

Casual Hire Procedures for Receiving Boot Stipend

The hiring unit must determine the eligibility of each casual. Once the casual has been determined to be eligible, the agency should follow the steps below.

1. Complete standard form A-18 with authorized signature.
2. Attach form A-18 to casual's Emergency Firefighter Time Report (OF-288).
3. Indicate in the Remarks/Commissary section of the OF-288 the current year, "Boot Stipend" and the amount of the reimbursable (\$100).
4. Identify the cost string that the boot stipend should be charged to. (example: LLID934000.LF2000000.HU0000 LF.SP.B00T0000)

In 2012, the DOI Casual Payment Center (CPC) will process the casual's boot stipend as a negative commissary. It will be taxable wages and included on their W-2 in block 1, Wages.

There will be a system change for 2013 that will allow the CPC to input the casual's boot stipend as a taxable fringe benefit.