DEPARTMENT OF CORRECTIONS

Policy Number:	**300.100**
Title:	**Offender/Resident Accounts**
Effective Date:	**4/21/20**

PURPOSE: Offenders'/Residents' funds held by the department are managed in accordance with Minnesota State Statutes, generally accepted accounting principles (GAAP), and this policy.

APPLICABILITY: All correctional facilities and programs

DEFINITIONS:

Aid to victims of crime – a 5% charge on qualifying wages, transferred to the Minnesota Department of Public Safety as established by the Minnesota Crime Victims Reparations Act (Minn. Stat. §§ 611A..51 through 611A.68.

Bridge program – a pre-employment training and education program run by MINNCOR for selected adult offenders to assist in their successful transition back into the community and to provide private employment through the state work release program.

Cost of confinement compensation deduction – MINNCOR Industries program – the deduction from interstate compensation paid to be returned to the industry program.

Cost of confinement surcharge – Facility – the 10% surcharge deducted from incoming offender receipts to be spent on facility law library and offender personal support costs.

Court-ordered dependent support – court-ordered support of families and dependent relatives, including child support, spousal maintenance, and the reimbursement of public assistance provided to the dependent family and relatives.

Court-ordered fines – includes court-ordered fines, surcharges, fees, penalty assessments, and public defender fees.

Court-ordered obligations – the dollar amounts ordered by the court to be paid by the offender, including court-ordered dependent support, restitution, and fines.

Court-ordered restitution – a dollar amount ordered by the court in a criminal proceeding to be paid by the offender/resident to compensate for the victim's losses.

Disciplinary restitution – an amount ordered by a discipline hearing officer, or agreed to by an offender/resident through waiver.

Facility obligation – a loan given to an offender/resident for facility-approved charges when their account has insufficient funds.

Income contract – a contract under which offenders are placed that dictates the deductions to which the offender is subject.

Interstate Corrections Compact (ICC) – a correctional contract by which offenders are exchanged with other states. ICC offenders are subject to the policies and procedures of the Minnesota DOC.

Interstate program – a component of the department's industry program in which adult offenders produce items to be sold to non-government customers outside of Minnesota.

Net wages – the amount of wages after taxes, court-ordered child support, dependent support payments, and facility obligations have been deducted.

Personal property – all property other than money belonging to an offender/resident.

Records retention period – the period of time that records must be retained for audit purposes. Offender accounts/offender payroll retention period is the current year plus four.

Restitution surcharge – non-refundable money collected on offender receipts and disbursements for payment towards the offender's/resident's court-ordered obligations excluding court-ordered dependent support.

Room and board – costs charged to offenders in work release for room and board.

Trust fund benefit account – an account that receives excess interest not paid to offenders/residents, unclaimed offender/resident funds that have been held for six months, offender photo ticket financial activity, and contraband funds. Funds in this account are used as directed by the department.

PROCEDURES:

300.1001: Account Management

A. Offender/resident funds are remanded to the custody of the commissioner of corrections and recorded in the automated trust financial system and the records are retained electronically or by hard copy in financial services according to the record retention schedule. Offender/resident banking and payroll transactions are retained electronically within the trust financial system.

B. Financial information is private data and is subject to Policy 106.210, "Providing Access to and Protecting Government Data." Government employees may access financial information only to the extent required to perform their job duties.

C. Fund are held in the following sub-accounts

1. Spending
   The account used for incoming funds as well as withdrawals/charges.

2. Gate
   The account used for the benefit of the offender upon release/discharge.

3. Savings
   An account that may be used by the offender/resident for personal savings, once gate funds (offenders only) of $100 have been saved.
   a) Adult offenders who are required to save gate money must save $100 in gate money before funds can be transferred to the voluntary savings sub-account or before sending funds to an outside bank account.

b) Juvenile residents are required to maintain a balance of $100 in their spending accounts before sending funds to an outside bank account.

c) Offenders/residents are responsible for arranging for bank transactions by mail with outside financial institutions. Offenders/residents may not possess personal checks, withdrawal slips, or debit cards while incarcerated.

4. Claim Fee Deposits
An account used by the facility to hold claim fees requested by an offender/residents.

5. Hold
An account used by the facility to hold funds until release, discharge, or for other authorized reasons such as during outside medical appointments.

D. Cash and other fund instruments are removed upon intake and deposited to the spending account. Cash is not allowed except in facilities that allow coin for vending purchases. These facilities must establish guidelines which include the maximum amount allowed.

