Dept. of Transportation

BENJAMIN J. CAYETANO
GOVERNOR

DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
MAY 3 1 53 PM '95

MARY PATRICIA WATERHOUSE
Deputy Comptroller

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P. O. BOX 119
HONOLULU, HAWAII 96810-0119

May 2, 1995

COMPTROLLER'S MEMORANDUM NO. 1995-14

TO: Heads of Departments

ATTN.: Payroll and Personnel Offices

FROM: Eugene S. Imai, Comptroller

SUBJECT: Payroll Code for Non-Cash Fringe Benefit

Effective with the May 15, 1995 pay period, a new payroll code for non-cash fringe benefits will be established in the payroll system. The payroll code "F" should be used to report non-cash fringe benefits that are subject to Federal, State, Social Security, and Medicare withholdings. The fringe benefit will not be included in the employee's gross salary for calculation of retirement deductions. Please note that the amount posted may not exceed $9,999.99.

For Form W-2 purposes, the non-cash fringe benefit amount will be shown as a separate item on the "Information for Employee" section of the form for 1995.

If you or your staff has any questions, please contact Sheila Walters at 586-0650.

EUGENE S. IMAI
State Comptroller