REGULATION 2 - 2

IMPOSITION OF TAX - NON-RESIDENT EMPLOYEES

In the case of individuals who are non-residents of Tiffin, there is imposed an annual tax as provided in Regulation 1 - 1(P) for work done or services performed or rendered within the City of Tiffin, whether such compensation or remuneration is received or earned directly or through an agent and whether paid in cash or in property. When the principal office or workstation of a non-resident is located within the City, only time spent working outside of the City is excluded from tax. The taxable income can be calculated by multiplying the income by the number of days worked in Tiffin and dividing by the total number of days worked. (The standard is 260 days for a calendar year.) The items subject to tax under this section are the same as those listed and defined in Regulation 2 - 1.