E. Offenders admitted with new sentences receive a $15 advance which may create an obligation.

F. Interest
Interest is distributed to spending accounts on a quarterly basis based on the average of the beginning and ending gate and savings balances. The rate of interest paid is calculated by financial services based on the amount paid by the state treasurer.

G. Incoming Funds
Incoming funds are all funds received by an offender/resident from any source, excluding compensation earned while under DOC jurisdiction. All acceptable funds received at the facility are deposited to the spending account within five business days of receipt.

1. At the finance director's discretion, funds may be unavailable for up to ten business days. Financial services staff must notify offenders/residents of any funds being held unless the deposit is the subject of an investigation.

2. Receipts are provided the next business day after the funds have been deposited.

3. Offenders/residents may not receive or obtain money from another incarcerated offender/resident or from patients in other secure treatment facilities in Minnesota.

4. Money orders and electronic transfers and deposits from outside financial institutions must be addressed to the contract vendor at the following address:

JPAY
P.O. Box 246450
Pembrook Pines, FL 33024

a) Money orders must be made payable to the approved contracted vendor and must include a completed money order deposit form. The offender/resident name and identification number must be clearly written on the money order and the deposit form. The sender's full name and complete, verifiable address must also be

included on the money order deposit form as well as on the envelope. All information must be written in a legible manner.

b) Electronic funds transfers are processed through the approved contract vendor. See the DOC public website, mn.gov/doc, for instructions.

5. Funds that cannot be deposited to the spending account are processed as follows:
   a) Funds sent directly to the DOC are returned to the sender per the return address on the envelope. If sufficient information is not available to return the funds, they are deposited to the offender's/resident's hold account until release or discharge.

   b) Funds sent to the approved contracted vendor that cannot be deposited are processed according to the vendor's procedures.

   c) Offenders/residents and senders must communicate directly with the vendor regarding questions about, or the status of, receipt transactions.

   d) Upon receipt of funds from the vendor, if the DOC determines that the funds violate DOC policy, the funds are deposited to the offender's/resident's hold account until release or discharge.

   e) Hold funds are subject to the ten percent cost of confinement surcharge (for adult offenders) and the ten percent restitution surcharge.

6. Legal mail, special mail, wages earned prior to incarceration, refunds, tribal payments, US Treasury checks and other company/government checks must be addressed to the offender's/resident's current facility address.

7. Restitution, fine, or child support refunds from a county must be applied to other obligations in the order of priority.

8. Checks or other fund instruments received by the department on an offender's/resident's behalf need not be endorsed by the offender/resident. Checks made payable to multiple payees must be endorsed by all outside parties before being sent to the facility.

9. All correspondence must be mailed separately to the offender's/resident's facility address. The contract vendor's processing unit may discard items enclosed with money orders.

10. If a fund instrument is returned from the bank, the deposit is reversed and all bank charges are deducted from the offender's/resident's account. If there are insufficient funds, or if restitution had been deducted and sent to the county, a facility obligation is created.

11. Incoming funds are subject to deductions according to section 300.1009.

12. Transfers of funds between offenders/residents are not allowed, except as authorized in writing by the facility warden(s) or designee(s). The written authorization(s) must be attached to the withdrawal/voucher request.

H. <u>Withdrawals</u>

1. Offenders/residents may request withdrawals from their accounts by completing a voucher. Approved vouchers will be processed within five business days of receipt.
   a) Vouchers must be signed by the offender/resident in the presence of designated staff, verifying their identity. Designated staff must sign in ink and retain control of the voucher if it is under $500.

   b) The unit lieutenant or another designated staff member must sign as a second verification for all vouchers of $500 or more if the funds are being sent out of the facility.

   c) Juvenile resident vouchers require the following additional levels of approvals:
      (1) Requests for less than $25 must be approved and signed by the corrections security caseworker (CSC).
      (2) Requests between $25 and $100 must be approved and signed by the CSC and the living unit supervisor.
      (3) Requests of $100 or more must include a written explanation by the resident of the reason(s) for the amount requested, and must be approved and signed by the CSC and the living unit supervisor.

   d) Financial services staff must return vouchers for insufficient funds or missing information.

2. Funds being sent out of the facility require a postage-paid, addressed envelope.

3. Offenders/residents are responsible to communicate with the vendor regarding the vendor order and should keep records of any orders and vendor addresses needed.

