

Office of the State Comptroller

PAYROLL BULLETIN

Subject Revision of Workers' Compensation Supplemental Payment System	Bulletin No. P-665
	Date September 4, 1990

Effective Period 12 (Lag) the Office of the State Comptroller will be implementing a change in the State Payroll System by which Workers' Compensation Supplemental payments will be paid on the regular payroll system. This change is being made, pursuant to agreements with various unions, to enable OSC to take all employee deductions from Supplemental checks if the gross is sufficient. Although there is no change in the current PR-75 reporting process for employees receiving Workers' Compensation Supplemental payments, there will be changes in other areas:

1. A separate Workers' Compensation Supplemental payroll register and summary listing will no longer be produced.
2. The AC-2753 has been revised to delete marital status and tax information. This information will now be taken from the employee's regular master record. Line changes, name changes, and Social Security number changes should no longer be reported on the AC-2753, but should continue to be reported on the PR-75.
3. The biweekly gross on the Payroll Register will reflect a combination of both supplemental and regular payments. Employees on Workers' Compensation Leave will be identified as "ON WCB".
4. On the summary, employees on Workers' Compensation Leave will be identified by "W" in the far left-hand column and the YTD totals will include both regular and supplemental payments. You will receive a revised Period 11 (Lag) Summary with your Period 12 Register and Summary which will show the combined YTD Totals for the Regular and Supplemental Payments through Period 11 (Lag).
5. An employee receiving Workers' Compensation Supplement payments will no longer receive two separate checks from OSC when they are receiving a regular payment plus a supplement payment. The payments will be combined. Employees will continue to have these payments deposited to their bank account if in the Direct Deposit program. The additional salary information block of the check or direct deposit stub will show "WCS" and the gross Supplement amount. All regular payment information will appear on the stub in the normal format.

6. OSC will now retain all deductions for an employee on Workers' Compensation Leave and will take them when the gross is sufficient to do so. This includes the following union insurances not previously retained:

- 306 CSEA Supplemental Life
- 307 CSEA Accident and Health
- 308 Equitable Life
- 312 Salary Savings, John Hancock Mutual Life
- 318 New York Life Insurance
- 324 CSEA Travelers, Auto/Home
- 344 PEF Disability
- 345 PEF Life
- 346 PEF Automobile
- 349 PEF Home
- 354 PEF Whole Life Insurance
- 358 CSEA Perm Life

7. All miscellaneous reports previously identified as for Workers' Compensation will be incorporated into the comparable regular report.
8. Agencies will receive a new report, PRG-22 Workers' Compensation Transaction Report, each pay period. The report will provide the information pertaining to the supplement payments which is no longer printed on the payroll register.

In Period 12 (Lag) agencies should submit AC-1040's to restart previously dropped union insurance deductions for employees who have been on Workers' Compensation Leave three payroll periods or less. OSC will take the deduction(s) if the gross is sufficient. Agencies should notify employees who have been on Workers Compensation Leave four or more payroll periods to contact their employee organization to get their insurance(s) restarted. OSC has notified the Public Employees' Federation (PEF) and the Civil Service Employees' Association (CSEA) that these deductions may now be taken for employees on Workers' Compensation Leave.

Attached is a complete revision of the manual for the Workers' Compensation Supplemental Payments. Refer to this manual for detailed instructions on all areas of the Workers' Compensation Supplemental Payment System, including completion of the PR-75 and changes which are effective in Period 12 (Lag).

MANUAL FOR WORKERS' COMPENSATION SUPPLEMENTAL PAYMENTS

(REVISED 8/90)

