

**Ohio Department of  
Administrative Services**  
HUMAN RESOURCES DIVISION  
30 EAST BROAD STREET  
COLUMBUS, OHIO 43266-0405

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Director

February 25, 1998

Payroll Letter 734

To: Payroll Officers, Personnel Officers, Labor Relations Officers and Fiscal Officers of all Departments, Institutions, Boards and Commissions

From: Robert L. Cruse, State Payroll Administrator

Subject: New CAS Object Codes for Tuition Payments and Reimbursements

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Certain types of payments and reimbursements made to state employees must be included on those employees' W-2 forms at the end of the year. The Department of Administrative Services, Division of Human Resources uses information from the Central Accounting System (CAS) and agencies to determine the amounts eligible for inclusion on W-2 forms. Although the information is supplied by the agency fiscal office, a payroll letter is being issued so that all agency officers are notified of the new object codes.

#### **New CAS Objects for Tuition**

To simplify reporting requirements as well as agencies' document coding, the Office of Budget and Management has revised the CAS object codes for reimbursing or paying tuition for state employees. An attachment to this memo shows the new objects, which will take effect on January 1, 1998. Also included is a crosswalk, to assist you making the transition from the old object codes to the new.

You will notice two major changes: graduate-level tuition must be coded separately from undergraduate-level tuition, and reimbursements to employees must be coded separately from payments made directly to educational institutions. To maintain accurate reporting it is important to properly code all payments.

#### **Capturing Reportable Expenditures**

In calendar year 1998, the following types of payments and reimbursements count toward employees' taxable income:

- Moving expenses (CAS object 244, subobjects 02 through 11).
- Cash awards (CAS objects 133, 291-03, 291-05).
- Travel reimbursement for non-conference meals without an overnight stay (CAS objects 230-05, 231-05).
- Reimbursements and direct payments for graduate-level tuition (new CAS objects 136-07 and 136-08).
- Reimbursements and direct payments for undergraduate-level tuition in excess of \$5,250 for an individual (revised CAS object 136-05 and new CAS object 136-06).

Most of the information needed to produce accurate W-2's is captured by object codes in CAS when payment is made. However, because in certain situations, payment or reimbursement is not made directly to the employee, we need your assistance in associating disbursed amounts with the employee benefiting from the payment. For example, if your agency pays \$800 to a moving van operator to move a transferred employee's belongings from Cleveland to Dayton, CAS does not know which employee received the benefit of that taxable payment and we must rely on your agency to identify this individual.

To assist you in this identification, OBM will send a report to agencies that have made payments under CAS object codes 136-06 and 136-08 and object code 244, subobjects 02 through 11. On this report, agencies identify the social security numbers of employees benefiting from these payments as well as the specific amount paid on each employee's behalf. (Currently, this process is only in place for moving expenses.) Agencies making these types of payments will receive this report several times a year. Agencies not making payments under these CAS object codes will not receive these reports.

Attachments

RLC/jl

{TO OBTAIN A COPY OF THE ATTACHMENTS REFERRED TO IN THIS PAYROLL LETTER, PLEASE CONTACT THE STATE OF OHIO PAYROLL ADMINISTRATION OFFICE AT 614-466-6915.}