



MIDWESTERN STATE UNIVERSITY

Account Managers Group

September 26, 2019



Welcome!!!





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Taxability of Employer Provided Clothing/Fraud

by
Kathy Rice



- The value of work clothing provided by the employer is **not taxable** to the employee if:
- The employee must wear the clothes as a condition of employment;
- Example – Custodial Uniforms.
- The clothes are not suitable for everyday wear (or not available for general or personal wear);
- The clothing would qualify for a business expense deduction (under Code Section 162) if the employee paid for them.
- To be excluded from the employee's income, the clothing must be specifically required by the employer. It is not enough that the clothing is distinctive, nor is it enough that employees do not wear the work clothes away from work. The clothing must not be *suitable* for taking the place of regular clothing.

De Minimis (Minimal) Benefits



- A de minimis benefit is any property or service provided to an employee that has so little value that accounting for it would be unreasonable or administratively impracticable.
- In determining whether a benefit is de minimis, one should always consider its frequency and its value. An essential element of a de minimis benefit is that it is **occasional or unusual in frequency**. It also must not be a form of disguised compensation.
- In addition, if a benefit is too large to be considered de minimis, the entire value of the benefit **is taxable** to the employee, *not just the excess over a designated de minimis amount*. The IRS has ruled previously that items with a value exceeding \$100 could not be considered de minimis, even under unusual circumstances.

Please note:

Cash and cash equivalent fringe benefits (for example, gift certificates, gift cards, and the use of a charge card or credit card), no matter the amount, are never excludable as a de minimis benefit.

TimeClock Plus Training



October 8th – 9:00 AM

October 8th – 2:00 PM

October 10th – 9:00 AM

October 19th – 10:30 AM

Employee Training Followed By Approver Training

Non Approvers Can Leave After First Half

Total Training Last About 1 Hour Combined

Direct Deposit Fraud



- The Payroll Department has recently been contacted with an unusual amount of direct deposit fraud attempts.
- In order to prevent such fraud the Payroll Department will not accept a Direct Deposit Information Change via email or fax without contacting the employee by using contact information we currently have on file. We will also not accept information given over the phone.
- If you are on campus, it is best if you stop by the Payroll Office to make a change in person.

Questions?



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Pivot Table Basics

by

Mark McClendon





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Power BI

by

Cassie O'Brien





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Space Utilization & Efficiency

