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To EXT- All Counties@UTIA
cc
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Subject Writing Quicken Checks to employees and other questions

I have received several questions regarding the quicken bank accounts. Here are my replies:

1) Can checks be written to a UT/TSU employees? Yes, Extension employees can be reimburse expenses in accordance with our new county financial manual. Here is the manual's web site:
<http://www.utextension.utk.edu/administration/dean/pdf/files/countyfinancialmanual.pdf>

2). Can wages be paid to an UT/TSU employee? No. This is not allowed by State and the Internal Revenue Service (IRS) rules. The payments must be made through the payroll system so that appropriate taxes can be withheld.

3). Can awards be made to a UT/TSU employee? No. Awards are taxable and as such must be paid through the payroll system.

4). Can an employee's travel be paid from the quicken account? Not directly. The quicken funds should be deposited into an UT account. Generally this is the county income account. The travel expenses are charged to the county E. If the funds or a gift or donation, they may be deposited into the county gift account and the related travel charged to this fund.

5) Why can't travel of an employee be reimbursed from the quicken account? It all goes back to IRS regulations.

6) My supervisor will not approve the reimbursement of my expenses, what can I do? The appropriate person to discuss the matter with is the regional director. If the regional director is the supervisor, then discuss the matter with me (Tim Fawver) or if appropriate Shirley Hasting, Tim Cross or Alice Ann Moore.

In the cases that I am aware of, the county leaders were correct in refusing to pay. The employees had no receipts and/or had been doing unauthorized activities.

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