

EAST LANSING: NON-RESIDENT WAGE ALLOCATION FOR WORKING FROM HOME DURING THE PANDEMIC

Non-residents who have been working from home, rather than from their workplace in East Lansing, will be able to allocate the time spent working outside the City. This only applies to time actually spent working from home. This doesn't apply to those being paid to stay home (being on-call) and not working except for answering occasional e-mails or phone calls. Wages paid for staying home and on-call are treated similarly to pay related to holidays and time off (sick, vacation, etc). To assist in determining whether a non-resident is eligible to allocate their time, it is required that an additional form be filled out. If preparing a return through a software program, the form will be called CF-COV. If preparing a return by hand, the form is called EL-COV (PDF). If allocating wages, this form is a required attachment and must be submitted with the individual's submitted return. If not allocating wages, this form does not need to be submitted.

If an individual is eligible to allocate their time inside and outside the City, the East Lansing Income Tax Office also requires a letter from their employer verifying the information on their return. This does not need to be an overly formal letter. It can be from a direct supervisor, as long as it is on the employer's letterhead. This letter must be submitted along with the individual's return. An individual's refund cannot be processed until after this documentation is received. This wage allocation only applies to non-residents who choose to allocate their time. Residents are taxed on all wages, no matter where they are earned.

If you have any questions about this process, please contact the City of East Lansing Tax administrator at 517.319.6868 or visit their website at [East Lansing Tax Website](#)