



STATE OF NEW YORK
UNIFIED COURT SYSTEM
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Chief Administrative Judge

JONATHAN LIPPMAN
Deputy Chief Administrator

WILLIAM CLAPHAM
Director of Financial Management
and Audit Services

TO: All Holders of the Financial Planning and Control Manual

NEW ACCOUNTING PROCEDURES

BULLETIN NUMBER: 221	December 1, 1994
SUBJECT: Overtime Meal Payments Subject to Withholding	

** This supersedes all overtime meal allowance provisions as contained in New Accounting Procedures Bulletins 111 and 216, dated March 11, 1988 and October 5, 1994, respectively; as well as those contained in Part IV, Chapter 1.030 of the Financial Planning & Control Manual, as promulgated by Budget Bulletin number 250, dated February 1, 1994.*

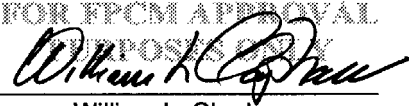
Attached is a copy of OSC Accounting Bulletin A-350, dated November 22, 1994. As noted in this bulletin, the IRS has determined that all overtime meal allowances paid to eligible employees after **December 30, 1994** are to be treated as wages to be paid via the payroll process and shall be subject to withholding. Beginning in 1995, responsibility for the processing of overtime meal allowances will pass to the respective payroll agencies, to be initiated as PR-75 transactions.

Whenever possible, overtime meal allowances to be paid for the balance of calendar 1994 should be processed utilizing the Comptroller's Quick Pay voucher system. All such payments must be certified using the on-line approval process no later than **December 29, 1994**. Any payments not certified by that date should be rejected and resubmitted using payroll procedures to be detailed in a subsequent bulletin.

Should it be necessary to process any 1994 overtime meal payments as other than Quick Pay vouchers, all such vouchers must be batched separately and must be received by OSC no later than **December 15, 1994**. All such batches should be clearly marked 'OT MEALS.' Vouchers with payment dates after 12/30/94 will be rejected by OSC.

A separate OSC Payroll Bulletin will be forthcoming to advise payroll agencies as to how to process overtime meal payments beginning January 1, 1995.

Please ensure distribution of this bulletin to all personnel within your respective jurisdictions who are responsible for the processing of, or the monitoring of internal controls relating to, overtime meal allowance payments.

NYS UNIFIED COURT SYSTEM
FOR FPCM APPROVAL

William L. Clapham