DELAWARE SCHEDULE W

APPORTIONMENT WORKSHEET

NAME

SOCIAL SECURITY NUMBER

If income of non-resident taxpayers derived from Delaware sourced employment includes income earned while working outside of the State of Delaware, an allowance will be permitted for those days worked outside of the State. The allowance will be equivalent to the ratio of days worked outside of the State versus the total number of Delaware sourced employment working days. Any allowance claimed must be based on necessity of work outside the State of Delaware in performance of duties for the employer, **as opposed to solely for the convenience of the employee**. Working from an office out of your home does not satisfy the requirements of "necessity" of duties for your employer and is considered for the convenience of the employee unless working from home is a requirement of employment with your employer.

SEVERANCE PAY

Severance Pay is payment for the cancellation (involuntary separation) of an employee's employment contract by the employer. Severance pay can be paid in a lump sum or in payments over a period of time.

Severance pay is taxable in the year it is received and must be included in your gross income. It is based on the total service time rendered to the employer. If your total service time for the employer in previous calendar years was conducted in more than one state, your severance pay may be prorated. If in previous years you **were not** assigned to work outside the State of Delaware by your employer, Schedule W does not apply and **you cannot prorate** your severance pay. Employer verification must be submitted to prorate your severance pay.

Example 1: If John White worked for XYZ Company for 10 years - 5 years in Maryland and 5 years in Delaware - then only 50% of his severance pay would be included as Delaware Source Income.

Example 2: If John White was a non-resident of Delaware, had worked for a Delaware employer and filed his previous years' returns using a Schedule W to determine the portion of his wages that were Delaware source income, John White may be eligible to prorate his severance pay. If your situation is similar to Example 2, please contact the Division of Revenue at (302) 577-8170 to discuss the rules specific to your situation with one of our representatives.

1. Wages, Salaries, Tips, etc (to be apportioned)..... **1**
2. Total Days in Year Employed by Employer (365 or actual number of days employed)..... **2**
3. Non-Working Days

Saturdays and Sundays.....		**3a**
Holidays.....		**3b**
Sick Leave.....		**3c**
Vacation.....		**3d**
Other Non-Working Days.....		**3e**
Total Non-Working Days (sum of lines 3a through 3e above).....		**3**

4. Total Days Worked in Year (subtract Line 3 from Line 2)..... **4**
5. Total Days Worked Outside Delaware (from page 2 of this form)..... **5**
6. Total Days Worked in Delaware (subtract Line 5 from Line 4)..... **6**
7. Delaware Sourced Income:

Line 6	÷	Line 4	= (%) x	Line 1	=	**7**

If you only have one (1) source of employment in Delaware, enter the Delaware Sourced Income (Line 7) onto Form 200-02, page 2, column 2, Line 1. If you have more than one (1) source of employment in Delaware, add the Delaware Sourced Income amounts from Lines 7 (one form per Delaware source), and enter the Total Delaware Sourced income on Form 200-02, Page 2, Column 2, Line 1.

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DELAWARE SCHEDULE W

DAYS WORKED OUTSIDE DELAWARE

NAME

SOCIAL SECURITY NUMBER

The location of employment must be identified with City and State. If the location is outside the U.S., then identify the country. List the purpose of the out-of-state business for each day. (For example: client meeting, seminar, etc.)

DATE	LOCATION	PURPOSE OF OUT-OF-STATE BUSINESS
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Total Number of Days Worked Outside Delaware =