



Office of the State Comptroller
PAYROLL BULLETIN

Subject Revised Year-End Processing of Taxable Travel Reimbursements	Bulletin No. P-970/A-428
	Date December 24, 1997
PAYMENTS MADE ON DECEMBER 1-12	Due to an error in processing, taxable travel reimbursements paid by the Central Accounting System (CAS) on December 1-12, 1997, were not transmitted to the Payroll System. As a result, and contrary to Bulletin A427/P964 dated 11/19/97, these payments were neither included on check stubs nor subject to withholding on Administration payroll checks dated 12/24 and Institution payroll checks dated 12/31.
REVISED PROCESS	<p>Taxable travel reimbursements made by the CAS on December 1-12 will now be processed in the same manner as payments made on December 13-31. Specifically, taxable travel reimbursements paid from December 1 through December 31 will be included as income on the employee's 1997 W-2, but Federal and State income taxes will not be withheld. A Social Security/Medicare tax deficiency will be deducted from the employee's paycheck in February, 1998 (unless the employee has already paid the maximum 1997 social security amount). Wage and tax reporting for 1998 will not be affected.</p> <p>A separate VOU943, Listing of Taxable Employee Travel Payments by Agency, will be not be issued for payments made to the CAS on December 1-12. Instead, agencies will receive a monthly VOU943 listing all such payments made by the CAS during December, 1997.</p>
<p>Please direct payroll questions on this bulletin to Eileen Cooper at (518) 473-1989. Direct other questions to the Accounting Information Center at (518) 473-1170. We apologize for any inconvenience this may have caused you.</p>	