STATE CONTROLLER'S OFFICE PERSONNEL AND PAYROLL SERVICES DIVISION P.O. BOX 942850 SACRAMENTO, CA 94250-5878

DATE: October 31, 2018

PAYROLL LETTER #18-021

TO: All Agencies/Campuses in the Uniform State Payroll System

FROM: Marissa Revelino, Chief Personnel and Payroll Services Division (PPSD)

RE: ADDENDUM TO SUSPENSION OF MOVING EXPENSE EXCLUSION FROM TAXABLE WAGES UPDATE

This payroll letter provides information and processing details on state qualified and non-qualified moving expense/relocation/mileage expenses.

As stated in Payroll Letter # 18-015, employer payments for qualified moving expense are excluded (nontaxable) from California and New York state income as Section 132 fringe benefits. However the type of payments that are exempt from state wage reporting and state income taxes withholding are limited to those moving/relocation/mileage expense reimbursements that satisfy the definition of qualified moving expenses, accountable plan rules and the "Time" and "Distance" tests under Section 217 of the Internal Revenue Code (IRC).

As a result, voluntary relocation, non-qualified moving/relocation expenses and moving mileage reimbursements exceeding the Federal Standard Mileage Rate (FSMR) for moves/relocations are reportable/taxable income subject to State Income wage reporting and State Disability (SDI) Taxes withholding.

Reporting for Non-Qualified State Moving Expenses after October 10, 2018 must follow the reporting instructions listed below so that California and New York PIT and SDI taxes are withheld.

REPORTING PRIOR MOVING EXPENSES

- Verify moving expenses reported prior to this date to determine if they are qualified and non-qualified.
- Complete corrections on forms STD. 676P and 675 forms and write the word "CORRECTED" in RED on the top right side of the forms.
- Attach original forms STD. 676P and 675. Write in bold RED on top right side of these forms the word "CANCELLED". Highlight the names of employees affected with needed corrections.

REPORTING INSTRUCTIONS

Agencies/Campuses should follow the instructions below in reporting **Qualified and Non-Qualified** Moving/Relocation Expense (ITEM CODES MR/MN) and **Qualified and Non-Qualified** Moving/Relocation Mileage Expense (ITEM CODES MM/MX) on FORMS STD. 676P (see sample Form STD. 676P).

DOCUMENT

FORM STD. 676P

Reference the Payroll Procedures Manual (PPM), Section N 147 and Section N 170 through 176

FORM STD. 676P

Reference the Payroll Procedures Manual (PPM), Section N 147 and Section N 170 through 176

PROCESS

Identify these reimbursements as: ITEM CODE – **MR** ITEM DESCRIPTION – **Moving/Relocation Expense (Qualified)**

ITEM CODE – **MM** ITEM DESCRIPTION – **Moving/Relocation/Mileage Expense** (Qualified)

Federal Income, Social Security/ Medicare Taxes only are withheld. Leave the "State Code" in Column 8 Blank.

FORM STD. 676P

Reference the Payroll Procedures Manual (PPM), Section N 147

MILITARY Qualified Moving Expense

Write in **bold RED** on the top right side of the STD. 676P form the word "**MILITARY**". Identify these reimbursements as: ITEM CODE – **MR**

ITEM DESCRIPTION – Moving/Relocation Expense (Qualified)

FORM STD. 676P

Reference the Payroll Procedures Manual (PPM), Section N 147 ITEM CODE – **MM** ITEM DESCRIPTION – **Moving/Relocation/Mileage Expense** (Qualified)

Exempt from Federal and State Income, Social Security/Medicare and State Disability Insurance Taxes. Enter "Gross Amount Not Subject To Withholding" in Column 7. Leave the "State Code" in Column 8 Blank.

FORM STD. 676P

Reference the Payroll Procedures Manual (PPM), Section N 147 and Section N 170 through 176 Identify these reimbursements as: ITEM CODE – **MN** ITEM DESCRIPTION – **Moving/Relocation Expense (Non-Qualified)**

FORM STD. 676P

Reference the Payroll Procedures Manual (PPM), Section N 147 and Section N 170 through 176 ITEM CODE – MX ITEM DESCRIPTION - Moving/Relocation Mileage Expense (Non-Qualified)

Federal and State Income, Social Security/Medicare, and State Disability Insurance Taxes are withheld. Enter "Gross Amount Subject To Withholding" in Column 6 and "State Code" in Column 8.

