



Office of the State Comptroller  
**PAYROLL BULLETIN**

Subject

Reporting of Non-Job-Related Education  
Assistance Payments Made Since 7/1/92

Bulletin No.

P-755/A-298

Date

December 11, 1992

This bulletin updates Accounting Bulletin A-288, and contains instructions for reporting non-job-related, employer-paid educational assistance for 1992.

The Federal tax provision which exempted up to \$5,250 of non-job-related educational assistance from taxes expired on June 30, 1992. Since this exemption has not been extended, payments made on or after July 1, 1992 for all non-job-related undergraduate or graduate level courses are non-exempt and must be reported to IRS on the employee's W-2.

In order to report payments made during 1992, OSC will use information from two sources. First, the Governor's Office of Employee Relations will provide OSC with information on payments made through GOER's Tuition Reimbursement Program. However, since the GOER program applies only to some payments to Management Confidential and CSEA employees, agencies must provide supplemental information to OSC on the attached form for other payments made by the agency to employees of these and other bargaining units.

Complete a line on the "Non-Job-Related Educational Assistance Payments Made After 6/30/92" form for each employee who received one or more of these payments.

Exclude from reporting:

- Payments made through GOER;
- Payments made through the GOER/CSEA Leap Program or Project REACH;
- Payments prior to July 1, 1992;
- Payments already reported on PR-75 forms;
- Payments for job-related courses.

NOTE: A course must meet one of the following criteria to be considered 'job-related':

1. It is specifically required by New York State law or regulation to maintain salary, status or job; or
2. It directly supports or improves skills required for current job responsibilities.

Send completed forms, and direct questions on forms preparation and submission to:

Bob Phelan  
OSC-Payroll Deduction Section  
AESOB, 8th Floor  
Albany, NY 12236  
(518)473-1989

Forms must be submitted by the following dates:

Institution payroll agencies - December 31, 1992

Administration payroll agencies - January 6, 1993

Please notify all affected employees of this action, and that corresponding Social Security/Medicare tax will be withheld from paychecks in January, 1993.

Do not schedule any more non-job-related educational assistance vouchers for payment in 1992 since the \$5,250 exemption may be restored in 1993.

Direct questions on this bulletin to the Accounting Information Center, (518)473-1170.

**Non-Job-Related Educational  
Assistance Payments Made After 6/30/92 and Unreported To Date**

Agency Name \_\_\_\_\_

Preparer's Name \_\_\_\_\_ Telephone No. \_\_\_\_\_

Preparer's Title \_\_\_\_\_ Page \_\_\_\_\_ of \_\_\_\_\_

Agency Code	Line Number	Employee Name	SS Number	Non-Job-Related Amount

I certify that the information provided on this sheet is accurate and complete to the best of my knowledge.

\_\_\_\_\_  
Preparer's Signature \_\_\_\_\_ Date

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