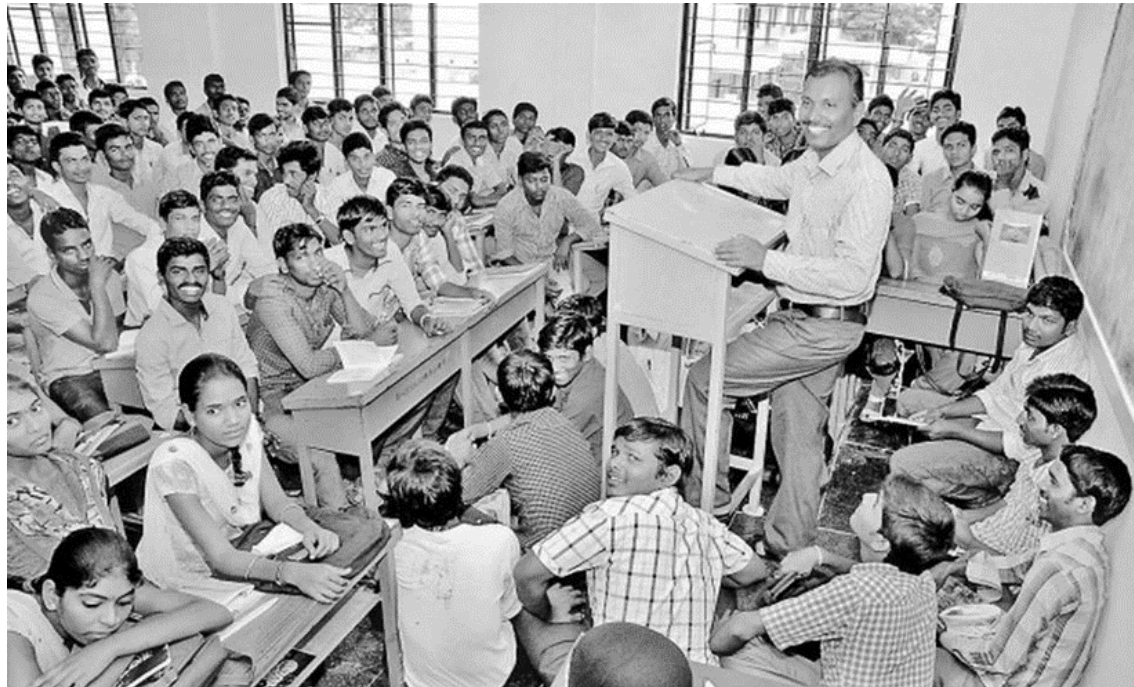
by
Ron Pierce



Space Use Efficiency (SUE)

- Texas Higher Education Coordinating Board (THECB) makes funding decisions
 - Capital project approval
 - Higher Education Assistance Funding (HEAF)
 - Inter-university comparison prioritizes \$\$ distribution

Bottomline...

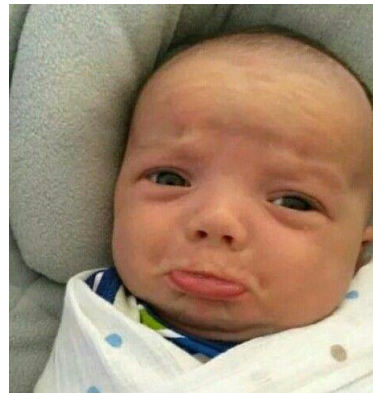


Definitions

- Classroom:** A room or space used for regularly scheduled instruction classes and that is **not** tied to a specific subject or discipline...
- Laboratory:** A room or space used for regularly scheduled instruction classes and that **is** tied to a specific subject or discipline...
due to special purpose equipment, space configuration, and for a specific learning outcome.
- Capacity:** # of students that fit into the space, either by seat count or class size. (Fire/Life Safety vs Optimal Learning Environment)

Space Use Efficiency (SUE)

	Classroom	Lab	Combined
Max	100	100	200
"Pass"	75	75	150
MSU 2018 Lowest	20	25	90
Lowest	25	25	50



Space Use Efficiency (SUE)



SUE Score Components

Demand: Total credit hrs scheduled during the week

Classroom \geq 38 hrs/wk

Laboratory \geq 30 hrs/wk

Percent Fill: # Students/Room Capacity:

Classroom \geq 55%

Laboratory \geq 65%

SUE Score Analytics

2018 Classroom Demand

$$\frac{2009.8 \text{ hrs}}{61 \text{ Classrooms}} = 32.9 \text{ hrs per classroom}$$

Target = 38



Instead...

$$\frac{2009.8 \text{ hrs}}{52 \text{ Classrooms}} = 38.7 \text{ hrs per classroom}$$