DOCUMENT

PROCESS

FORM STD. 676P Reference the Payroll Procedures Manual (PPM) Section N 147	MILITARY Non-Qualified Moving Expense Write in bold RED on the top right side of the STD. 676P form the word " MILITARY ". Identify these reimbursements as: ITEM CODE – MN ITEM DESCRIPTION – Moving/Relocation Expense (Non- Qualified)
FORM STD. 676P Reference the Payroll Procedures Manual (PPM) Section N 147	ITEM CODE – MX ITEM DESCRIPTION – Moving/Relocation/Mileage Expense (Non-Qualified)
	Federal and State Income, Social Security/Medicare, and State Disability Insurance Taxes are withheld. Enter "Gross Amount Amount Subject To Withholding" in Column 6 and "State Code" in Column 8.
FORM STD. 675 Reference the PPM, Section N 147	Write in bold RED on the top right side of the STD. 675 form the following: ITEM CODE – MQ ITEM DESCRIPTION – Moving/Relocation/Mileage Expense (Qualified)
	Federal Income, Social Security/Medicare Taxes only are withheld. Enter "Taxable Gross" Amount in Column 6, "Federal Income Tax" Amount in Column 7. Leave the "State Code" in Column 8 Blank and "State Income Tax" in Column 9 Blank.
FORM STD. 675 Reference the PPM, Section N 147	Write in bold RED on the top right side of the STD. 675 form the following: ITEM CODE – ME ITEM DESCRIPTION – Moving/Relocation/Mileage Expense (Non-Qualified)
	Federal and State Income, Social Security/ Medicare, and State Disability Insurance Taxes are withheld. Enter "Taxable Gross" Amount in Column 6, "Federal Income Tax" Amount in Column in Column 7, "State Code" in Column 8 and "State Income Tax" Amount in Column 9.

DOCUMENT

PROCESS

FORM STD. 675	
Reference the PPM, Section N 147	MILITARY Qualified Moving/Relocation/Mileage Expense Write in bold RED on the top right side of the STD. 675 form the word "MILITARY". Identify these reimbursements as: ITEM CODE – MQ ITEM DESCRIPTION – Moving/Relocation/Mileage Expense (Qualified)
	Exempt from Federal and State Income, Social Security/Medicare and State Disability Insurance Taxes. Enter "Non-Taxable Gross" Amount in Column 11. Leave the "State Code" in Column 8 Blank.
FORM STD. 675	
Reference the PPM, Section N 147	MILITARY Non-Qualified Moving/Relocation/Mileage Expense Write in bold RED on the top right side of the STD. 675 form the word "MILITARY" Identify these reimbursements as: ITEM CODE – ME ITEM DESCRIPTION – Moving/Relocation/Mileage Expense (Non-Qualified)
	Federal and State Income, Social Security/ Medicare, and State

Federal and State Income, Social Security/ Medicare, and State Disability Insurance Taxes are withheld. Enter "Taxable Gross Amount in Column 6, "Federal Income Tax" Amount in Column in Column 7, "State Code" in Column 8 and "State Income Tax" Amount in Column 9.

Report **Qualified** Moving/Relocation/Mileage Expense (ITEM CODE MQ) and **Non-Qualified** Moving/Relocation/Mileage Expense (ITEM CODE ME) on FORM STD. 675. See Sample FORM STD. 675.

Note: Separate STD. 676P or STD. 675 Forms must be submitted for each ITEM CODE for Qualified Moving and Non-Qualified Moving Expense.

Revisions to the Payroll Procedures Manual are forthcoming.

If you have any questions regarding this Payroll Letter, please contact the Statewide Customer Contact Center at (916) 372-7200 and select the Statewide W-2 Tax Support Program.

MR:AR:EO:TSS:STSP:PPOB

Attachments: STD. 676P and 675 Sample Forms

MQ - MOVING/RELOCATION/MILEAGE EXPENSE (QUALIFIED)

SEE REVERSE OF FORM FOR INSTRUCTIONS' SUBMIT ORIGINAL AND TWO COPIES TO:

STATE OF CALIFORNA SUPPLEMENTAL WAGE DEDUCTIONS STL 675 (REV 947)

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TELEPHONE NUMBER OF INDIVIDUAL COMPLETING FORM

ME - MOVING/RELOCATION/MILEAGE EXPENSE (NON-QUALIFIED)

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STATE OF CALIFORMIA SUPPLEMENTAL WAGE DEDUCTIONS STD 678 (REV Left)

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SEE REVERSE OF FORM FOR INSTRUCTIONS SUBMIT ORIGINAL AND TWO COPIES TO:

STATE CONTROLLER'S OFFICE DIVISION OF DISBURSEMENTS

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MILITARY

MQ - MOVING/RELOCATION/MILEAGE EXPENSE (QUALIFIED)

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SEE REVERSE OF FORM FOR INSTRUCTIONS SUBMIT ORIGINAL AND TWO COPIES TO:

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STATE OF CALIFORMIA SUPPLEMENTAL WAGE DEDUCTIONS STD. 075 (REV 6407)

STATE CONTROLLER'S OFFICE DIVISION OF DISBURSEMENTS

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STATE OF CALIFORNIA NON-USPS ADJUSTMENT REQUEST -- PAYMENTS (Fringe Benefit/Employee Business Expense) STD 676P (REV 3/2018)

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SUBMIT COMPLETED REQUEST TO: State Controller's Office Personnel/Payroll Services Division ATTN: W-2 Unit PO Box 942850 Sacramento, CA 94250-5878

PLEASE TYPE OR PRINT CLEARLY. SEE COMPLETION INSTRUCTIONS ON THE REVERSE. For additional information, including Volume Processing Information, refer to the State Controller's Office, Payroll Procedure's Manual (PPM), Section N.

Submit only original.