WORKERS' COMPENSATION SUPPLEMENTAL PAYMENTS
TABLE OF CONTENTS

SECTION	PAGE
I. INTRODUCTION	1
II. REQUIRED FORMS	4-5
A. PR-75 PAYROLL AND PERSONNEL FORM	4
B. AC-1040 PAYROLL DEDUCTION FORM	4
C. AC-2753 WORKERS' COMPENSATION SUPPLEMENTAL PAYMENT FORM	4
D. AC-2753A TRANSMITTAL FOR WORKERS' COMPENSATION SUPPLEMENTAL FORMS AC-2753	5
III. REPORTING SUPPLEMENT PAYMENTS	6-10
A. INITIAL SUPPLEMENT PAYMENT	6
1. NOTIFICATION BY THE STATE INSURANCE FUND	6
2. AGENCY PROCEDURES FOR INITIAL SUPPLEMENTAL PAYMENT	6-10
a. PR-75 PREPARATION	6
1. WK COMP LV	6
2. REM APPT	7-8
b. AC-2753 PREPARATION	8-9
c. AC-2753A PREPARATION	10
B. ONGOING SUPPLEMENTAL PAYMENTS	10
C. FINAL SUPPLEMENTAL PAYMENT	10-12
1. NOTIFICATION BY THE STATE INSURANCE FUND	10-11
2. AGENCY PROCEDURES FOR FINAL SUPPLEMENT PAYMENT	11-12
a. AC-2753 PREPARATION	11
b. PR-75 PREPARATION	12
IV. REPORTING TRANSACTIONS FOR AN EMPLOYEE ON WORKERS' COMPENSATION LEAVE	13-16
A. GROUP 1 TRANSACTIONS	13-14
1. APPOINTMENTS	13-14
a. PR-75 PREPARATION/APPT WC LV	14
b. AC-2753 PREPARATION	14
2. LINE CHANGE ONLY	14
B. GROUP 2 TRANSACTIONS	14-15
1. LEAVES AND SEPARATIONS	14
2. CHANGE IN PERCENTAGE OF TIME WORKED	14
3. CHANGE IN NAME	15
4. CORRECTION IN SOCIAL SECURITY NUMBER	15
C. GROUP 3 TRANSACTIONS	15
1. MISCELLANEOUS TRANSACTIONS/HOLIDAY PAY, HAZARD DUTY PAY, OVERTIME	15
2. PERFORMANCE ADVANCE	15
3. ADDITIONAL SALARY FACTORS	15
4. INTERMITTENT LOST TIME	15
D. AC-1040 TRANSACTIONS	16
1. CHANGE IN ADDRESS	16
2. CHANGE IN TAX INFORMATION	16
V. CONTROVERTED CASES	16

WORKERS' COMPENSATION TABLE OF CONTENTS (CONTINUED)

SECTION	PAGE
VI. PAYMENT OF WORKERS' COMPENSATION SUPPLEMENTAL PAYMENTS	17-21
A. CALCULATION OF SUPPLEMENT	17-18
1. BIWEEKLY SUPPLEMENT	17-18
a. PRE-DISABILITY BIWEEKLY NET	17
b. NET BIWEEKLY SUPPLEMENT	18
c. GROSS BIWEEKLY SUPPLEMENT	18
d. CALCULATION OF WITHHOLDING TAX ON SUPPLEMENT	18
B. RETIREMENT CREDIT AND DEDUCTIONS	19
1. NORMAL CONTRIBUTION	19
2. REPORTING OF SERVICE AND SALARY	19
a. SERVICE CREDIT EXAMPLE	19
b. SALARY	19
C. DEDUCTIONS FROM SUPPLEMENT	20-21
1. ORDER OF CANCELLATION	20
D. APPROPRIATION CHARGES	21
1. WORKERS' COMPENSATION SUPPLEMENTAL PAYMENTS	21
2. MONTHLY AGENCY CHARGES	21
VII. REPORTING IN THE PAYROLL SYSTEM	22
A. PAYROLL REGISTER	22
1. SUPPLEMENTAL PAYMENT	22
2. TOTALS	22
3. ZERO GROSS	22
B. PRG-1 PAYROLL YTD SUMMARY REGISTER	22
C. CHECK OR DIRECT DEPOSIT STUB	22
D. PRG-22 - WORKERS' COMPENSATION TRANSACTION REPORT	22
E. DEPARTMENT OF LABOR (14020)	23
APPENDIX I	
ATTACHMENT 1 - AC-2753A TRANSMITTAL FOR WORKERS' COMPENSATION SUPPLEMENTAL FORMS AC-2753	24
ATTACHMENT 2 - AC-2753 WORKERS' COMPENSATION SUPPLEMENTAL PAYMENT FORM	25
ATTACHMENT 3-5 AC-210 SALARY REGISTER	26-28
ATTACHMENT 6 - PRG-1 PAYROLL YTD SUMMARY REGISTER	29
ATTACHMENT 7 - CHECK STUB	30
ATTACHMENT 8 - PRG-22 WORKERS' COMPENSATION TRANSACTION REPORT	31
ATTACHMENT 9 - SAMPLE CALCULATION - 10 DAYS SUPPLEMENT	32
ATTACHMENT 10 - SAMPLE CALCULATION - 25 DAYS SUPPLEMENT	33
ATTACHMENT 11 - SAMPLE CALCULATION - LESS THAN 10 DAYS SUPPLEMENT	34-35

I. INTRODUCTION

The Workers' Compensation Award and Supplement Program was first approved in the 1985-88 Contracts for employees in the following Negotiating Units:

1. Negotiating Units 02, 03, 04, 05 and 67 for job related injuries occurring on or after April 1, 1986.
2. Negotiating Units 06, 18, 46, 47, 48, 52 and 66 for job related injuries occurring on or after September 1, 1986.

