

Chapter 11000 - Services to Employees

11000 SERVICES FURNISHED TO EMPLOYEES (Revised 06/10)

State departments may furnish services to employees such as meals, laundry, dry cleaning, and rental of living quarters as indicated in the California Code of Regulations Sections (CCR), Title 2 Administration, Division 1 Administrative Personnel, Chapter 3 Department of Personnel Administration, Subchapter 1 General Civil Service Rules, Article 3, Valuation of Employee Housing and Services, Sections 599.640 through 599.652 and in accordance with Government Code Sections 19815.4 (d), 19816, and 19822. The services, rates, safeguards, reporting and tax withholding requirements, and rates are governed by the Department of Personnel Administration (DPA) and must comply with the CCR sections listed below at: <http://ccr.oal.ca.gov/linkedslice/default.asp?SP=CCR-1000&Action=Welcome>.

CCR, Title 2, Chapter 3, Article 3. Valuation of Employee Housing and Services

Section	Topic
599.640	Scope
599.641	Definitions
599.642	Monthly Rates
599.643	Dormitory Accommodations
599.644	Monthly Rental and Utility Rates – Nonrepresented Employees
599.645	Trailer and Mobile Home Charges
599.647	Responsibility of the Department of Personnel Administration
599.648	State Policy on Possessory Interest Taxes
599.649	Household Furnishings
599.650	Laundry Services
599.651	Dry Cleaning Service
599.652	Meals at State Agencies

11010 STATE-OWNED HOUSING - REPORTING AND WITHHOLDING REQUIREMENTS (New 06/10)

State-owned housing shall be administered and rent rates determined in accordance with SAM section 11000 – Services Furnished to Employees and CCR sections 599.642 through 599.649. Information regarding the reporting and tax withholding requirements associated with employer-provided housing/lodging is available on the DPA website at <http://www.dpa.ca.gov>.

11020 PAYMENTS BY EMPLOYEES (New 06/10)

Payment shall be made or payroll deduction shall be arranged when the service is received. Payments will be remitted to the State Treasury for credit to the support appropriation current at the time the employee received the service, unless otherwise specified by law. Use other receipt code 580800 – Employee Payment for Use of State Resources. Any amounts outstanding shall be collected from separating employees.

Payroll deductions must be uniform in nature and are established by agreement with the State Controller's Office (SCO) in accordance with Section H650 of the Controller's Payroll Procedure Manual using STD. 650 – Miscellaneous Deduction Change Report. The STD. 650 is used in the case where a credit is owed to an employee and requires approval from the approved designated employee or manager. Refer to the SCO Payroll Manual for additional information located on the SCO website at http://www.sco.ca.gov/ppsd_ppm.html.

11030 MEALS AND MEAL TICKET BOOKS
(New 06/10)

Meals may be provided at state departments, such as correctional facilities, to individuals other than inmates, patients, or wards, as specified in CCR Section 599.652 – Meals at State Agencies. Meals will be paid for at established rates and remitted as indicated in SAM Section 11020. Agencies will collect sales tax on meals and food products sold unless exempt according to Revenue and Taxation Code Section 6363.

All meal tickets will be accounted for and treated as if cash. Internal control principles for cash shall be followed, including reporting on STD. 520 – Meal Ticket Sales Report accounting for all sales, refunds, cancellations and used to support journal entries.

11040 RECORDS AND RECORD RETENTION
(New 06/10)

Departments shall ensure adequate records for services furnished to employees and retained in accordance with the department's records retention schedule.