

TAXES: INCOME TAX INFORMATION  
IN THE ACCOUNTING MANUAL

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"Follow the yellow brick road...."

--The Wizard of Oz

I. INTRODUCTION

The following chart provides a list of Accounting Manual chapters and Business and Finance Bulletins that contain information on Federal and State income tax withholding and reporting. The chart includes payroll, vendor system, and retirement system payments.

II. CHART

Type of Payment	Citizens	Nonresidents of the State of California	Aliens	Deceased Employees /Payees
A. <u>PAYROLL</u>	<u>AM Chapter</u>	<u>AM Chapter</u>	<u>AM Chapter</u>	<u>AM Chapter</u>
1. FEDERAL	E-821 A-253-27 D-371-35 P-196-11 P-196-28 P-196-76 S-772-85	D-371-35 P-196-11 P-196-28 S-772-85	D-371-35 P-196-11 P-196-28 S-772-85 T-182-27	P-196-11 P-196-25
2. STATE	E-821 A-253-27 D-371-35 P-196-11 P-196-77 S-772-85 P-196-76 T-182-78	D-371-35 P-196-11 P-196-77 S-772-85 T-182-78	D-371-35 P-196-11 P-196-77 S-772-85 T-182-27 T-182-78	P-196-11 P-196-25

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II. CHART (Cont.)

Type of Payment	Citizens	Nonresidents of the State of California	Aliens	Deceased Employees /Payees
<u>B. VENDOR SYSTEM</u>	<u>AM Chapter</u>	<u>AM Chapter</u>	<u>AM Chapter</u>	<u>AM Chapter</u>
1. FEDERAL	E-821 D-371-12.1 D-371-35 H-214-7 P-196-21 P-196-76  BFB G-13 BFB G-28	D-371-12.1 D-371-35 H-214-7 P-196-21	D-371-12.1 D-371-35 H-214-7 P-196-21 T-182-27	P-196-11 P-196-25
2. STATE	D-371-12.1 D-371-35 D-371-77 H-214-7  BFB G-13 BFB G-28	D-371-12.1 D-371-77 H-214-7	D-371-12.1 D-371-35 D-371-77 H-214-7 T-182-27	P-196-11 P-196-25
<u>C. RETIREMENT SYSTEM (UCRS)</u>				
1. FEDERAL	U-167-78	U-167-78	U-167-78	
2. STATE	U-167-78		U-167-78	

III. ACCOUNTING MANUAL CHAPTERS

- A-253-27 Administrative Fund Payments
- D-371-12.1 Disbursements: Accounting for and Tax Reporting of payments made Through the Vendor System
- D-371-35 Disbursements: Honorarium Payments

III. ACCOUNTING MANUAL CHAPTERS (Cont.)

- D-371-77 Disbursements: State Tax Withholding from Nonwage Payments to Nonresidents of California
- E-821 Senior Management Automobile Policy and Procedures
- H-214-7 Health Care Services: Professional Fees
- P-196-11 Payroll: Accounting for and Tax Reporting of Mandatory Deductions and Insurance Benefit Contribution.
- P-196-21 Payroll: Damage Payments for Services Performed Before Loyalty Oath is Signed
- P-196-25 Payroll: Employee Death Payments
- P-196-28 Payroll: Federal Taxation of Citizens
- P-196-76 Payroll: Settlement and Severance Payments
- P-196-77 Payroll: State Tax Withholding from Employees
- S-772-85 Student Aid: Economic Opportunity Act-Work-Study Program
- T-182-27 Taxes: Federal Taxation of Aliens
- \*\* T-182-78 Taxes: Tax Withholding States Outside of California
- U-167-78 UCRS: Tax Withholding from Annuity Payments

IV. BUSINESS AND FINANCE BULLETINS

- G-13 Policy and Regulations Governing Moving and Relocation
- G-28 Policy and Regulations Governing Travel

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