



STATE OF WASHINGTON

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January 2, 2019

OFM DIRECTIVE 19A-01

TO: Agency Directors and Policy Manual Users

FROM: /s/ Brian Tinney, Assistant Director
Accounting Division

SUBJECT: Chapter 10, Travel; Chapter 25, Payroll; Chapter 75, Uniform Chart of Accounts

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective January 1, 2019.

Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Subsections 10.90.20)

- Increased the mileage reimbursement rate for privately owned vehicles from \$0.545 to \$0.580. This increase reflects the rate set by the United States Treasury Department which, pursuant to RCW 43.03.060, is the maximum rate the state can pay. The state Per Diem Rates map, which is a travel resource showing the per diem rates, was also updated to reflect the revision to the mileage rate effective January 1, 2019. The revised map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.

Chapter 25: Payroll

(Subsections 25.50.20, 25.60.40, and 25.60.50)

- Added Paid Family and Medical Leave to Mandatory Deductions from Gross Income.
- Added a separate exempt earnings calculation for private student loans. 3SHB 1169 was effective June 7, 2018.
- Added Paid Family and Medical Leave to the worksheets for answers to writs of garnishment.

Chapter 75: Chart of Accounts

(Subsection 75.30.40)

- Changed materiality threshold by rollup fund.

The policies and procedures prescribed in SAAM are the minimum requirements that state agencies must meet. An agency may adopt more restrictive or detailed policies as long as the agency meets the required minimum standards.

Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: <http://www.ofm.wa.gov/policy/default.asp>.

Additional administrative and accounting resources are also available on OFM's website at: www.ofm.wa.gov/resources/default.asp.

If you are maintaining a hardcopy manual, a link to the replacement pages is available at: <http://www.ofm.wa.gov/policy/replacement-pages.asp>.

Questions regarding manual content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency. You can find your agency's OFM Accounting Consultant at: <http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp>.