



BOBBY JINDAL
GOVERNOR

ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

November 14, 2008

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2009-19

TO: All ISIS HR Paid Agencies
FROM: Jena W. Cary
Director
SUBJECT: Fringe Benefits Reporting for Calendar Year 2008

In accordance with Policy and Procedures Memorandum (PPM) 73, agencies are required to report to the Commissioner of Administration certain information about employee fringe benefits. The Office of Statewide Reporting and Accounting Policy (OSRAP) usually requires that the report be submitted in February of each calendar year for the previous calendar year. Refer to OSRAP's memorandum that will be issued sometime in January 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; the Payroll Reconciliation Report (ZP145) can be used to obtain the information for taxable and non-taxable **non-cash** fringe benefits. Agencies should use the report variant "OSUP/PPM73" when running both reports. These reports should be run in the background for large personnel areas.

The report variant for the ZF65 report includes the following taxable and non-taxable **cash** fringe benefit 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
0153	153A – 153F	TxblCash Cell Phone
0270	270A – 270F	TxblCash Education
0101	101A – 101F	TxblCash Housing/Utility
0105	105A – 105F	TxblCash Meals
0255	255A – 255F	TxblCash Moving Expense
0112	112A – 112F	TxblCash Other
0110	110A – 110F	TxblCash Pers Veh Use
0154	154A – 154F	TxblCash Supp Allow
0114	114A – 114F	TxblCash Uniforms

The report variant for the ZP145 report includes the following taxable and non-taxable **non-cash** fringe benefit 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

Items to remember about fringe benefits:

- **All** fringe benefits (cash, non-cash, taxable and non-taxable) must be entered in ISIS HR.
- Taxable fringe benefits are reportable on employees' Forms W-2. Therefore, agencies must ensure that the appropriate fringe benefit wage types are used in ISIS HR to reflect the correct information on the employee's Form W-2. **All fringe benefits for 2008 must be entered by Monday, December 15, 2008 with a date of origin no later than December 14, 2008 or W-2c's will be required.** Agencies must reference IRS Publication 15B "[Employers Tax Guide to Fringe Benefits](#)" for federal reporting requirements. The IRS also posted a revised Taxable Fringe Benefits Guide that is available at http://www.irs.ustreas.gov/pub/irs-tege/fringe_benefit_fslg.pdf.
- In accordance with Policy and Procedures Memorandum (PPM) 49, meals for single day travel are not eligible for reimbursement. However, the Department Head is allowed to authorize single day meal reimbursements on a case-by-case basis. Please refer to PPM 49 for complete details. If a Department Head does allow for single day meal reimbursement, per the Office of State Uniform Payroll's (OSUP) policy, the payment must be paid through the ISIS HR payroll system as this is considered a fringe benefit. These payments, as well as other meal allowance payments, should be paid using wage type 0105 TxblCash Meals to report these payments as wages on the employee's W-2.
- All taxable cash fringe benefits post to AFS object 2410 and all non-taxable cash fringe benefits post to object 2411.

Contact Sandyha Shah or Afranie Adomako with OSRAP at (225) 342-0708 for questions about PPM 73 and reporting requirements. If you have any other questions, please contact a member of the OSUP Benefits and Financial Administration Unit at _DOA-OSUP-BFA@la.gov or (225):

Michelle Richmond	342-5357	Jodi Bullock	342-5345
Brandy Boyd	342-5354	Desiree Jefferson	342-5377
Angel Vernon	342-5344		