



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

KATHLEEN BABINEAUX BLANCO
GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

August 25, 2004

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2005-04

TO: All ISIS HR Paid and Non-Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: General Travel Regulations – PPM Number 49

Agencies should be aware that meals reimbursed to employees for single day travel must be reported to the employee as income on Form W-2. According to Federal Publication 463, meals reimbursed for single day travel are not excluded from income. Policy and Procedure Memorandum (PPM) Number 49, General Travel Regulations, has been published in the June 2004 Register, available on the Internet at: <http://www.doa.state.la.us/osr/reg/0406/0406ppm.pdf>, and reflects this provision under Section 1505, A, 2, Single Day Travel.

Reimbursements for meals must not be paid through the ISIS HR system at this time even though there is a wage type set up for this purpose. Wage type 0105 TxblCash Meals is not set up to charge this reimbursement to the correct object. **Reimbursement for meals must be paid outside of the payroll system and ISIS HR Paid Agencies must use wage type 0103 TxNCash Meals to report meal reimbursements as wages on the employee's W-2.** ISIS HR Non-Paid Agencies must also include this income in federal and state income taxable wages, as well as Social Security and Medicare wages.

Agencies should review the Office of State Uniform Payroll (OSUP) Memorandum #2004-33 for more information regarding Fringe Benefits wage types.

Please direct all questions to OSUP's Benefits and Financial Administration Unit at (225):

Angel Vernon	342-5344	Angela Woods	342-5345
Penny Jones	342-5354	Orneatha Wright	342-5357
Laurie Lee	342-5377		

JWC:PAR/kmb