



Office of the State Comptroller  
**PAYROLL BULLETIN**

Subject  EXCESS (TAXABLE) TRAVEL REIMBURSEMENTS- CAS/PAYROLL INTERFACE	Bulletin No. P-735/A-291
	Date 7/15/92

**INTRODUCTION**      Bulletins A245/P670 and A262/P700 explain IRS requirements and PR-75 procedures for excess (taxable) travel reimbursements to employees. Bulletin A287 explains the addition of the IRS Amount field to CAS voucher forms and screens. (See Travel Voucher, Exhibit A.) This bulletin explains how to complete the IRS Amount field on vouchers to allow the CAS to automatically generate transactions for the Payroll System and eliminate agency PR-75 processing.

This process is not optional. As of 8/3/92 agencies must use the procedures described in this bulletin. Reporting of taxable expense will no longer be processed on PR-75's.

**VOUCHER PROCESSING**      Vouchers containing taxable reimbursements entered into the CAS or sent to OSC for data entry or bulkload prior to 8/3/92, require a PR-75. On or after 8/3/92, travel vouchers with taxable reimbursements must be prepared as follows:

<u>If an Excess (Taxable)</u> <u>Amount is paid to a</u> <u>traveler, and...</u>	<u>the agency must...</u>
1. the traveler either... - received <u>no advance</u> , or - has a <u>continuous</u> <u>advance</u> ,	1. process a travel voucher through the CAS, payable to the traveler, with a 'T' in the IRS Code and the <u>taxable</u> amount in IRS Amount.

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VOUCHER  
PROCESSING  
(cont'd)

If an Excess (Taxable)  
Amount is paid to a  
traveler, and...

the agency must...

2. the traveler received an  
'occasional' advance  
which was...

a. less than the total travel reimbursement,

2a. process a travel voucher through the CAS with two payees (one payment to the traveler and one payment to the advance account). The payment to the traveler must have a 'T' in IRS Code and the taxable amount in IRS Amount. (The taxable amount can exceed the Payment Amount to the traveler.) The travel advance account reimbursement payment must have a blank IRS Code and blank IRS Amount.

b. equal to or greater than the total travel reimbursement,  
(NOTE: In this instance, the traveler will not receive a payment through the CAS.)

2b. submit a Taxable Expense Corrections form (Exhibit B) to the Payroll System as explained on page 5 of this bulletin. (Agencies should take steps to ensure that advances do not exceed reimburseable expenses in order to minimize the use of this form.

No changes are required for processing travel vouchers that do not contain a taxable amount.

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NEW CAS  
VOUCHER  
EDITS

The following CAS edits have been added to control the processing of travel vouchers containing taxable amounts:

1. If the IRS Code is 'T',
  - a) the batch type must be VRT or VTR, and
  - b) the IRS Amount must be greater than zero.
2. If an IRS Amount is entered,
  - a) the IRS Code must be 'T', and
  - b) the total IRS Amounts cannot exceed total payment amounts on the voucher. (The system allows multiple payees with IRS Amounts on one voucher.)
3. If the IRS Code is 'T' and a valid IRS Amount is entered, the system will verify that the Payee ID (employee's Social Security Number) and employee's last name has an EXACT match on the payroll file. If an exact match is not found, an error message "INVALID PAYEE ID" will be issued and the voucher will not process.

Payee Names must be entered in the following format: Last Name, First Initial, Middle Initial. No spaces or special characters such as apostrophes may be entered within the last name. If you are unable to match on Social Security Number and Name, refer to your agency's Salary Register.

Note: Future development of IRS Amount field will expand its uses to non-travel payments.

NEW MONTHLY  
REPORT

Agencies will begin receiving a monthly VOU943, Listing of Taxable Employee Travel Payments by Agency (Exhibit C), at the end of August. This report will list Taxable Amounts on vouchers paid by the CAS during the month, which will be transferred to the Payroll System at the beginning of the next month for withholding and reporting. This report will print at agency printers. Agencies without printers will receive this report through OSC distribution.

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The VOU943 should be used to confirm Taxable Amounts processed through the CAS during the month. If OSC receives notification of a fine levied by IRS for inaccurate or incomplete reporting of these taxable amounts, the fine will be charged to the responsible agency.

NEW CAS/  
PAYROLL  
DATA  
TRANSFER

As of Payroll Period 11-Lag (Administration and Institutional), taxable expense will no longer be processed on PR-75's.

