

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

**Fringe Benefit Plan Policy
Policy Number: HR-0015**

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Revised Date: 6/19/2017

Approval:


James B. Waskom, Director

I. POLICY

The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) provides to certain employees various types of fringe benefits, both taxable and nontaxable, cash and noncash. The conditions under which employees receive these benefits are described as follows:

A. Home Store State Vehicles

State vehicles are provided to certain individuals whose jobs require extensive work related travel. The valuation method used is the Commuting Rule and is valued at \$3 per day. The amount is included in the employee's income, and appropriate income and employment taxes are withheld.

B. Moving Expenses

Relocations expenses are reimbursed or paid on behalf of new employees when approved by the Director. Reimbursements are in accordance with state travel regulations, Police and Procedure Memorandum 49 (PPM 49) as well as IRS regulations. Taxable amounts are included in taxable income when received, with the appropriate income and employment taxes withheld. Nontaxable amounts are reported in box 12 on the W-2 form along with the code P.

II. QUESTIONS:

Questions regarding this policy should be directed to the Human Resources Office.