



Office of the State Comptroller
PAYROLL BULLETIN

Subject Reporting of Non-Job-Related Education Assistance Payments Made Since 1/1/95	Bulletin No. P-879/A-380
	Date December 20, 1995

This bulletin updates Accounting Bulletin P-870/A-379, and contains instructions for reporting non-job-related, employer-paid educational assistance for 1995.

The Federal tax provision which exempted up to \$5,250 of non-job-related educational assistance from taxes expired on December 31, 1994. Since this exemption has not been extended, payments made on or after January 1, 1995 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 1995, 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 1/1/95-12/31/95" form for each employee who received one or more of these payments.

Exclude from reporting:

- Payments made through GOER;
- Payment made through the GOER/CSEA Leap Program or Project REACH;
- 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 or FAX completed forms, and direct questions on forms preparation and submission to:

Bob Phelan
OSC-Payroll Deduction Section
AESOB, 8th Floor
Albany, New York 12236
(518) 473-1989 FAX (518) 486-3099

Forms must be submitted by the following dates:

Institution Payroll Agencies - December 29, 1995

Administration Payroll Agencies - January 5, 1996

Please notify all affected employees of this action, and that corresponding Social Security/Medicare tax will be withheld from paychecks in January, 1996.