Only those employees who are subject to the Civil Service Time and Attendance rules within the above negotiating units are eligible for the Award and Supplement Benefit.

In 1990, the Program was extended to include the Legislature (Negotiating Units 76 and 77) for job related injuries occurring on or after April 1, 1990.

The State Insurance Fund will determine whether claims filed will be accepted or controverted. If a claim is controverted by SIF, final determination will be made by the Workers' Compensation Board.

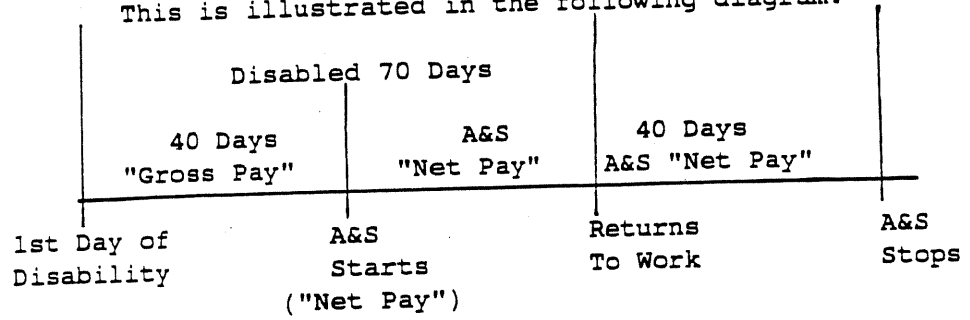
If a claim is accepted as compensable by the State Insurance Fund, the employee is entitled to the following:

1. Up to 39 weeks (9 months) of NET PAY (Award and Supplement) without charge to leave credits as long as the State Insurance Fund continues to find the case compensable.
2. After the exhaustion of 39 weeks of compensable disability, the employee is entitled to full pay while charging accumulated leave credits provided the case remains compensable.
3. After exhausting leave credits, the employee must be granted any Sick Leave at half-pay for which he or she is eligible provided the case remains compensable.
4. After one cumulative year of absence per accident, Section 71 of the Civil Service Law is applicable, and the employee may be separated from State service.
5. Upon the issuance of a Notice of Decision by the Workers' Compensation Board, an employee is entitled to have the leave credits that were charged following the initial 39 week period "restored" provided the award is reported as a State Credit for that period. (Refers to credits charged in #2 above.) "Restored" accruals may not be used again for the same injury.
6. Upon the issuance of a Notice of Decision by the Workers' Compensation Board, the employee is entitled to a restoral of sick leave at half-pay eligibility, provided the Workers' Compensation Award is reported as a State Credit for the period the employee was on sick leave at half-pay. (Refers to sick leave at half-pay mentioned in #3 above.)

An employee covered under the Award and Supplement Program continues to receive regular "gross" wages after sustaining a job-related injury provided the State Insurance Fund finds the case compensable. This is to insure that there is no loss of income before the State Insurance Fund issues its first payment.

Since an employee covered under this benefit is contractually entitled to "net pay" (Award and Supplement) during the first 39 weeks of compensable disability, the employee is overpaid during the initial period when "gross pay" is received. This overpayment is recovered after the employee returns to work when he or she will continue to receive "net pay" (Award and Supplement) for a period of time equal to the number of days he or she was disabled and received "gross pay". This will insure that the employee receives "net pay" for the entire disability period.

This is illustrated in the following diagram.



The State Insurance Fund will notify the agency of the check date on which Award and Supplement payments will commence. On that check date, in lieu of a regular salary check, the employee will receive two separate checks - an "Award" check issued by the State Insurance Fund and a "Supplement" check issued by the Office of the State Comptroller. Together these amounts will equal the employee's NET PAY. NET PAY is defined as gross pay minus Federal, State and City withholding tax, and Social Security or Medicare.

The employee should continue on Award and Supplement for a period of time equal to the number of days deemed compensable by SIF not to exceed a maximum of 39 weeks (195 days). However, it is important to remember that Award and Supplement is in lieu of a regular paycheck. If an employee is not entitled to a regular paycheck, the employee is not entitled to Award and Supplement. An agency must submit to the Office of the State Comptroller any leave and/or removal transaction which occurs while the employee is on Award and Supplement. The agency must also submit to the Office of the State Comptroller any change affecting the employee's current normal biweekly gross, since the supplement is based on the "net" of the current gross.

