



Tracy A. Jemison, AAS

Geauga County Auditor

MEMO

TO: Elected Officials, Department Heads, and Accounting Personnel
FROM: Ronald H. Leyde, Deputy Auditor
DATE: September 26, 2007
RE: 2007 Taxable Benefits

This is a precursor to the annual Fringe Benefits Reporting memo. They will be sent out the 3rd week of October. It is the responsibility of the elected official or department head to distribute these forms to the appropriate employees and return them in a timely fashion. Benefit amounts reported will be for the period of November 1, 2006 through October 31, 2007 and will be reflected in the employee's December 7, 2007 pay. They will be taxed for Federal, State, Medicare, City Income (if applicable), and School District Income Tax (if applicable) based on the employee's current W-4 on file in our office. THIS TAXATION WILL REDUCE THE EMPLOYEE'S NET PAY. As a reminder, this year, in addition to tracking the Cellular Phone Use and Vehicle Use of employees, Uniform Use and Meals Provided must also be tracked.

UNIFORMS: Any employee that is provided a uniform that is suitable to replace everyday wear must complete the Uniforms section of the Cellular Phone Use/Uniform Use/Provided Meals Affidavit. Uniforms provided through uniform companies (i.e., Cintas) are included. Police uniforms, fire bunker gear, and safety wear (steel-toe boots, eyewear, etc.) are exempt. Please note that any requirements to leave the uniform at the work site will not change the taxability of the uniform use. The value of the uniforms provided is a taxable benefit and therefore will be added to the employee's wages and taxed appropriately.

MEALS: Any employee for which the County pays for a meal while the employee is not on travel status or as an integral part of a business meeting must complete the Meals section of the Cellular Phone Use/Uniform Use/Provided Meals Affidavit. An overnight stay is required for the employee to be considered on Travel Status. The value of any meals paid directly by the County or reimbursed to the employee and does not meet the travel status or business meeting criteria will be added to the employee's wages and taxed appropriately.

Should you have any questions, please feel free to contact me at extension 1606.

Thank you for your cooperation in this matter.

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293
(440) 285-2222, 834-1856, 564-7131 - Ext. 1600 or Direct Line: (440) 279-1600
FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359
Web site: <http://www.auditor.co.geauga.oh.us>
Email: auditor@co.geauga.oh.us

Proudly serving the residents of Geauga County