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REPORTING OFFICER'S SIGNATURE REPORTING OFFICER'S PRINTED NAME DATE SIGNED TYPED OR PRINTED NAME OF INDIVIDUAL COMPLETING THIS REQUEST TELEPHONE NUMBER (Include Area Code MAILING ADDRESS FOR INQUIRIES REGARDING THIS FORM STREET ADDRESS CITY, STATE AND ZIP CODE

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STATE OF CALIFORNIA NON-USPS ADJUSTMENT REQUEST-PAYMENTS (Fringe Benefit/Employee Business Expense) STD 576F (REV 3/2015)

MAILING ADDRESS FOR INQUIRIES REGARDING THIS FORM

SUBMIT COMPLETED REQUEST TO: State Controller's Office Personnel/Payroll Services Division ATTN: W-2 Unit PO Box 942850 Sacramento, CA 94250-5878 RSE.

CITY, STATE AND ZIP CODE

PLEASE TYPE OR PRINT CLEARLY. SEE COMPLETION INSTRUCTIONS ON THE REVERSE. For additional information, including Volume Processing Information, refer to the State Controller's Office, Payroll Procedures Manual (PPM), Section N.

Submit only original.

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STATE OF CALIFORNIA

NON-USPS ADJUSTMENT REQUEST-PAYMENTS (Fringe Benefit/Employee Business Expense) STD STOP (MEN SCIENCE) ----

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SUBMIT COMPLETED REQUEST TO: State Controllers Office Personn lon. ATTN: W-2 Une PO Box 942850 CA 94250-5878 Sacram

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STATE OF CALIFORNIA

NON-USPS ADJUSTMENT REQUEST-PAYMENTS (Fringe Benefit/Employee Business Expense) STD 678P (REV 32816)

MILITARY

SUBMIT COMPLETED REQUEST TO: State Controller's Office Personne//Payroll Services Division ATTN: W-2 Unit PO Box 942850 Sacramento, CA 94250-5878

PLEASE TYPE OR PRINT CLEARLY. SEE COMPLETION INSTRUCTIONS ON THE REVERSE. For additional information, including Volume Processing Information, refer to the State Controller's Office, Payroll Procedures Manual (PPM), Section N.

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TYPED OR PRINTED NAME OF INDIVIDUAL COMPLETING THIS REQUEST		TELEPHONE NUMBER (Include Area Code)
MAILING ADDRESS FOR INQUIRIES REGARDING THIS FORM	· · · · · · · · · · · · · · · · · · ·	
MAILING ADDRESS FOR INQUIRIES REGARDING THIS FORM	STREET ADDRESS	CITY, STATE AND ZIP CODE

FORMS MUST BE COMPLETELY FILLED OUT

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STATE OF CALIFORNIA

NON-USPS ADJUSTMENT REQUEST—PAYMENTS (Fringe Benefit/Employee Business Expense) STD 676P (REV 342016)

MILITARY

SUBMIT COMPLETED REQUEST TO: State Controller's Office Personnel/Payroll Services Division ATTN: W-2 Unit PO Box 942850 Sacramento, CA 94250-5876

PLEASE TYPE OR PRINT CLEARLY. SEE COMPLETION INSTRUCTIONS ON THE REVERSE. For additional information, including Volume Processing Information, refer to the State Controller's Office, Payroll Procedures Manual (PPM), Section N.

submit only	ong	inal.	

A. ITEM CODE	B. ITEM DESCRIPTION					C. TAX YEAR D. PAGE OF		
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I certify that I am duly authorized by the herein named state agency to make this report and certification; that data stated herein is correct, complete and in accordance with all laws and regulations. I have a completed signature card (PPSD8A) on file with the State Controller's Office for STD. 676P and 676V.

REPORTING OFFICER'S SIGNATURE	REPORTING OFFICER'S PRINTED NAME	DATE SIGNED
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TYPED OR PRINTED NAME OF INDIVIDUAL COMPLETING THIS REQUE	ST	TELEPHONE NUMBER (Include Area Code)
MAILING ADDRESS FOR INQUIRIES REGARDING THIS FORM	STREET ADDRESS	CITY, STATE AND ZIP CODE
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FORM		

FORMS MUST BE COMPLETELY FILLED OUT

STATE OF CALIFORNIA NON-USPS ADJUSTMENT REQUEST-PAYMENTS (Fringe Benefit/Employee Business Expense) STD 676P (REV 3/2018)

MILITARY

SUBMIT COMPLETED REQUEST TO: State Controller's Office Personnel/Payroll Services Division ATTN: W-2 Unit PO Box 942850 Sacramento, CA 94250-5878

PLEASE TYPE OR PRINT CLEARLY. SEE COMPLETION INSTRUCTIONS ON THE REVERSE. For additional information, including Volume Processing Information, refer to the State Controller's Office, Payroll Procedures Manual (PPM), Section N. Submit only original.

A. ITEM CODE	B. ITEM DESCRIPTION					C. TAX YEAR		
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MAILING ADDRESS FOR INQUIRIES REGARDING THIS FORM		
	STREET ADDRESS	CITY, STATE AND ZIP CODE
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