The supplemental payment will be paid on the regular agency payroll, combined with any other payment that may be due the employee. The Office of the State Comptroller is authorized to take all deductions from the supplemental check provided the check is sufficient.

The agency should follow the procedures outlined in this manual regarding the submission of PR-75's and AC-2753's required by the Office of the State Comptroller for the processing of supplemental payments.

An initial supply of the AC-2753 (Rev. 3/90) was sent by the Office of the State Comptroller to each agency in August, 1990.

To order additional forms, you must complete the AC-1136 - State of New York Forms Order form and forward to:

Office of the State Comptroller
Governor Smith State Office Building
Albany, New York 12236
Attention: Stock Control

Please limit orders to the number of forms needed for no more than six months.

II. REQUIRED FORMS

The following forms are required by the Office of the State Comptroller for processing Supplement Transactions.

A. PR-75 PAYROLL AND PERSONNEL FORM

The agency must file a PR-75 with OSC:

1. To place an employee on Workers' Compensation Leave status.
2. To reinstate an employee from Workers' Compensation Leave status.
3. To report a change in status and/or salary while an employee is on Workers' Compensation Leave status.
4. To report miscellaneous transactions such as overtime and holiday pay while an employee is on Workers' Compensation Leave status.

B. AC-1040 PAYROLL DEDUCTION FORM

The agency must file an AC-1040 with OSC:

1. To report a change in marital status and/or tax exemptions while an employee is on Workers' Compensation Leave status.
2. To report a change in an employee's address while on Workers' Compensation Leave status.
3. To initiate, change, or alter a payroll deduction for an employee who is on Workers' Compensation Leave status.

Refer to Payroll Manual Chapter D, Section 1 Description and Purpose of Form AC-1040 for further instructions.

C. AC-2753 WORKERS' COMPENSATION SUPPLEMENTAL PAYMENT FORM(ATTACHMENT 2)

The agency must file an AC-2753 with OSC:

1. To ADD an employee to the Workers' Compensation Supplemental payment system.
2. To DELETE an employee from the Workers' Compensation Supplemental payment system.
3. To report a CHANGE in normal biweekly gross for an employee who is on the Workers' Compensation Supplemental payment system.
4. To report a CHANGE in the number of normal days worked for an employee who is on the Workers' Compensation Supplemental payment system.

D. AC-2753a TRANSMITTAL FOR WORKERS' COMPENSATION SUPPLEMENTAL
FORMS AC-2753 (ATTACHMENT 1)

The agency must provide OSC with an AC-2753A transmittal for certification in any payroll period AC-2753's are filed.

III. REPORTING SUPPLEMENT PAYMENTS

A. INITIAL SUPPLEMENT PAYMENT

1. NOTIFICATION BY THE STATE INSURANCE FUND

The State Insurance Fund will telephone the agency when it is ready to issue its first award check. SIF will provide the agency with the following information:

- a. The initial check date for the Supplement.
- b. The disability dates covered in the initial payment.
- c. The number of days the initial payment represents.

If the employee has already returned to work from the injury, the State Insurance Fund will also provide the following additional information at this time:

- a. The final check date for the Supplement.
- b. The disability dates to be covered in the final payment.
- c. The number of days the final payment will represent.

2. AGENCY PROCEDURES FOR INITIAL SUPPLEMENTAL PAYMENT

Once the initial payment date for the Supplement has been established, the agency is required to file a PR-75, an AC-2753, and an AC-2753A with OSC in the corresponding payroll period.

The PR-75 is needed to place the employee on Workers' Compensation Leave. The AC-2753 is required to provide OSC with certain information needed for processing the initial supplement payment. The AC-2753A must be filed with the AC-2753 for certification.

a. PR-75 PREPARATION FOR INITIAL SUPPLEMENTAL PAYMENT

The agency must prepare a PR-75 using the primary transaction code WK COMP LV when the initial Supplemental Payment is for TEN DAYS. When the initial Supplemental Payment is for LESS THAN TEN DAYS the primary transaction code REM APPT must be used.

1. WK COMP LV - This transaction code is used when the initial Supplement payment is for ten days. It will place the employee "ON WCB" status on the agency payroll register.

Group 2
Class P

Block Requirements :

Complete blocks 01 through 06 and the following:

#07 Transaction Code	- Enter WK COMP LV
12 Transaction Effective	- Enter the beginning date of the payroll period
23 Gross (Add)	- if applicable
24 Normal (Deduct)	- if applicable

REMARKS - use when necessary to further explain the transaction.