4. Overpayment of vendor orders must be received by refund check only.

5. Withdrawals are subject to deductions according to section 300.1009.

6. Offenders may start or contribute to an outside savings account once they have saved $100 in gate money (if required to do so). Offenders are responsible for arranging for bank transactions by mail and may not possess personal checks, withdrawal slips, or debit cards while incarcerated.

7. A request to transfer funds between spending/gate/savings sub accounts requires a voucher.

I. Facility Withdrawals

The following purchases require funds available in the spending account at the time of the charge:

Type	Document Used	Description	Questions? Kite the below area
Canteen	Bubble Sheet	-Purchases subject to 5% restitution surcharge excluding designated hygiene/medical items -Refunds could take up to 3 weeks	Canteen
Phone Time	Canteen Bubble sheet	-Loaded to phone account next day -Refundable at release	Offender Accounts

Script Tokens Coin	Canteen Bubble Sheet	- Refundable at transfer or release -Must turn in at purchasing facility prior to transfer/ release in order to get refund in a timely manner	Canteen Offender Accts
Copies	Voucher	-Must be prepaid prior to receiving copies -$0.25 per page (2 sided page = 2 copies)	Offender Accounts
PIN Replace	Voucher	-$3.00 charge and must be prepaid -PINs will not be frozen or shut down without prepayment -We do not investigate lost/stolen pins or phone time	Offender Accounts
Fundraisers	Determined by facility	-Cost set by fundraiser coordinator -Must be prepaid	Fundraiser Coordinator
Stop Payments	Voucher	-Will not be issued within first 20 business days of processing -Offender required to pay all fees associated with stop payment -Offender responsible for notifying payee of stop payment	Offender Accounts

The following purchases may create an obligation/loan if there are insufficient funds in the spending account:

Type	Document Used	Description	Questions? Kite the below area
Hearing Tape	Voucher	-$5.00 cost -Discipline staff (HRU) approval needed prior to processing	Discipline (HRU) Offender Accts
Education Copays	Voucher	-Enrollment in a higher education class -Approval needed by education coordinator	Education Offender Accts
Claims	Voucher	-Submit $8.00 voucher with claim paperwork to claim officer	Claims officer
Health Care Copay	Voucher not needed	-$5.00 for a chargeable health services visit	Health Services Supervisor
ID Replacement	Determined by facility	-$5.00 charge -no charge if broken at work	Officer that charged
Key/Lock Replacement	Voucher	-$5.00 charge for each key -lock is actual cost of replacement	Officer that charged
Library Products	Determined by facility	-Actual cost of replacement	Library
Postage	Voucher not needed	-Actual cost of postage	Mailroom
Speedee/UPS Fed Ex/S&H	Determined by facility	-Actual cost -S/H charge of $1.50 added for packaging fees	Property
State Issue Replacement	Voucher or memo	-Actual cost	Property
Recycling	Determined by facility	-Cost determined by facility	Property
Food Service	Voucher	-Cost determined by facility -Parenting program at Shakopee only	Parenting Coordinator

J. Credit Cards/Other Obligations

Offenders/residents are not allowed to incur any new financial obligations, other than facility-related or legal obligations or for correspondence courses approved by the education unit. Offenders/residents are not allowed to make charges on existing credit card accounts, open new credit card accounts, or enter into installment payment plans while incarcerated. Offenders/residents may not possess credit cards at the facilities.

K. Offender Business Activity

Offenders/residents are prohibited from conducting any business activity during their period of incarceration or from using the facility address as a business address. Examples of prohibited

activity include the practice of a profession, the sale or solicitation of goods or services, and the manufacture or distribution of any goods or services, whether direct or indirect. This does not include authorized hobby craft activity or routine communication with a person who is operating a business established by an offender/resident prior to the offender's/resident's incarceration.

300.1002: Gate Money/Release

A. General Requirements – Gate

1. Qualifying adult offenders are required to save $500 for assistance on their release or parole. Deductions are made from compensation during incarceration. Compensation received after release is not subject to the gate deductions. The facility must make gate money total $100 if the offender has not saved $100 upon release. Release violators (RVs) being released on the same sentence will not receive added state funds.