Taxable expense data will be collected by the CAS on a monthly basis. The data will be transferred to the Payroll System at the beginning of the next month and applied to the next payroll processed. The taxable expense amount will be added to the biweekly gross prior to the calculation of Federal, State and Social Security/Medicare taxes.

The taxable expense amount will appear on the employee's check stub in the ADDT'L SAL INFO block with the code TXE and will be included in the YTD GROSS amount. It will also appear on the Salary Register and in the YTD GROSS and YTD TAX EXP on the PRG-1, Payroll YTD Summary Register.

Payments to inactive employees may be processed through the CAS. If an employee has become inactive in one agency but is active in another, the Payroll System will apply the taxable expense amount where the employee is active. If the only employee record found is inactive when the monthly data from CAS is processed, the employee's YTD GROSS and the YTD Taxable Expense in that record will be updated and reported on the W-2.

Agencies will receive an accepted taxable expense transaction listing with their salary registers.

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PAYROLL  
ADJUSTMENTS

The following payroll adjustments can be processed using the Taxable Expense Corrections form (Exhibit B). Photocopy Exhibit B for a supply of these forms. All adjustments require completion of the Line Number, Employee Name, SS# and Correct Taxable Expense Amount blocks.

As soon as the need for adjustment has been identified, prepare and send the Taxable Expense Correction form to OSC as explained below.

- A. To correct an amount of taxable expense previously reported - Enter the correct taxable amount, and the incorrect taxable amount previously reported. Payroll will update the employee's YTD GROSS and YTD Taxable Expense.
- B. To report taxable expense amounts which should have been but were not reported through CAS - Enter the taxable expense amount. Payroll will update the employee's YTD GROSS and YTD Taxable Expense. Federal, State and local income taxes will not be withheld on the taxable expense amount but Social Security/Medicare taxes will be. The taxable expense amount will be reported on the W-2.
- C. To report taxable expense amounts when an 'occasional' advance equals or exceeds total reimbursements (no voucher processed through the CAS) - Enter the taxable expense amount. Payroll will update the employee's YTD GROSS and YTD Taxable Expense. Federal, State and local income taxes will not be withheld on the taxable expense amount but Social Security/Medicare taxes will be. The taxable expense amount will be reported on the W-2.

Send Taxable Expense Corrections forms to:

Office of the State Comptroller  
Robert Phelan, Payroll Deductions  
AESOB 8th Floor  
Albany, New York 12236

Direct payroll questions on this bulletin to Bob Phelan at (518) 473-1989. Direct other questions to the Accounting Information Center at (518) 473-1170.