2. REM APPT - This transaction code is used when the initial Supplement payment is for less than 10 days. This dual purpose code places the employee on Workers' Compensation Leave and reinstates the employee from Workers' Compensation Leave in the same payroll period.

Group 1
Class P

Block Requirements:

Complete blocks 01 through 06 and the following:

#07 Transaction Code	- Enter REM APPT
----------------------	------------------

Complete the blocks required for the appointment transaction code REIN WC LV (Refer to page 12) and the following miscellaneous blocks:

#49 Misc Block A	- Enter the first day of the payroll period
50 Misc Block B	- Enter WK COMP LV
51 Misc Block C	- Enter the effective date of REIN WC LV*
52 Misc Block D	- Enter the appointment transaction code REIN WC LV

REMARKS - use when necessary to further explain the transaction.

*To arrive at the effective date of the REIN WC LV - start at the first day of the current pay period, consider Saturday and Sunday as pass days, and count forward by the number of days supplement. Use the following work day as the effective date of the REIN WC LV.

b. AC-2753 PREPARATION FOR INITIAL SUPPLEMENTAL PAYMENT

In addition to the PR-75, the agency is required to file an AC-2753 Workers's Compensation Supplemental Payment Form (Attachment 6) to supply OSC with the initial supplemental payment information and to add the employee to the Supplemental Payment System.

The original forms should be sorted into Reference Number order and submitted to OSC with the Transmittal Form AC-2753A (Attachment 5).

The block requirements for the initial supplemental payment are as follows:

Complete blocks 1-6

- | | |
|--------------------|---|
| Line No. | - Enter the line number the employee was last paid from on the agency payroll. |
| Claim No. | - Enter the claim number for the accident being reported. |
| Current Pass Days | - Enter the employee's current pass days. |
| Add Trans | - Check (✓) Block. This transaction will add the employee to the supplemental payment system. |
| Pay Basis Code | - Enter the employee's Pay Basis Code if it is other than ANN. |
| Normal Gross | - Enter the employee's current normal gross. |
| Normal Days Worked | - For Annual Pay Basis Codes, enter the Normal Number of Days Worked.
- For HRY or DLY Pay Basis Codes, enter 10 for Full-Time Employees. For Part-Time Employees enter the number of days which correspond to the Normal Gross calculation. |

NOTE: This information is used to report Retirement Service Credit. It would be identical to the Retirement Service Credit reported on the previous payroll if the employee received Normal Gross salary.

- Date of Accident - Enter the date of accident.
- Have Leave Credits Been Recredited
- Check (✓) block "Yes" if the leave credits that the employee charged prior to being placed on A&S or prior to returning to work have been recredited. *
 - Check (✓) block "No" if leave credits have not been recredited and enter explanation in remarks.
- * Leave credits used during the first seven calendar days of absence cannot be recredited unless an employee's absence exceeds 14 calendar days. If an employee's absence is between eight and fourteen calendar days, only the leave credits used during the eighth through the fourteenth day of absence can be recredited.
- Late Reporting
- Check (✓) this block if the agency is exercising their right to Late Reporting* and enter the first date to be supplemented on the following (from) line.
- * An employee has seven calendar days in which to notify the agency of an accident. If notification is beyond seven calendar days, the agency may withhold supplement until the date of notification.
- Disability Dates Covered - 1st Payment
- From - Enter the first disability date to be supplemented for the initial payment. *
- To - Enter the last disability date to be supplemented for the initial payment. *
- * This information should be obtained when SIF phones the agency to place the employee on Award and Supplement.
- Number Days Supplemental - 1st Payment
- Enter the number of days to be supplemented in the initial payment.

NOTE

If the number of days supplement is less than 10, the agency must file an AC-2753 in the following pay period. Refer to the instructions for AC-2753 Preparation for Final Payments on Page 11.

C. AC-2753A PREPARATION

Transmittal Form AC-2753A (Attachment #1) is used by agencies to transmit Workers' Compensation Supplemental forms to the Office of the State Comptroller. The original should be attached to the batch of original AC-2753 forms upon submission to the Office of the State Comptroller.

The purpose of this form is to provide for control of the number of AC-2753 forms submitted and certification by the agency.