SUE Score Analytics

2018 Laboratory Demand

$$\frac{1126.4 \text{ hrs}}{49 \text{ labs}} = 23 \text{ hrs per lab}$$

Target = 30

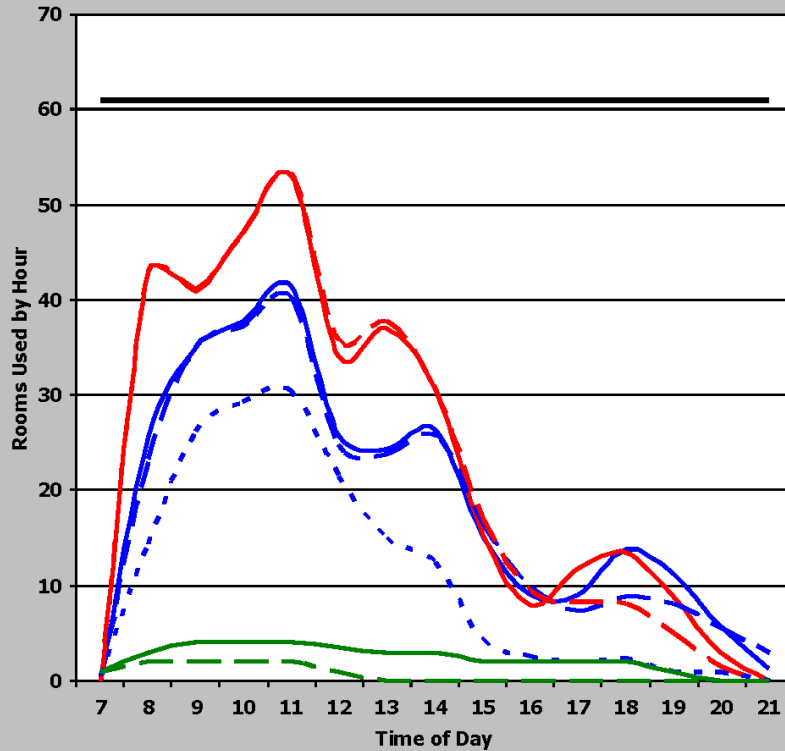


Instead...

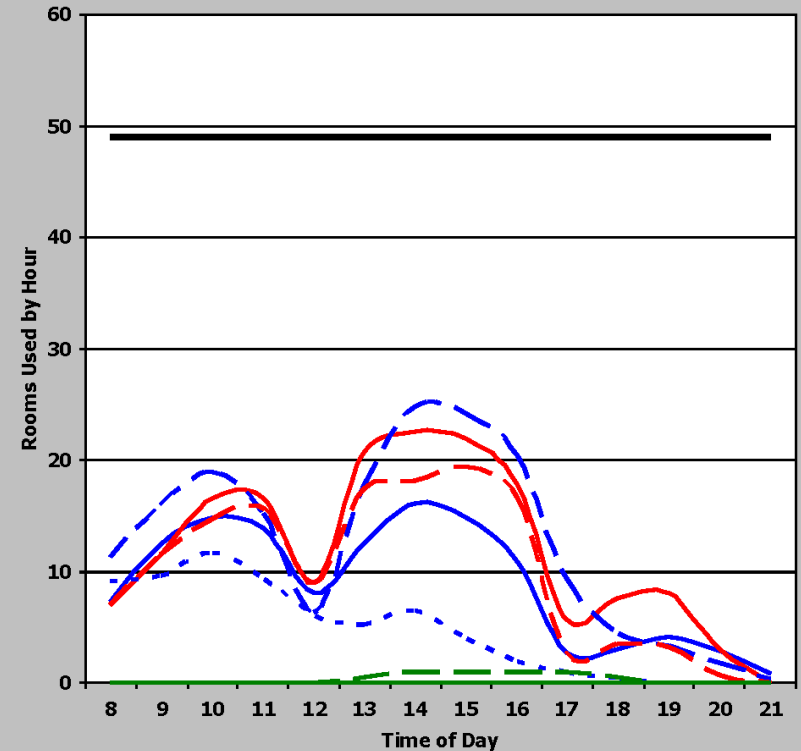
$$\frac{1126.4 \text{ hrs}}{37 \text{ labs}} = 30.4 \text{ hrs per lab}$$

SUE Score Analytics

Classrooms



Class Laboratory



Monday Tuesday Wednesday Thursday
Friday Saturday Sunday Rooms

Space Planning

- SUE Score Goals
 - Classrooms **38** hrs / **55%**
 - Laboratories **30** hrs / **65%**
- All space belongs to MSU and the State of Texas
- Coordinate & *communicate* room modifications
 - Capacity (removing/adding desks)
 - Eliminating classrooms and labs from inventory
 - Altered use
- Strategize scheduling *before* submitting to registrar

Questions?



✓ Upcoming Dates

- October – Next meeting
- November 15th – Shred Day



Questions or Suggestions??