

Kansas Administrative Regulations

Department of Administration

Article 19.—Housing, Food Service and Other Employee Maintenance

1-19-4. Benefits which may be provided to employees.

(a) Food service. (1) Agencies operating dining facilities for patients, inmates, and students may provide food service or meals to employees subject to the conditions contained in this regulation.

(2) When an agency operates its dining facility on the basis of a single standard menu, the agency shall establish rates for meals based upon a recovery to the state of cost as provided in K.A.R. 1-19-9. Employees desiring to take advantage of such food service may purchase meal tickets or booklets containing individual meal accountability or pay the flat monthly rate established for food service, without individual meal accountability according to the practice established in the agency. Where meals are provided for the benefit of the employer as set out in this regulation, meal tickets, booklets or the monthly rate established for such benefits shall be recorded in the payroll records to comply with reporting requirements for social security, Kansas public employees retirement system, unemployment compensation, and workers compensation. Single meal tickets may be sold by the agency for cash at the unit meal rate established, if such practice is established by the agency.

(3) Where an agency operates its dining facility on the basis of the selection of individual food items, the agency shall establish rates for each item based upon a recovery to the state of cost. Employees desiring to take advantage of such facility shall pay the established unit price for each item purchased. Payment shall be made by the custom established in the agency, *i.e.*, by tendering cash to a cashier or by tendering a meal ticket for cancellation of the amount(s) due. If meal tickets are used, the employee shall purchase meal tickets, at a cost fixed by the agency. Where meals are provided for the benefit of the employer as set out in this regulation, meal tickets, booklets, or the monthly rate established for such benefit shall be recorded in the payroll records to

comply with reporting requirements for social security, Kansas public employees retirement system, unemployment compensation, and workers compensation.

(4) The value of meals furnished to an employee shall be excluded from wages and salaries for income and withholding tax purposes under internal revenue code section 119, if the meals are furnished on the agency premises, for the convenience of the employer during the employee's working hours in order to have the employee available, (A) for emergency call during the meal period, or (B) when the employee is regularly engaged in a function in which the peak workload occurs during the normal lunch hours, and the employee must be restricted to a short meal period and could not be expected to otherwise secure proper meals off the premises within the meal period allowed. In order to demonstrate that the value of such meals are deductible it must be shown that emergencies requiring duty assignments have actually occurred, or can reasonably be expected to occur and which have resulted or will result, in the agency head or a designee calling on the employee to perform job duties during the meal period.

(5) Agencies shall procure their supplies of meal tickets or booklets through the director of printing or the local agency printing service according to the specifications prepared by the agency and approved by the director of accounts and reports.

(6) The charge for meals provided for the benefit of employees shall be deducted from the employee's pay by a maintenance charge payroll deduction at the rates established, on the payroll, or by cash purchase from the agency.

(7) Agencies shall maintain an accounting system and records for all meal transactions. Such system and records proposed to be maintained by the agency shall be submitted to the director of accounts and reports for approval.

(b) Housing. (1) Where state-owned or leased housing facilities are available, agencies, departments, and institutions may provide housing to employees. Such housing may also be occupied by spouses and other members of the immediate family of a state employee when an apartment, dwelling, or residence is available.

(2) The value and rental charges established for housing are: (A) The value and rental charge shall be determined as provided in the approved rate schedule adopted under K.A.R. 1-19-9 (b).

(3) Every occupant of a house, duplex, or house trailer which has separate utility meters or separate heating fuel sources shall pay for such services directly to the vendor. (A) Agencies shall begin the installation of separate utility meters and heating fuel sources for those houses, house trailers, and duplexes where it is feasible to make such installations. Where it is not practical to install meters the state agency shall designate a rate to be charged to the employee to cover the cost to the agency of providing such services.

(B) Employees living in their own house trailers which are parked on state property shall pay to the state the sum determined by the state agency to cover the costs to the agency for lot rental, heat, and utilities if they do not have separate utility meters and heating fuel sources.

(4) A full deduction of the value established for housing, lot rent, utility meters or heating fuel sources which are provided by the employer as a part of the rental value shall be allowed from wages and salaries to comply with internal revenue code section 119, for income and withholding tax purposes if the occupant is required by the agency to be available at the duty location twenty-four (24) hours per day, every day—except for authorized time off—to meet job requirements. In order to qualify for this reduction: (A) The lodging must be furnished on the agency premises and at the place of employment with the state agency.