- | | |
|---|--|
| Block 01
Agency Code &
Payroll Agency | - Enter the payroll agency's code and the agency's name. |
| Block 02
Period No. | - Enter the number of the current period. |
| Block 03,
Number of AC-2753
Forms Submitted | - Enter the number of AC-2753 forms being submitted. |
| Agency Transaction
Certification | - This must contain the signature and title of an employee authorized by the head of the agency to approve payroll transactions. |

B. ONGOING SUPPLEMENTAL PAYMENTS

No forms are required for subsequent supplemental payments until the final payment is due. The Office of the State Comptroller will automatically process supplemental payments as long as the State Insurance Fund continues its payments. The State Insurance Fund provides the Office of the State Comptroller with the biweekly Award information needed for processing ongoing supplement payments.

C. FINAL SUPPLEMENTAL PAYMENT

1. NOTIFICATION BY THE STATE INSURANCE FUND

The State Insurance Fund will telephone the agency when it is ready to make its last payment, unless the information regarding this final payment was previously provided in the initial phone call.

The following information will be provided to the agency by SIF:

- a. The final check date for supplemental payment.
- b. The disability dates covered in the final supplemental payment.

- c. The number of days of supplemental due in the final payment.

2. AGENCY PROCEDURES FOR SUPPLEMENTAL PAYMENTS

When the final payment is due, the agency must submit to OSC an AC-2753 using the transaction code DEL TRANS and a PR-75 using the transaction code REIN WC LV in block 07.

a. AC-2753 PREPARATION FOR FINAL SUPPLEMENTAL PAYMENT

An AC-2753 is required to provide OSC with certain payment information and to delete an employee from the Supplemental Payment System.

BLOCK REQUIREMENTS

Complete blocks 1-6 and the following:

- | | |
|--|---|
| Line No. | - Enter the line number the employee was paid from in the last payroll period. |
| Claim No. | - Enter employee's claim number. |
| Current Pass Days | - Enter the employee's pass days for the current pay period. |
| DEL TRANS | - Check this box to delete the employee from the Supplemental Payment System. |
| Employee Returned to Duty | - Check <input checked="" type="checkbox"/> block "Yes" if employee has returned to duty from the injury.
- Check <input checked="" type="checkbox"/> block "No" if employee has not returned to duty from the injury. |
| Date | - Enter the date the employee returned to duty from the injury. |
| Disability Dates Covered - Last Payment | |
| From | - Enter the first date to be supplemented in the final payment. If no supplement is due this period, leave blank. |
| To | - Enter the last date to be supplemented in the final payment. If no supplement is due this period, leave blank. |
| Number of Days Supplemental - Last Payment | - Enter the number of days to be supplemented in the final payment. If no supplement is due enter 0. |

b. PR-75 PREPARATION FOR FINAL SUPPLEMENTAL PAYMENT

When the final Supplemental Payment is due, the agency is required to file a PR-75 with OSC to reinstate the employee from Workers' Compensation Leave. The primary transaction code REIN WC LV should be used in Block 07. The Office of the State Comptroller will generate one check for a total of ten days. The check will be a combination of supplement (if due) and the regular gross wages reported in Block 23 on the PR-75.

REIN WC LV - This code is used to reinstate the employee from Workers' Compensation Leave.

Group 1
Class P

Block Requirements:

Complete blocks 01 through 06 and the following:

- | | |
|-------------------------|---|
| #07 Transaction Code | - Enter REIN WC LV |
| 08 Line Changed To | - if applicable |
| 12 Trans Effective Date | - Enter the date the employee is being reinstated* |
| 13 Title Code & Title | |
| 14 Jur Class | |
| 15 Salary Grade | |
| 16 Negotiating Unit | |
| 18 Appointment Code | |
| 20 Trans Good Thru Date | - if applicable |
| 21 Pay Basis Code | |
| 22 Salary Rate | |
| 23 Gross (Add) | - enter the salary due for regular wage only |
| 25 Part-Time % | - if applicable |
| 26 Time Paid | - Enter the number of days due for regular wages. |
| | NOTE: This block, plus the number of days supplement should equal 10. |
| 27 Increment Code | |
| 28 Paid Thru (HRY,DLY) | - Ending date for services |

REMARKS - use when necessary to further explain the transaction.

NOTE: Any additional salary factors which the employee is eligible to receive are reported in Blocks 29 through 33.

*To arrive at the effective date of the REIN WC LV - Start at the first day of the current pay period, consider Saturday and Sunday as pass days, and count forward by the number of days supplement. Use the following work day as the effective date of the REIN WC LV. If no supplement is due in the current pay period, the effective date is the first day of the period.

IV. REPORTING TRANSACTIONS FOR AN EMPLOYEE ON WORKERS' COMPENSATION LEAVE

Award and Supplement payments are always paid to an employee in lieu of regular salary. If an employee's status and/or salary changes while on the Supplemental Payment System, the agency must file a PR-75 reporting the change. The agency must also file an AC-2753 when there is a change in salary. An AC-2753 is also required in order to delete an employee from supplemental payments when the status change is a result of a leave or separation.

