

# NEBRASKA

Good Life. Great Service.

DEPT. OF ADMINISTRATIVE SERVICES



December 14, 2020

TO: AS State Accounting Financial Contacts  
AS State Accounting ICC  
AS State Accounting Pre-Auditors  
AS State Accounting Everyone

FROM: Philip Olsen Administrator  
DAS State Accounting

CC: Jason Jackson, Director  
Department of Administrative Services

SUBJECT: Annual Notice for Recording Taxable Income

### **Commuting Use of a State Vehicle:**

This is a reminder to all agencies that commuting use of a State vehicle is a taxable fringe benefit reportable on the teammate's W-2. State Accounting *Travel Policy #2* contains instructions for agencies on how to enter this information into EnterpriseOne (E1) when a teammate meets commuting reporting requirements. Entering this information into E1 is an agency's responsibility; information is not to be submitted to State Accounting for processing.

### **Meals for One-Day Travel:**

When reimbursements incurred for one-day travel meal expenses exceed a cumulative value of \$200 per year, the entire amount is taxable. Amounts coded to object codes 571600 and 571900 from December 1, 2019 to November 30, 2020 should be reviewed for each teammate and reported accordingly. State Accounting *Travel Policy #6* contains instructions for agencies on how to enter this information into E1. Entering this information into E1 is an agency's responsibility; information is not to be submitted to State Accounting for processing. Each agency's Accounting and Payroll area will need to work together to enter the correct information into E1.

### **Moving Expenses:**

Moving expenses paid directly to a vendor on behalf of a teammate or amounts reimbursed to the teammate are taxable. Agency Payroll staff should be notified to do a one-time override using DBA code 5800 to record the expenses as taxable. Use of this DBA code does not create additional pay for the teammate, but correctly records these amounts as other taxable earnings.

Please contact Jeff Schamp ([jeff.schamp@nebraska.gov](mailto:jeff.schamp@nebraska.gov)) for payroll-related questions; Nyla Thomsen ([nyla.thomsen@nebraska.gov](mailto:nyla.thomsen@nebraska.gov)) or Gail Witzki ([gail.witzki@nebraska.gov](mailto:gail.witzki@nebraska.gov)) with policy or object code related questions.

Handwritten signature of Philip J. Olsen in blue ink.

Philip J. Olsen, CPA, CISA, C.L.S.S.E.G.B.

Administrator

Department of Administrative Services | STATE ACCOUNTING

P.O. Box 94664  
Lincoln, Nebraska 68509-4664

1526 K Street, Ste. 240  
Lincoln, Nebraska 68508

OFFICE 402-471-2581  
FAX 402-471-2583

[das.nebraska.gov](http://das.nebraska.gov)