

Lexington

Staff Update

December 15, 2017

From the office of the Treasurer...

All Staff.

- **We want to wish you and your families a very Merry Christmas, a restful and enjoyable holiday season, and a safe and Happy New Year! Thank you all for all that you do for the students of Lexington!**

Wellness Information:

The District's current Wellness Incentive states that if an employee who is covered under our group medical coverage with Anthem, has an annual wellness exam and has the certification form completed by their physician, they will receive an incentive payment from the Board of \$100.00.

During the 2017 calendar year, at last count 40 employees had taken advantage of this incentive during 2017 by visiting their physician for the wellness exam and submitting the signed form.

This Wellness Incentive remains in place for the 2018 calendar year as members are eligible for this incentive annually. For any completed wellness exams, please send the signed form to the Treasurer's Office.

Year End:

As we approach year end, just a reminder that W-2's will be sent to buildings at the beginning of January as they have in the past.

Additionally, once processed, W-2's will also be available within Employee Kiosk should you need to obtain an additional copy.

Taxable Reimbursements:

With year end and W-2's in mind, the Internal Revenue Service determines and specifies employee reimbursements that are taxable as wages. IRC Section 162(a)(2) and IRC Section 162; Reg. Section 162-2(c)(1) describe the following taxable reimbursements:

Meal Reimbursement

In order for travel meal reimbursements to be excluded from wages, employees must be traveling away from their tax home on their employer's business and both of the following must apply:

- The employee must be traveling away from the general area of the tax home longer than an ordinary day's work;
AND
- The employee needs to obtain substantial sleep or rest to meet the demands of the work while away from home – overnight.

In some circumstances, we do receive lunch reimbursement, up to \$8, for travel/conferences that do not require an overnight stay. While these reimbursements and any related taxable amounts are not substantial, the IRS does require inclusion of such reimbursements as taxable reimbursements.

Uniform Allowances and Reimbursements

In order for uniform allowances and reimbursements to be excluded from wages:

- The clothing or uniforms must be specifically required as a condition of employment and cannot be optional;
AND
- The clothing cannot be worn or adaptable to general usage as ordinary clothing or street wear. It is not enough that the employee wear distinctive clothing, nor is the text met because the employee does not, in fact, wear the work clothes away from work. The clothing must not be suitable for taking the place of regular clothing.

Examples: All shoes are taxable except steel toe safety shoes. All other shoes are adaptable for general wear. Also, the allowance or cost of buying pants and/or shirts with the company decal worn by the employee at the request of a supervisor are taxable because these are appropriate for personal use.

Again, these reimbursements and any related taxable amounts are not substantial, but the IRS does require inclusion of such reimbursements as taxable.

Facilities Communications:

Community Facilities Meeting

On **December 5, 2017, at 6:30 pm**, the District held a **Community Meeting** to discuss school facilities planning in the high school auditorium.

The meeting was well attended and allowed for current facilities information to be shared with all attendees. Additionally, a question and answer session was held to address any questions asked by attendees.

After the conclusion of the general information session, breakout sessions took place with the Facilities Task Force and the Financial Committee. Attendees who desired to be a part of either group were able to volunteer to be members.

We will continue to distribute additional information as we proceed through the facilities process.

Useful? Information:

- Letters addressed to Santa in the United States go to Santa Claus, Indiana;
- If you received all the gifts from the song "The Twelve Days of Christmas" you would have 364 presents;
- Rudolph the red-nosed reindeer was almost named Reginald;
- The best-selling Christmas single ever is Bing Crosby's *White Christmas*, selling over 50 million copies worldwide since 1942.