A. GROUP 1 TRANSACTIONS WHILE ON WORKERS' COMPENSATION LEAVE

1. APPOINTMENTS (Including promotions, demotions, transfers, trainee advances)

To report an appointment type transaction while an employee is on Workers' Compensation Leave, the agency must file a PR-75 using the transaction code APPT WC LV. An AC-2753 must be filed if the appointment results in a change in salary.

a. PR-75 PREPARATION

APPT WC LV

- Appoint Workers' Compensation Leave.
This is a dual purpose code which is required to change an employee's status and place the employee on Workers' Compensation Leave in the same payroll period.

Group 1

Class P

Block Requirements:

Complete blocks 01 through 06 and the following:

#07 Transaction Code	- Enter APPT WC LV
08 Line Changed To	- if applicable
12 Transaction Effective Date	- Enter the effective date of the appointment
13 Title Code & Title	
14 Jur Class	
15 Salary Grade	
16 Negotiating Unit	
18 Appointment Code	
21 Pay Basis Code	
22 Salary Rate	
23 Gross (Add)	- if any regular salary is due
24 Normal (Deduct)	- if applicable
25 Part-Time %	- if applicable
27 Increment Code	- if applicable
49 Misc Block A	- Enter the effective date of the appointment transaction
50 Misc Block B	- Enter the appropriate appointment transaction code
51 Misc Block C	- Enter the effective date of the original WK COMP LV transaction
52 Misc Block D	- Enter WK COMP LV

REMARKS - use when necessary to further explain the transaction.

Any additional salary factors which the employee is eligible to receive are reported in Blocks 29 through 33. If the appointment results in a retroactive salary change, the adjustment is reported in the REMARKS BLOCK on the PR-75. The transaction code SPECIAL is used in Block 45. The gross add, Block 23, would include only the amount of the adjustment.

- b. AC-2753 - An AC-2753 is required to report a change in the employee's current Normal Gross.

Block Requirements:

Complete blocks 01 through 06 and the following:

CHG TRANS

- Check this block to report a change in an employee's normal gross.

Normal Gross

- Enter the employee's new "normal gross" when the salary change is effective on or prior to the first day of the current payroll period. If the salary change is subsequent to the first day of the current payroll period, enter the gross due this payroll period by calculating the number of days at the old daily rate plus the number of days at the new daily rate. If the entry on this line is not a "Normal" another AC-2753 is required in the following payroll period to report the "Normal".

2. LINE CHANGE ONLY

- If an employee receives a line change only while on the Workers' Compensation Leave, the agency must file a PR-75 with the Office of the State Comptroller using the transaction code CHG LINE. No AC-2753 is required to report a line change.

B. GROUP 2 TRANSACTIONS WHILE ON WORKERS' COMPENSATION LEAVE

1. LEAVES (INCLUDING SICK LEAVE AT ONE-HALF PAY) AND SEPARATIONS

Since regular Award and Supplement payments are in lieu of an employee's regular paycheck, the agency must file a PR-75 with the Office of the State Comptroller to report a leave and/or a separation transaction while an employee is on the Supplemental Payment System. The PR-75 should contain the appropriate leave or separation code in Block 07. An AC-2753 is also required to delete the supplemental payment.

2. CHANGE IN PERCENTAGE OF TIME WORKED

The agency must file a PR-75 and an AC-2753 with the Office of the State Comptroller to report a change in percentage of time worked for an employee who is on the Supplemental Payment System. The PR-75 should contain the transaction code APPT WC LV in Block 07. The agency must enter the percentage of time worked in Block 25 and the transaction code HG PCT in Block 50. (See page 13 for other Block Requirements for the code APPT WC LV.)

The AC-2753 should be completed as follows:

- Complete blocks 01 thru 06.
- Check the CHG TRANS Block.
- Enter the employee's new normal gross.
- Enter the employee's normal days worked.

3. CHANGE IN NAME

The agency is required to file a PR-75 using the transaction code CHG NAME to report a change or correction in name for an employee who is on the Supplemental Payment System. No AC-2753 is required.

4. CORRECTION IN SOCIAL SECURITY NUMBER

The agency is required to file a PR-75 to report a correction in Social Security number for an employee on the Supplemental Payment System. The transaction code CORRECT SS is used in Block 07. No AC-2753 is required.