2. Offenders must be released from a state facility to be eligible for state-paid gate money.

3. Gate Exemptions
   An offender may request to be exempted from saving gate money if the offender meets one or more of the criteria below. Once an exemption is approved, it will not be reversed.
   a) Offenders sentenced to life without parole;

   b) Offenders whose sentences will be completed after the age of 100; or

   c) Federal offenders housed in Minnesota correctional facilities under contract.

4. Offenders determined to be exempt from saving gate money have any accumulated payroll funds deducted per the payroll deduction schedule, prior to transfer to the offender's spending account.

5. Gate money may be saved voluntarily, but cannot exceed $500 and is subject to all gate rules.

6. Interstate Corrections Compact
   Offenders housed in Minnesota are required to save gate money. No state funds are provided unless the sending state reimburses the department.

B. Spending of Gate Money

1. Driver's License/ID
   An offender within one year of release who does not have sufficient funds in spending and savings accounts will have funds transferred from gate to savings to pay for a driver's license or photo ID, as long as the gate balance does not drop below $100.

2. Upon the written approval of the warden or designee, an offender may be allowed to spend money accumulated in the offender's gate account for the following items, as long as the offender meets the rest of the criteria. Offenders must submit a kite to finance detailing the request.
   a) Unpaid facility obligations;
   b) Court-ordered obligations;
   c) Educational courses;
   d) Television, radio, typewriter, or JPay tablet only when the offender does not currently have the item in their property;

e) Health-related or ADA-related items;
f) Paying bills (a copy of the bill with a postage-paid envelope must be attached); and
g) Emergency situations (detailed in the request).

3. Offenders must not owe facility or court-ordered obligations unless the request is for the purchase of a health- or ADA-related item, or a driver's license or photo ID.

4. Offenders must have a balance of at least $100 in their gate account.

5. If the amount requested would reduce the gate balance to less than $100, the offender must have at least two years remaining until their confinement release date.

6. Balances in voluntary savings and spending must be spent first.

7. Offenders are limited to one approved request per 12-month period, unless the request is for a driver's license or photo ID.

8. The maximum an offender may borrow is $200.

9 Offenders must be currently employed and have a positive work history for the previous six months.

10. Offenders must be discipline-free with no infractions resulting in segregation, including conditional segregation, during the previous six months.

11. If approved, the offender must submit the appropriate withdrawal forms within 30 days.

C. Release

1. Offender/resident accounts are reviewed prior to the offender's/resident's release to determine the amount of gate money, if any, to be provided to the offender from state funds. Compensation paid and available, using the first in, first out (FIFO) method (assuming that the funds on deposit for the longest period are withdrawn first) must be used prior to providing state funds.

2. A release violator's gate funds are transferred into the offender's spending account and are subject to deductions for facility obligations.

3. Offenders released to the intensive supervised release program (ISR), intensive community supervision (ICS), or work release, who are eligible for gate money, are paid their gate money at the time they are released or paroled from the department.

4. Offenders whose sentences are commuted or vacated are not eligible for state-paid gate money.

5. Offender/resident accounts are reviewed prior to the offender's/resident's release for any outstanding facility obligations. Balances in excess of $100 in gate, along with spending, savings, or hold accounts must be applied to any outstanding facility obligations.

6. Financial services staff prepare a release document stating the amount in the spending, gate, savings, and hold sub-accounts. Checks and/or cash are issued in addition to, or in

place of, release cards when maximum card amounts have been reached, or by exception when approved by the finance director or designee. Checks are not issued for less than $1.00.

7. Offenders/residents must sign the release document verifying the amount of funds reported and acknowledging receipt of the release card, check, or cash.

8. Unpaid facility obligations remain open for three years.

9. With written approval of the warden or designee, adult offenders who are not eligible for state-paid gate may have some limited release costs provided by the facility, including transportation and meals.

300.1003: Compensation

A. Compensation includes any payment to adult offenders for assignments performed while incarcerated and any allowances paid to juvenile residents. The rate of compensation paid is in accordance with the appropriate policies. (See, for example, Division Directive 204.010, "Offender Assignment and Compensation Plan" and Policy 204.100, "Juvenile Resident Pay Plan.")

1. Offender/resident compensation is processed according to facility schedules.

2. Facility compensation payment errors are processed in the following order:
   a) An adjustment to the offender's/resident's current payroll must be completed; or
   b) The payroll in error is reversed and processed correctly; or
   c) A miscellaneous receipt and obligation is established if there are insufficient funds in the spending and/or voluntary savings accounts to reverse an overpayment.

