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.

FI 48 AR Revised: 07/2018 Division of Finance

Submitted Date | ***Employee Identification Number**

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

Transaction I.D.

Type | Department | Document Number

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

Department Control #:

***Dept. Name**

City
UT

***Division**

Check Cat. | State | Zip Code

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

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
		Parking / Bus Pass						6166					Mass Transit Receipts
Paid Thru Payroll	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											
	1128	Service/Retirement Award Cash Equivalent											Use this code when awarded savings bonds or gift certificates
*													
		Total	$130.00										

*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.

Comments/Explanations

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

Employee Signature | Title | ***Phone**

Authorized Approval | Title

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

FI 48 AR Revised: 07/2018 Division of Finance

****Submitted Date**	***Employee Identification Number**	
****Form Control Number**	****Employee Name**	****Dept / Unit**
Acct. Period (MM)	Fiscal Year (YY)	Street Address
		City UT
	Check Cat.	State / Zip Code

Transaction I.D.

Type / Department / Document Number

Department Control #:

***Dept. Name**

***Division**

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

EMPLOYEE REIMBURSEMENT/EARNINGS REQUEST

	Wage Type	Reimbursement/ Earning Type	$ Amount	Fund	Dept	Unit	Approp	Object	Act	Func	Program	Phase	Documentation to attach, etc.
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		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
		Parking / Bus Pass						6166					Mass Transit Receipts
Paid Thru Payroll	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											Use these codes when payment is included on a paycheck
	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						Use this code when awarded savings bonds or gift certificates
*													
		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

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.

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