1. **Who must pay the East Lansing income tax?**
   
a) Residents of East Lansing  
b) Nonresidents working in East Lansing, including most of Michigan State University’s central campus.

2. **I have an East Lansing address for my residence and/or my location of work. How can I determine if I am subject to the East Lansing income tax?**
   
Please see the City of East Lansing’s [Income Tax Boundary Maps](#). This jurisdiction map is intended to support taxpayers in determining their tax status for residency and location of work. If you are still unsure of your tax status, please consult your local tax authority.

3. **What is the East Lansing income tax rate?**
   
1 percent for residents and 0.5 percent for nonresidents working in East Lansing.

4. **When is the East Lansing income tax effective?**
   
Jan. 1, 2019. MSU is required to withhold this tax on applicable MSU employees beginning with payrolls in January 2019. This included the Jan. 4, 2019, biweekly payroll for pay dates Dec. 9-Dec. 22, 2018.

5. **The City of East Lansing has published the EL-W-4 Employees Withholding Certificate. Is this the form I need to file with MSU?**
   
No. All MSU employees will complete their W-4 Local Tax withholding form directly in EBS. All MSU employees will need to review and confirm their residency and work location on the W-4 Local Tax form.

6. **How will my MSU withholdings be handled?**
   
MSU employees are required by Michigan law to complete and certify a W-4 Local Tax form. Electronic W-4 Local Tax forms with an East Lansing option are available in EBS. There are two prepopulated forms you need to review, edit if necessary and certify – Residency and Location of Work. MSU will withhold based on these forms.

7. **What if I live in East Lansing but work outside of East Lansing in a city that also has an income tax?**
   
Your W-4 Local Tax form will default to East Lansing for residency and if you had previously selected and certified your taxable location of work, it will remain unchanged. If you did not previously select your location of work, it will default to East Lansing. Your local tax authority can provide guidance should you have questions about selections for withholding.

8. **MSU already has my home address and knows where I work. Why do I need to complete and certify W-4 Local Tax forms in EBS?**
Taxable boundaries are not the same as city (address) boundaries. For this reason, the use of city or zip code in an address is not a completely reliable indicator of taxability (see Question 2 above for tax jurisdiction map). Therefore, each employee will be required to complete and certify their W-4 Local Tax forms in EBS to declare taxability.

9. I am not an East Lansing resident, and I have a nine-month appointment working in East Lansing during the academic year. Will MSU still withhold taxes from my pay?

If East Lansing is selected in your W-4 Local Tax for location of work, MSU will withhold at the 0.5 percent tax rate.

10. Are students exempt from the East Lansing income tax?

Student status alone does not exempt an individual from the tax. All wages earned at an East Lansing work location are required to be taxed at the 0.5 percent tax rate. If your driver’s license has an East Lansing address or your permanent address in EBS is East Lansing, you may be considered a resident and be required to pay the 1 percent tax rate for residents. You can find exemption information in the City of East Lansing’s Income Tax FAQ for Individuals.

11. I work at an MSU extension office full time outside of East Lansing and do not live in East Lansing. Will MSU withhold the East Lansing income tax from my pay?

If you select ‘Other/no applicable city tax’ on your W-4 Local Tax form for residency and location of work, MSU will not withhold the East Lansing income tax from your pay.

12. What do I do if I work in more than one taxable city?

The W-4 Local Tax form in EBS accepts one work location. The location you select will have withholding on 100 percent of your earnings. Your local tax authority can provide guidance should you have questions about selections for withholding.

MSU employees are encouraged to keep a simple log of days worked in taxing cities. Please be aware that taxing cities may require you to furnish support of your time worked outside of their city and may also require you to obtain your employer’s certification of the support. Your local taxing authority can provide guidance should you have questions.

13. I don't work or live in East Lansing. Will MSU withhold the East Lansing income tax from my pay?

If you select ‘Other/no applicable city tax’ on your W-4 Local Tax form for residency and location of work, MSU will not withhold the East Lansing income tax from your pay.

14. Thanks, but I still need help!

The Payroll Office is happy to help. Please email all East Lansing income tax-related questions or comments to ctrl.payroll@ctlr.msu.edu.

The city’s General FAQ also may be of assistance.