B. Deductions are processed according to section 300.1009.

C. <u>Interstate Program</u>

1. In accordance with the guidelines regulating prison industry enhancement certification programs (PIECP), MINNCOR staff must collect the Voluntary Agreement of Participation Private Sector/Prison Industries Enhancement Project form (attached).

2. Offenders may be subject to federal and state back-up withholding if the facility does not have a valid social security or tax identification number on file.
   a) Financial services staff review offenders in the Interstate Program for social security numbers. Financial services staff must notify the offender's payroll supervisor if a W-9 is needed for an offender. If a social security number or tax identification number (TIN) is not provided, financial services staff add back-up withholding to the offender's account.

   b) Interstate program deductions are limited in accordance with mandatory federal criteria for program participation in a PIECP. Mandatory deductions include withholding taxes when applicable and the crime victim's reparations board contribution.

300.1004: Income Reporting, Taxes and Levies

A. <u>Income Reporting</u>

A 1099 is issued to offenders who had earned annual interest of $10 or more and to offenders working in a MINNCOR PIECP program with annual earnings of $600 or more.

B. Taxes
Offenders are solely responsible for the preparation and filing of personal income tax returns.

C. Levies
When a notice of levy is received for an offender, financial services staff must contact the IRS to notify them the offender is incarcerated. No deductions are withheld from compensation paid by the facility for the levy while the offender is incarcerated.

D. Private Employers
This section does not apply to wages paid to offenders by private employers.

300.1005: Court-Ordered Deductions

A. General Guidelines

1. Adult offenders with court-ordered restitution and/or court-ordered fines are subject to the restitution surcharge on all incoming and outgoing funds as specified in this policy.

2. Amounts collected are remitted to the appropriate court monthly.

3. Offenders may voluntarily make payments on court-ordered obligation(s) over and above the mandatory amounts withheld. Voluntary payments are not subject to the ten percent restitution surcharge.

4. Restitution ordered as "joint and several" is applied to each defendant listed on the order.

5. Unpaid restitution and other court-ordered obligations from a prior incarceration are withheld even if the adult offender is readmitted under a different conviction.

6. Deductions are withheld for restitution and court-ordered obligations from other states.

7. Offenders must notify financial services of any payments made from outside sources on court-ordered obligations so balances in the trust financial system are updated accordingly.

8. Court-ordered obligations reduced to civil judgement must continue to be paid as court ordered.

B. Fees and Costs in a Civil Action Commenced While Incarcerated
Offenders must make payments for filing fees, costs, judgments, etc., as ordered by a state or federal court relating to a civil lawsuit maintained by an offender while incarcerated.

C. Court-Ordered Dependent Support

1. Adult offenders in a correctional facility with a current/active child support order have a portion of their compensation or outside wages deducted per section 300.1009.

2. Payments collected are submitted to the appropriate court or child support agency within seven business days of the pay date.

3. Deductions for court-ordered dependent support remain in effect until notification to discontinue is received from the originating agency.

4. To comply with statutory requirements, a report of all offenders currently committed to the department must be compiled centrally by central office and submitted to the Minnesota New Hire Reporting Center.

300.1006: Disciplinary Restitution

A. General Guidelines

1. In accordance with Policy 303.010, "Offender Discipline," an offender may be required to pay restitution if ordered by a disciplinary hearing officer or by the offender's/resident's agreement to pay through a waiver of hearing.
2. The amount of and basis for restitution must be fully documented in the discipline hearing findings or waiver. Waivers of disciplinary due process must be signed by the offender/resident indicating agreement to pay restitution.

B. Deduction

1. Payment is made from the funds in the offender's/resident's spending and voluntary savings sub-accounts at the time of the findings or waiver.

2. Offender/resident funds cannot be put on hold based on pending charges without written approval of the warden or designee.

3. If the amount in the offender's/resident's spending and voluntary savings sub-accounts is insufficient to pay the restitution, a disciplinary restitution obligation is created for the remaining amount and deducted according to section 300.1009.

300.1007: Forfeiture of Contraband Money

1. In accordance with Policy 301.030, "Contraband," money received by or found in the possession of an offender/resident, determined through a facility disciplinary hearing officer as being prohibited is considered contraband. Contraband may be seized by authority of the warden or designee.

2. Incoming fund instruments and/or cash suspected to be contraband are held in evidence by facility investigative staff pending completion of the disciplinary process. Once the proper disposition of the funds has been determined, the facility investigative staff member provides the money to financial services staff for processing.