STATE OF NEW YORK

# TRAVEL VOUCHER

Voucher No. \_\_\_\_\_

1 Originating Agency _____				Orig. Agency Code _____		Interest Eligible (Y/N) <b>N</b>																																																		
Payment Date (MM) (DD) (YY) _____ / _____ / _____			OSC Use Only _____		Liability Date (MM) (DD) (YY) _____ / _____ / _____																																																			
2 Payee ID _____		Additional _____	Zip Code _____		Route <b>A</b>	Payee Amount _____			MIR Date (MM/DD/YY) _____ / _____ / _____																																															
3 Payee Name (Last) _____				(FI) _____	(MI) _____	(Suffix) _____	IRS Code _____		IRS Amount _____																																															
Agency Use Only _____						Stat. Type _____	Statistic _____	Indicator-Dept. _____	Indicator-Statewide _____																																															
4 Negotiating Unit _____		5 Travel Advance No <input type="checkbox"/> Yes <input type="checkbox"/> Continuous <input type="checkbox"/>		Amount: \$ _____		Ref/Inv. No. (Limit to 14 additional spaces) <b>TRAVEL</b>																																																		
6 Destination (Include County) _____						Ref/Inv. Date (MM) (DD) (YY) _____ / _____ / _____																																																		
7 Purpose of Travel: _____																																																								
8 Date and Time of Departure: _____ AM _____ PM			9 Date and Time of Return: _____ AM _____ PM			10 Mode of Transportation: _____																																																		
11 Transportation Request Used: No <input type="checkbox"/> Yes <input type="checkbox"/>				12 Lodging Request Used: No <input type="checkbox"/> Yes <input type="checkbox"/>																																																				
# _____		# _____		# _____		# _____		# _____																																																
							Sub Vo. No.	AMOUNT																																																
13 Transportation Expense:																																																								
14 Per Diem Allowance																																																								
_____ Days @ \$ _____ per day = \$ _____ Total - \$ _____ Amount of Lodging Request _____																																																								
_____ Days @ \$ _____ per day = \$ _____ Total - \$ _____ Amount of Lodging Request _____																																																								
15 Meals Only:																																																								
_____ Breakfasts @ \$ _____ + _____ Dinners @ \$ _____																																																								
_____ Breakfasts @ \$ _____ + _____ Dinners @ \$ _____																																																								
16 Miscellaneous Expenses/Explanations: _____																																																								
17 Total Mileage from attached AC 160: _____ miles @ _____ ¢ per mile																																																								
<p align="center"><b>PAYEE'S CERTIFICATION</b></p> <p>I hereby certify that the above account and schedules annexed are just, true and correct; that no part thereof has been paid, except as stated therein, and that the balance therein stated is actually due and owing, and that the amounts claimed were necessary and incurred in the performance of my authorized official duties.</p> <p>_____ Official Station _____ Signature _____ Official Title _____</p> <p>Home Address _____</p> <p>City _____ Dated _____ 19____</p>						<p align="center"><b>VOUCHER TOTAL</b></p> <p align="center">STATE COMPTROLLER'S PRE-AUDIT</p> <p>_____ Verified _____</p> <p align="center">Certified for Payment of the Total Amount</p> <p>By _____</p>																																																		
<p align="center"><b>SUPERVISOR'S CERTIFICATION</b></p> <p>I, the claimant's supervisor, certify that this account has been examined and, to the best of my knowledge and belief, the amounts claimed therein were necessary for the performance of the claimant's authorized official duties.</p> <p>_____ Signature of Supervisor _____ Title _____ Date _____</p>						<p align="center">For Agency Finance Office Use Only I certify that this claim is correct and just, and payment is approved</p> <p>By _____ Authorized Signature _____</p> <p align="center">Title _____ Date _____</p>																																																		
<p align="center"><b>Expenditure</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Cost Center Code</th> <th rowspan="2">Object</th> <th colspan="2">Accum</th> <th rowspan="2">Amount</th> <th rowspan="2">Orig. Agency</th> <th rowspan="2">PO/Contract</th> <th rowspan="2">Line</th> <th rowspan="2">F/P</th> </tr> <tr> <th>Dept.</th> <th>Statewide</th> </tr> </thead> <tbody> <tr> <td>pt. Cost Center Unit</td> <td>Var</td> <td>Yr</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Cost Center Code	Object	Accum		Amount	Orig. Agency	PO/Contract	Line	F/P	Dept.	Statewide	pt. Cost Center Unit	Var	Yr																																		<p align="center"><b>Liquidation</b></p>			
Cost Center Code	Object	Accum		Amount	Orig. Agency			PO/Contract	Line						F/P																																									
		Dept.	Statewide																																																					
pt. Cost Center Unit	Var	Yr																																																						



REPORT NO V090943  
 PERIOD ENDING 05/31/92  
 FREQUENCY MONTHLY

01080

STATE OF NEW YORK  
 OFFICE OF THE STATE COMPTROLLER  
 LISTING OF TAXABLE EMPLOYEE TRAVEL PAYMENTS BY AGENCY

EXHIBIT C  
 PAGE NO 1  
 RUN DATE 07/09/92

ORIGINATING AGENCY 01080 DIV OF HOUSING & COMM RENEWAL

CAS PAYEE ID	CAS EMPLOYEE NAME	ORIG AGENCY	BATCH NO	VOUCHER NO	BTCH TYPE	PAYMENT DATE	PAYMENT AMOUNT	IRS AMOUNT
123456789	LAKE R	01080	A03600	V0801T	VRT	05/04/92	15.00	15.00
EMPLOYEE TOTALS							15.00	15.00 *
234567890	LATER S	01080	7800	001675T	VTR	05/04/92	21.65	2.00
EMPLOYEE TOTALS							21.65	2.00 *
345678901	WALLACE J	01080	1560	342000T	VTR	05/04/92	183.00	100.00
EMPLOYEE TOTALS							183.00	100.00 *
456789012	WITT M	01080	9490	489600T	VTR	05/04/92	1,104.76	404.04
EMPLOYEE TOTALS							1,104.76	404.04 *
567890123	ALBERT F	01080	9570	492900T	VTR	05/03/92	438.93	1.00
EMPLOYEE TOTALS							438.93	1.00 *
AGENCY TOTALS							1,763.34	522.04 **