



# INFORMATION ANNOUNCEMENT

Andrew M. Cuomo  
Governor

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## Year-End Procedures for Taxable Employee Expense Reimbursements

The NYS Office of the State Comptroller (OSC) has issued Bulletin 1356 for Year-End Procedures for Taxable Employee Expense Reimbursements to ensure employees' W-2 forms for 2014 accurately reflect taxable travel reimbursed during the calendar year.

The purpose of OSC Bulletin 1356 is to provide state agencies with the 2014 calendar year-end procedures for taxable travel reimbursements. This bulletin can be found at:

[http://www.osc.state.ny.us/agencies/pbull/agencies/2013\\_2014/bulet1356.htm](http://www.osc.state.ny.us/agencies/pbull/agencies/2013_2014/bulet1356.htm)

OSC will not pay expense reports containing taxable travel after December 5, 2014. The BSC will hold all expense reports containing taxable travel until January 2, 2015 at which time they will be processed for payment. Expense reports containing no taxable travel will not be effected by this bulletin.

Taxable travel reimbursements include:

- Excess personal car mileage
- Excess per diem payments
- Non-overnight meal allowances
- Employee payments taxable under the IRS One-Year Rule

For submission of expense reports during the month of December 2014, regardless what month of expenses are being reported, employees have the following two options to submit expense reports:

- Submit separate expense reports for taxable travel and non-taxable travel (mileage, tolls, parking, etc.). Non-taxable expense reports will continue to be processed however taxable travel reports will be "held" at the BSC and not be processed until January 2, 2015.
- Submit one expense report for both taxable and non-taxable travel which will be "held" at the BSC and processed after January 2, 2015.

If you have any questions regarding this announcement, please contact the BSC Travel Unit at [OGSTravel.Unit@ogs.ny.gov](mailto:OGSTravel.Unit@ogs.ny.gov) or (518) 457-4272, Option 1.

**Release Date: November 26, 2014**

*For more information visit the BSC website or contact the BSC today!*