

FY 19 Incentive Award Allocation

Statewide		200,000			
DISTRICT	TOTAL ALLOCATION	Amount Available to Award	30% Gross-up for taxes	Total Incentive Budget	
1ST D	9,800	7,538	2,262	9,800	
2ND D	16,200	12,462	3,738	16,200	
2ND J	16,600	12,769	3,831	16,600	
3RD D	34,200	26,308	7,892	34,200	
3RD J	33,400	25,692	7,708	33,400	
4TH D	14,600	11,231	3,369	14,600	
4TH J	15,000	11,538	3,462	15,000	
5TH D	11,600	8,923	2,677	11,600	
6TH D	5,000	3,846	1,154	5,000	
7TH D	6,400	4,923	1,477	6,400	
8TH D	6,000	4,615	1,385	6,000	
APPELLATE	7,800	6,000	1,800	7,800	
AOC	23,400	18,000	5,400	23,400	
Total	200,000	153,846	46,154	200,000	

* equals net amount after reduction for 30% benefit costs

Calculation to determine value used for payroll entry

Incentive/Gift card value	\$	-
Taxes		-
Amount to enter in payroll	\$	-

Payroll Coding:

Non cash award (gift card, movie passes, Amazon cards, etc)

Enter value of award using wage type 1128

Enter added taxes using wage type 1139

Cash awards

Enter value of award & taxes using wage type 1139

Cash incentive awards are considered taxable income to the employee, and the Payroll System automatically withholds the federal income, Social Security, and state income taxes from the payroll warrant.

Cash incentive awards are approved and entered using Wage Type 1139 on the Time Entry Screen in the Time Management System by the originating agencies or divisions.

Cash Equivalents such as gift certificates, movie passes, admission tickets, savings bonds, state warrants (regardless of whom they are payable to), etc. may be given as incentive awards. However, since cash equivalent incentive awards are taxable, the value of the cash equivalent award must be recorded in the Payroll System using wage type 1128. The Payroll System will record the taxable earnings based on the cash equivalent award amount without increasing their gross pay.

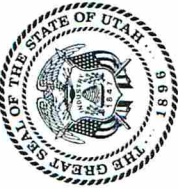
In addition, a dollar amount equal to 30 percent of the value of the award should be recorded within the Payroll System using wage type 1139. This additional amount can be added to offset extra taxes (withheld income tax and social security/Medicare) resulting from the award. The award and the extra 30 percent amount will be included as taxable income on the employee's W-2.

Non-cash incentive awards such as candy, hams, etc. are considered non-taxable to the employee and may be entered in the FINET system as a GAX or PRC. Individual awards shall not exceed a value of \$50 per occurrence and a cumulative annual value of \$200 each fiscal year.

Object code 5155 should be used for all payments for purchases of cash equivalent incentive awards.

Object code 6270 should be used for all payments for purchases of non-cash incentive awards.

Supporting documentation must be kept at the originating agency/division, and is subject to audit.



****Submitted Date** _____ ***Employee Identification Number** _____

****Form Control Number** _____ ****Employee Name** _____ ****Dept / Unit** _____

Acct. Period (MM) _____ Fiscal Year (YY) _____ Street Address _____

City _____ UT _____ Zip Code _____
State _____

Check Cat. _____

Department Control #: _____

***Dept. Name** _____

***Division** _____

****Read Only Fields. *Fields Required to save form.**

Transaction I.D. _____

Type _____ Department _____ Document Number _____

EMPLOYEE REIMBURSEMENT/EARNINGS REQUEST

Wage Type	Reimbursement/ Earning Type	\$ Amount	Fund	Dept	Unit	Approp	Object	Act	Func	Program	Phase	Documentation to attach, etc.
Paid Thru FINET	Cell/Telephone						6126					Cell/Telephone Bills
	In-State Travel Advance						6048					See Travel Rules, Attach Schedule Showing Destination, Calculations, and Dates. Out of State-include copy of FI 5.
	Out-of-State Travel Advance						6098					
	Registration						6276					Registration Receipt
	Education Non-Tax						6282					Tuition Receipt/Report Card/Contract Agreement
Paid Thru Payroll	Parking / Bus Pass						6166					Mass Transit Receipts
	1125 \$3 Commute Fringe (a)											Record Date(s) in Comments Box Below
	1194 Taxable Overtime Meal Allowance (b)											Record Date(s) in Comments Box Below
	1154 Education Non-Tax											Tuition Receipt/Report Card/Contract Agreement
	1145 Relocation Taxable											Include required documentation per Reimbursements Policy
	1135 Service Award Check											
	1139 Incentive Award	\$130.00	1000	020	2410	BAH						Use these codes when payment is included on a paycheck
	1153 Retirement Service Award Check											Use this code when awarded savings bonds or gift certificates
*	1128 Service/Retirement Award Cash Equivalent											
	Total	\$130.00	*Use the line above for payroll items not listed									

Comments/Explanations

Example of a \$100 cash incentive award to a person in the AOC

(a) \$3 per day per round trip commute is taxable (FIACCT 10-01.00)
(b) For Overtime Meal Allowance, a maximum of \$10 per day is allowed (FIACCT 05-03.05)

I hereby certify that all items of expense included in this statement were incurred in the discharge of authorized official business and that the amounts are correct and proper charges.

***Employee Signature** _____

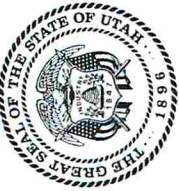
Title _____

***Phone** _____

***Authorized Approval** _____

Title _____

****Read Only Fields. *Fields Required to save form.**



****Submitted Date** _____ ***Employee Identification Number** _____

****Form Control Number** _____ ****Employee Name** _____ ****Dept / Unit** _____

Acct. Period (MM) _____ Fiscal Year (YY) _____
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City _____
UT _____
State _____ Zip Code _____

Check Cat. _____

Department Control #: _____

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	1139 Incentive Award	\$15.00	1000	020	2410	BAH						
	1153 Retirement Service Award Check											
	1128 Service/Retirement Award Cash Equivalent	\$50.00	1000	020	2410	BAH						
Total		\$65.00	*Use the line above for payroll items not listed									

(a) \$3 per day per round trip commute is taxable (FIACCT 10-01.00)
(b) For Overtime Meal Allowance, a maximum of \$10 per day is allowed (FIACCT 05-03.05)
I hereby certify that all items of expense included in this statement were incurred in the discharge of authorized official business and that the amounts are correct and proper charges.

***Employee Signature** _____ **Title** _____ ***Phone** _____

Authorized Approval** _____ **Title** _____ *Read Only Fields. *Fields Required to save form.**

Comments/Explanations

Example of a \$50 gift card awarded to a person in the AOC.
Record the value of the gift card using wage type 1128 and the value of the added amount for taxes to wage type 1139.