3. Seized contraband money, if not claimed by its rightful owner within 30 days, is deposited to the trust fund benefit account.

300.1008: Disposition of Money and Property upon Offender/Resident Death or Escape

A. Death

1. Upon receiving notification of an offender's/resident's death, financial services staff must place the offender's/resident's funds on hold for a minimum of 30 days.

2. The offender's/resident's finds are used to pay for any current obligations to the department.

3. Finance or other assigned facility staff must mail the Next of Kin Notification Letter of Right to Claim Property (sample attached) and the Affidavit for Collection of Offender Personal Property form (attached). Upon receipt of the notarized affidavit, financial services staff must distribute the funds accordingly, along with the offender's trust account statement.

4. If the funds are not claimed, they are deposited to the unclaimed account. After six months, they are deposited to the trust fund benefit account. The legal heir(s) may claim said funds at any time.

B. Escape

1. In case of escape, the offender's/resident's funds are used to pay for any current obligations to the department.

2. The remainder of the funds are held in the unclaimed funds account for six months, then deposited to the trust fund benefit account.

3. The offender/resident may, at any time, claim the funds deposited in the trust fund benefit account through proof of identity.

C. Property

1. Unclaimed personal property is handled in accordance with Policy 302.250, "Offender Property" and Policy 302.260, "Juvenile Resident Property."

2. The proceeds from the sale of any unclaimed personal property, after the deduction for costs, are deposited in the trust fund benefit account to be used for the general benefit of all offenders/residents.

300.1009: Deduction Schedule

A. Incoming Funds

Priority	Description	Exemptions	Percent of Gross
1	Repayment of advances		100%
2	Court ordered restitution	-Refunds and returned checks (funds originated from offender's account) -Private health care costs-DOC approved -DOC claim payments -Funds for interstate travel	10%
3	Cost of confinement	- Disability benefits from VA - Social Security benefits (if allowed) - Railroad Retirement - direct from Federal agency - Proceeds from Civil Rights actions filed pursuant to 42 USC Sect. 1983 - Native American funds direct from US Treasury or tribe -Intra departmental transfer -Vendor refunds -Funds for interstate travel -Scholarship funds direct from Higher Ed University -Claim settlements from joint house/senate committee -All funds received by juvenile residents	10%

		-All funds rec'd by offenders on income contracts	
4	Facility obligations		100%
5	Offender-initiated civil action fees and costs • Federal cases • State cases		 20% 50%
6	Court Ordered Fines	Same as #2 above	50%
7	Disciplinary restitution		50%

B. Outgoing Funds

Priority	Description	Exemptions	Percent of Gross
1	Court-ordered obligations	-Voluntary payment on court ordered obligations -State and Federal Litigation fees -State IDs/birth certificates -Special order medical equipment (with Health Services approval) -Recycling fees -Glasses -Interstate transfer costs – Reimbursement to State -Offsite medical care -MN Board of Cosmetology/Barber Exam -MN Dept. of Labor & Industry Personal License Renewal -Firewood, Rocks, Tobacco for Native Americans -DMV Driver's License -MN Instructional Permits	10%

C. Compensation

1. Non-Interstate (Industry or facility assignments which do not qualify for interstate program pay)
   The total percentage of all deductions must not exceed 50% with the exception of advances, facility obligations, medical co-pays, and federal/state tax filing fees.

Priority	Description	Percent of Gross Pay
1	Repayment of advances	100%
2	Gate-with no restitution/fine obligations and < $500 in Gate	50%
2	Gate-with restitution/fine obligations and < $100 in Gate	50%
2	Gate-with restitution/fine obligations and > $100 and < $500 in Gate	25%
3	Court-ordered dependent support	The lesser of 50% or amount ordered
4	Court-ordered restitution	50%
5	Room and board (Bridge Program)	50%
6	Facility obligations/medical co-pays	100%
7	Civil action fees-Federal	20%
8	Civil action fees-State	50%
9	Court-ordered fines	50%
10	Crime Victims Reparation Board	5%
11	Disciplinary restitution	50%

2. Interstate Program (Industry program in which offenders produce items to be sold to non-government customers outside of Minnesota.

The total percentage of deductions must not exceed 76% Base, 70% Pre-advanced, or 60% Advanced, with the exception of advances, facility obligations, medical co-payments, and federal/state tax filing fees. Mandatory deductions include withholding taxes when applicable and crime victim's reparations board deductions.

