



DEPARTMENT OF ADMINISTRATION
Division of Accounts and Reports

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Governor

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INFORMATIONAL CIRCULAR NO: 97-P-002

DATE: September 11, 1996

SUBJECT: Earnings Code Added to SHARP

EFFECTIVE DATE: Effective immediately

A & R CONTACT: Payroll Services - (913) 296-3146

APPROVAL:

SUMMARY: National Guard Basic Allowance and Subsistence Pay

In order to accurately account for basic quarters, subsistence allowances, and combat pay provided to military employees, the earnings code **"NGS", National Guard Basic Allowance and Subsistence Pay**, has been added to the SHARP earnings code table. The **"NGS"** earnings code does not add to gross pay nor does it add to Federal, State, OASDI, or Medicare taxable wages and is not subject to any tax withholdings. However, amounts reported for 'NGS' earnings are reportable on Form W-2. For calendar year 1996, the 'NGS' earnings for the calendar year will be shown in Box 13Q on the employees' W-2.

The **"NGS"** earnings code is authorized for use by the Adjutant Generals Department only.

SAM:JJM:sj