(B) The lodging must be furnished because the employee is required to be available for duty at all times or because the employee could not perform the services required unless such lodging is furnished.

(C) The employee is required to accept such lodging as a condition of employment in order to properly perform the job duties.

(D) The head of each agency shall certify on the form prescribed those positions and employees on such positions who are required to live in the housing provided.

(5) Each agency is responsible for the collection of the charges prescribed through payroll deductions or cash collections, or both, and for the recordkeeping in connection with such collections.

(6) Agencies shall notify the director of accounts and reports of the following types of changes in housing on forms prescribed.

- (A) Square footage added to an existing dwelling.
- (B) Number of occupants in a dwelling.
- (C) Type of fuel used to heat a dwelling.
- (D) Source of water supply.
- (E) Separate utility meters or heating fuel sources installed.
- (F) New dwelling constructed or purchased.
- (G) Existing dwelling converted into living quarters.
- (H) Existing dwelling abandoned or converted to other use.
- (I) Condition of a dwelling changed through remodeling, interior decorating, or repair.

(7) The identification number assigned to every house, duplex, apartment, room, and house trailer in the approved rate schedule shall be affixed to the entrance way of each individual housing unit in numbers not less than one (1) inch high by each agency.

(8) Employees visiting the agency on official business who stay overnight in a room provided by the state shall pay the nightly rate prescribed by the agency. Records shall be maintained, showing the name of each such persons, the date(s) of stay, and the sum collected.

(9) Every occupant of state-owned or controlled housing who has telephone service for the occupant's convenience shall pay for such service directly to the vendor, and in all cases shall pay personal long distance telephone charges.

(c) Drugs, medical, or dental services. (1) Agency heads may authorize the use of agency drug supplies and medical or dental services, for employees, in cases of emergencies occurring during an employee's duty shift, or for the prevention of disease to which employees may be exposed while on the job.

(2) Drug supplies authorized for employee emergency or preventive disease treatment shall be prescribed by a medical doctor.

(3) Drug and medical services authorized in cases of emergencies as provided in this regulation, or for preventive disease treatment may be given to the employee without charge.

(4) No drug supplies, or dental services, shall be continued beyond the initial emergency period authorized in this regulation, nor shall any such supplies or services

be given or sold to, or purchased for, employees for non-emergency purposes, other than authorized preventive disease treatment.

(5) Agencies' accident records should include employee drug, medical and dental transactions.

(d) Laundry and cleaning services. (1) Agency heads may permit the laundering or cleaning in state operated facilities of uniforms for those employees required to wear uniforms on duty and household linen and drapes in state-owned housing. Such laundering or cleaning may be done without charge to the employee.

(2) Agency laundry and cleaning facilities shall not be used for the personal clothing of employees or members of their families.

(e) Benefits under rehabilitation or vocational training programs. (1) Student, patient, or inmate rehabilitation, or vocational training programs, where employees are authorized to take advantage of the services offered by the program may be provided subject to the limitations contained in this regulation.

(2) Where employees are taking advantage of such a program which involves the use of agency facilities or stocks, the employees shall be billed for the cost of any parts, materials, or supplies; plus a ten percent (10%) markup for administration; plus the cost of labor, if it is agency policy to pay students, patients, or inmates for their labor. These charges shall be paid to the agency in cash or may be deducted from the employee's salary at the discretion of the agency head.

(3) Where it is agency policy that students, patients, or inmates engaged in a rehabilitation or vocational training program shall be paid for their labor, the agency shall supervise all monetary transactions between the employee and the student, patient, or inmate, including arrangements for the labor, rates of pay, invoicing, and method of payment.

(4) Agencies shall keep records of all transactions involving student, patient, or inmate labor and, where applicable, agency stocks, furnished to employees. Records shall include the date, employee, student, patient, or inmate, program, supplies, break out of charges, and any other pertinent information as prescribed by the director of accounts and reports.

(f) Use of state-owned cars. The assignment and use of state-owned cars shall be in accordance with the provisions of applicable travel reimbursement and motor pool regulations.

(g) Awards for suggestion or work improvement proposals. Awards for suggestions by agency employees shall be considered as additional wages and be paid under the terms of the enabling legislation, regulation, or appropriation act on the agency payroll. (Authorized by K.S.A. 75-2961a, 75-3706; effective, E-74-46, Aug. 28, 1974; effective May 1, 1975; amended May 1, 1979.)

***** Authenticated Kansas Administrative Regulation *****