

MEMORANDUM

STATE OF ALASKA
Department of Administration

To: All Agencies
Date: October 13, 2011
From: Rebecca Hultberg
Commissioner
Department of Administration
Phone: 465-2200
Subject: Administrative Manual

STATE ADMINISTRATIVE MANUAL—TRANSMITTAL NUMBER 73

The following sections within the Alaska Administrative Manual are being revised with this transmittal memo effective October 1, 2011.

Fringe Benefits

AAM 320.340 – Cell Phones and Electronic Equipment. This section was modified to incorporate guidance and clarification received from the IRS regarding cell phones. Cell phone allowances received by state employees will be treated as a nontaxable fringe benefit effective for payroll processing beginning October 2011. This information was communicated within IRS Notice 2011-72 and Memorandum for All Field Examination Operations dated September 14, 2011.

Transmittal memorandums are available, along with the entire Alaska Administrative Manual, at <http://doa.alaska.gov/dof/manuals/aam/index.html>.

RH/lp