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COMPTROLLER'S MEMORANDUM NO. 1991-27

TO: Heads of Departments

FROM: Russel S. Nagata, Comptroller

SUBJECT: Reporting "Weapons Maintenance Allowance" for Payroll Purposes

Currently in certain bargaining units, a weapons maintenance allowance is payable to employees authorized and required to carry a firearm as part of their official duties.

For the proper withholding of applicable employment taxes, each such payment actually made must be reported on the semi-monthly payroll change schedule. Because by nature this allowance is like a uniform maintenance allowance (i.e., a flat amount is payable periodically regardless of an employee's actual maintenance expense, an employee is not required to report the actual maintenance expense, and an employee is not required to return any portion of the allowance not actually spent for maintenance expense), it should be reported for payroll purposes like the uniform maintenance allowance. Accordingly, the following procedures apply:

(a) Prepare a Statement of Taxable Automobile and Uniform Allowance covering payment of the weapons maintenance allowance, and follow the usual distribution of the form.

(b) On the next semi-monthly payroll change schedule prepared after payment of the allowance, enter the amount of the allowance in the wages-in-kind column, and code it "U".

Please forward these reporting instructions to the staff in your department who work with payment of the allowance and with preparation of payroll change schedules. Your staff should contact the Central Payroll staff assigned to your payrolls if there are any questions.

RUSSEL S. NAGATA
Comptroller