited to questions of law. In the event that an appeal is filed, the party appealed against will be served with a notice of the appeal from the Superior Court. The party appealed

against is required to respond to this notice, in writing, to the Superior Court, and may wish to contact the Clerk of Superior Court for assistance at that time. Failure to respond in writing may result in a reversal of the decision.

Due to operator error, the hearing was not recorded. However, the facts on which the decision was based are set forth herein and are all taken from the parties' written submissions, limited to those matters agreed to by the parties at the hearing.

Very truly yours,

A handwritten signature in black ink, appearing to read "George A. Stewart". The signature is written in a cursive style with a prominent horizontal line across the top.

George A. Stewart  
Hearing Officer

GAS/cb