

## CALCULATING CITY WORKDAYS

To calculate the number of work days in 2020, use a standard 5 day work week working 8 hours per day:

262 Total Workdays in 2020

Month	# of work days
January	23
February	20
March	22
April	22
May	21
June	22
July	23
August	21
September	22
October	22
November	21
December	23

The Michigan Governor decreed the stay-at-home order effective March 24, 2020. If you began working from home on 3/24/20 in a city with no local taxes, the workdays would calculate as follows:

You worked within the city limits in January, February, and 16 days in March (March 1<sup>st</sup> through March 23). In this example you would have worked 59 days in the city and 203 days outside of the city.

### **Non-standard work week**

If you work a non-standard work week, you will need to document the days on a calendar or contact the city in which you work for assistance. The city should provide direction on how to calculate/document the days worked within the city.

## LEAVE CALCULATION EXAMPLE

There have been some questions on how sick, vacation and holidays impact the allocation of time worked within and outside the City. The following example explains how the numbers should be reported on the "Wages and Excludible Wages Schedule – Attachment 2-1."

### **Example:**

Total Working Days for the Year: 260

Sick, Vacation & Holidays for the Year: 30

Days Worked within East Lansing: 100

Total Wages per Box 1 of the W-2: \$75,000

### **Calculation of Taxable and Excludable Wages:**

1/21/21

Total Working Days for the Year: 260  
Sick, Vacation & Holidays for the Year: (30)  
Actual Days Worked: 230  
Days Worked within East Lansing: 100  
Percentage Taxable: 43.48%  
Total Wages: \$75,000  
Total Taxable Wages: \$32,610  
Excludable Wages: \$42,390

If you have any questions, please contact the East Lansing Tax Administrator at 517 319-6862.