COMPTROLLER'S MEMORANDUM NO. 1989-5

TO: Heads of Departments and Agencies
FROM: Russel S. Nagata, Comptroller
SUBJECT: New Voluntary Deductions in Payroll System

This is to let you know that revisions to the State's payroll system have now been completed for two new voluntary deductions. They are:

<table>
<thead>
<tr>
<th>Type</th>
<th>Code</th>
<th>Title</th>
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<tbody>
<tr>
<td></td>
<td>DT</td>
<td>Delinquent Tax Assessment</td>
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<tr>
<td></td>
<td>OS</td>
<td>Court-Ordered Support (Voluntary)</td>
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The "Delinquent Tax Assessment" deduction may be used by an employee for voluntary deductions to pay a delinquent tax assessment. The "agent" may be any recognized tax jurisdiction.

The "Court-Ordered Support (Voluntary)" deduction may be used by an employee to pay child support or other support that has been ordered by a Court. The "agent" must be the person named in the Court order to receive the support payments.
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The payroll input form to be used for both deductions is State Accounting Form D-60; documents from the tax jurisdiction or the Court must be stapled to it. The deduction amount must be stated on the form in a fixed-dollar amount, and that amount will continue to be deducted from available payroll payments until a superseding form is submitted. In all respects, these two new deductions are to be processed in the payroll system in the same manner as existing voluntary deductions.

The payroll or personnel office in your agency responsible for processing State Accounting Form D-60 for other deductions will be responsible for processing forms for these two new deductions in the same manner. If there are any questions from your payroll or personnel staff, they may call our Central Payroll staff. Questions from employees wishing to utilize the new deductions should not be referred to Central Payroll; the employees should be assisted through your payroll or personnel office processing existing voluntary payroll deductions.

RUSSEL S. NAGATA
Comptroller