



Office of the State Comptroller
PAYROLL BULLETIN

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| Subject Calculation of Holiday Pay | Bulletin No. P-659 |
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These instructions are to clarify an exception to the calculation of Holiday Pay when an employee is regularly scheduled to work some evening or night shifts every payroll period and is receiving pro-rated amount(s) for Inconvenience Pay and/or Shift Pay Differential on the payroll.

Generally, holiday compensation is calculated at the rate of one-tenth of the normal biweekly gross salary, including any additional salary factors. However, where the differential(s) described above are pro-rated, the usual calculation results in the employee being either underpaid or overpaid.

If the employee works the holiday when he or she is assigned to work the day shift, then the pro-rated differential(s) must be excluded from the holiday pay. If the employee was assigned to work an evening or night shift, then the holiday pay calculation must include the full \$1.53 (based on the full \$400 annual amount for inconvenience pay) and/or the full amount of shift pay differential.

When reporting holiday pay for these employees, please specify the shift the employee worked in the "REMARKS" block on the PR-75 form.

Questions on this bulletin may be directed to Jeannette Klinger at (518) 486-3051.