



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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December 17, 2004

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2005-26

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: Fringe Benefits Reporting for Calendar Year 2004

As indicated in the Office of Statewide Reporting and Accounting Policy's (OSRAP) Policy and Procedures Memorandum (PPM) 73, agencies are required to report to the Commissioner of Administration certain information about employee fringe benefits. OSRAP requires that the report be submitted by February 1 of each calendar year for the preceding calendar year. Refer to OSRAP's memorandum that will be issued later for specific procedures.

The ISIS HR EE Payroll Expenditure Detail Report (ZF65) can be used to obtain the information for taxable and non-taxable cash fringe benefits processed through ISIS HR. Agencies should use the variant "OSUP/PPM73". Note: If running for a large personnel area, the report should be run in the background. This variant includes the following fringe benefits cash wage types:

Wage Type	Paid Wage Type	Description
0271	271	NTxCash Education
0250	250	NTxCash Moving Expense
0113	113	NTxCash Other
0106	106	NTxCash Uniforms
0270	270A – 270F	TxblCash Education
0101	101A – 101F	TxblCash Housing/Utility
0255	255A – 255F	TxblCash Moving Expense
0112	112A – 112F	TxblCash Other
0110	110A – 110F	TxblCash Pers Veh Use
0114	114A – 114F	TxblCash Uniforms

The Payroll Reconciliation Report (ZP145) can be used to obtain the information for taxable and non-taxable non-cash fringe benefits processed through ISIS HR. Agencies should use the variant "OSUP/PPM73". Note: If running for a large personnel

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area, the report should be run in the background. This variant includes the following fringe benefits non-cash wage types:

Wage Type	Paid Wage Type	Description
0102	102	NTxNCsh Housing/Utility
0104	104	NTxNCsh Meals
0251	251	NTxNCsh Moving Expense
0116	116	NTxNCsh Other
0108	108	NTxNCsh Parking
0226	226	NTxNCsh St Veh Usage
0107	107	NTxNCsh Uniforms
0109	109A – 109F	TxbINCsh Other
0115	115A – 115F	TxNCash Housing/Utility
0103	103A – 103F	TxNCash Meals
0256	256A – 256F	TxNCash Moving Expense
0225	225A – 225F	TxNCash St Veh Usage

Taxable fringe benefits are reportable on employees' Forms W-2. Therefore, agencies must ensure that the appropriate fringe benefits wage types are used in ISIS HR to reflect the correct information on the employee's Form W-2. All fringe benefits for 2004 reported through ISIS HR must be entered by Monday, December 20, 2004.

NOTE: Wage type 0105 TxbICash 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.**

Other OSUP Memoranda that may be useful for fringe benefits reporting information:

OSUP Memorandum [#2004-33](#), Fringe Benefits Wage Types

OSUP Memorandum [#2005-04](#), General Travel Regulations - PPM Number 49

Contact Inga Kimbrough or Afranie Adomako with OSRAP at (225) 342-0708 for questions about PPM 73 and reporting. If you have any other questions, please contact a member of the OSUP Benefits and Financial Administration Unit at (225):

Angel Vernon	342-5344	Angela Woods	342-5345
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