Priority	Description	Percent of Gross Pay
1	Federal/State payroll taxes • Only when there is no SSN# or TIN, or the listed # is invalid per IRS	Current Government Rates
2	Repayment of advances	100%
3	Gate-until $500 is saved	50%
4	Crime victim's reparation board	5%
5	Court ordered dependent support	The lesser of 65% or amount ordered
6	Court ordered restitution	10%
7	Room and Board (Bridge Program)	75%
8	Cost of confinement	75%
9	Facility obligations/medical co-pays	100%
10	Civil action fees-Federal	20%
11	Civil action fees-State	50%

3. Work Release Program
Offenders must submit a portion of their wages to the department as defined by the applicable off-site program.

Priority	Description	Percent of Gross Pay
1	Repayment of advances	100%
2	Gate-until $500 is saved	100%
3	Room and Board	100% or amount as specified by program
4	Travel expenses to/from work	Amount as specified by program
5	Court ordered restitution	100%
6	Facility obligations/medical co-pays	100%
7	Civil action fees-Federal	20%
8	Civil action fees-State	50%
9	Court ordered fines	100%
10	Crime Victims Reparation Board	5%
11	Disciplinary restitution	100%

4. Juvenile Program

Priority	Description	Percent of Gross Pay
1	Disciplinary restitution	50%

INTERNAL CONTROLS:

A. Offender/resident banking and payroll transactions are retained electronically within the trust financial system.

B. All offender/resident financial documents are kept electronically or in hard copy within financial services according to the record retention schedule.

ACA STANDARDS: 4-4044 through 4-4047, ABC-1B-17 through 1-ABC-1B-19, 2-CO-1B-14

REFERENCES: Minn. Stat. §§ 16A.72, Income Credited to General Fund Exceptions; 241.08, Money of Inmates of Correctional Institutions; 241.09, Unclaimed Money or

Personal Property of Inmates of Correctional Facilities; 241.26, subd. 5, subd. 6, subd, 7, Private Employment of Inmates of State Correctional Institutions in Community; 243.212, Co-Payments for Health Services; 243.23, Compensation Paid to Inmates; 243.24, Money, How Used; Forfeiture; 243.241, Civil Action Money Damages; 243.88, Private Industry on Grounds of Correctional Institutions; 256.998, Subd. 9, Work Reporting System; 524.3-1201, Collection of Personal Property by Affidavit; 563.02, Inmate Liability for Fees and Costs; 609.101, Surcharges, Fines, Assessments; Minimum Fines; 611A.04, Order of Restitution; 611A.51 through 611A.68, Minnesota Crime Victims Reparations Act; and Chapter 518C, Uniform Interstate Family Support Act
2010 United States Code title 28, section 1915, Proceedings in Forma Pauperis
Prison Litigation Reform Act, United States Code title 42, section 1997e
18 U.S. Code, Chapter 85, Section 1761, Transportation or Importation
Policy 104.170, "Imprest Cash Funds"
Policy 104.180, "Investments"
Division Directive 204.010, "Offender Assignment and Compensation Plan"
Policy 204.100, "Juvenile Resident Pay Plan"
Policy 300.140, "Indigent Offenders"
Policy 303.090, "Offender Property and Assigned-Duty Injury Claims"
Policy 301.030, "Contraband"
Policy 302.250, "Offender Property"
Policy 302.260, "Juvenile Resident Property"
Policy 303.010, "Offender Discipline"
Policy 106.210, "Providing Access to and Protecting Government Data"

REPLACES: Policy 300.100, "Offender/Resident Accounts," 7/17/18.
Policy 300.1015, "Offender Accounts – Cost of Confinement," 6/19/18
Policy 300.110, "Offender Aid to Victims of Crime," 6/19/18
All facility policies, memos, or other communications whether verbal, written, or transmitted by electronic means regarding this topic.

ATTACHMENTS: Affidavit for Collection of Property (300.100C)
Sample Next of Kin Notification Letter of Right to Claim Property (300.100D)
Voluntary Agreement of Participation – PIECP (300.100F)
Request for Social Security Number and Certification (300.100G)

APPROVALS:
Deputy Commissioner, Community Services
Deputy Commissioner, Facility Services
Assistant Commissioner, Operations Support
Assistant Commissioner, Strategic Planning, Implementation, and Employee Development