

2023 CALCULATING CITY WORKDAYS

To calculate the number of work days in 2023 (including holidays), use a standard 5 day work week working 8 hours per day:

MONTH	# of workdays
January	22
February	20
March	23
April	20
May	23
June	22
July	21
August	23
September	21
October	22
November	22
December	<u>21</u>
260 Total Workdays in 2023	

Non-standard work week

If you work a non-standard work week, you will need to document the days on a calendar that you are working within the city limits 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 with in East Lansing: 100
Total Wages per Box 1 of the W-2: \$75,000

Calculation of Taxable and Excludable Wages:

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 or the city in which you work.