C. GROUP 3 TRANSACTIONS

1. MISCELLANEOUS TRANSACTIONS

The agency must report miscellaneous transactions such as OVERTIME, HOLIDAY PAY, and HAZARD DUTY PAY when an employee is on the Supplemental Payment System. The Gross Add (Block 23) should contain only the amount of the miscellaneous transaction.

2. PERFORMANCE ADVANCES

The agency must file a PR-75 to report a performance advance for an employee who is on the Supplemental Payment System. The transaction code PERF ADV is used in Block 07. Time Paid (Block 26) is a normal block requirement for this transaction. If on Workers' Compensation Leave status - enter zero in this field. The agency is also required to submit an AC-2753 to report a change in the employee's "Normal Gross".

3. ADDITIONAL SALARY FACTORS

The agency must file a PR-75 to report the addition or deletion of an employee's additional salary factor(s) while the employee is on the Supplemental Payment System. An AC-2753 is also required to report the change in "Normal Gross".

4. INTERMITTENT LOST TIME

If an employee on the Supplemental Payment System accumulates 10 or more days of intermittent lost time, the agency may file a PR-75 with OSC using the transaction code REIN WC LV in Block 07. The lost time should be reported in Blocks 55 through 58. The Office of the State Comptroller will notify the State Insurance Fund to stop the Award payment for that payroll period. An AC-2753 is required to delete the supplemental payment. No check will be issued for that payroll period. The agency is required to file a PR-75 and an AC-2753 in the following payroll period to place the employee on WK COMP LV and to re-add the employee to the Supplemental Payment System.

NOTE: If intermittent lost time is less than 10 days the agency must wait until the employee is reinstated from Workers' Compensation Leave to recover.

D. AC-1040 TRANSACTIONS

The agency must file an AC-1040 for any change in address or deductions for an employee on Workers' Compensation Leave.

V. CONTROVERTED CASES

When a claim initially controverted (contested) by the State Insurance Fund is resolved in favor of the employee by the Workers' Compensation Board, the employee is entitled to retroactive benefits.

If an employee was on sick leave at one-half pay and/or leave without pay during the period of contested absence, the State Insurance Fund and the Office of the State Comptroller would issue lump sum payments of Award and Supplement.

After receipt of a Notice of Decision which overturns a controversion, the State Insurance Fund will notify the Office of the State Comptroller of those cases involving leave without pay. Together, the State Insurance Fund and the Office of the State Comptroller will agree on the number of retroactive days due based on the employee's payroll record. The State Insurance Fund will process a lump sum award (Z) payment. The Office of the State Comptroller will notify the agency personnel office to file a PR-75 and an AC-2753 for the processing of the supplemental payment. The supplement will be based on the "net" of the salary in effect at the time the employee was on leave without pay and/or sick leave at one-half pay.

VI. PAYMENT OF WORKERS' COMPENSATION SUPPLEMENT PAYMENTS

A. CALCULATION OF SUPPLEMENT

1. BIWEEKLY SUPPLEMENT

The Biweekly Supplement is the amount needed to bring the employee's total payments (Award plus Supplement) to Pre-Disability Biweekly Net Pay. Pre-Disability Net Pay is defined as gross salary minus Federal, State, City and Social Security or Medicare taxes.

The Biweekly Supplement is calculated automatically based on Normal Gross Salary and the amount of the SIF Biweekly Award, using the following method.

a. Pre-Disability Biweekly Net

Normal Gross - Federal Tax - State Tax - City Tax -
Social Security or Medicare = Pre-Disability Biweekly

Net

Listed below are the steps required to determine the Taxable Gross for income and Social Security/Medicare taxes.

To compute Deferred Compensation

Gross

- Non-Tax Health Insurance & Adjustments
- 414H Contributions and Arrears

New Gross X Def Comp Percent = Deferred Compensation Amount

To compute Federal Tax - Gross

- Non-Tax Health Insurance & Adjustments
- 414H Contributions and Arrears
- Non-Tax Maintenance
- Deferred Compensation
- 403B Contribution
Federal Taxable Gross

To compute State/City Tax - Gross

- Non-Tax Health Insurance & Adjustments
- Non-Tax Maintenance
- Deferred Compensation
- 403B Contribution
State/City Taxable Gross

To compute Social Security/Medicare - Gross

- Non-Tax Health Insurance &
Adjustments
- Non-Tax Maintenance
SS/Med Taxable Gross

Taxes are computed on the applicable taxable gross using the employee's current marital status and tax exemptions.

B. RETIREMENT CREDIT AND DEDUCTIONS

Employees on Workers' Compensation Leave will continue to receive retirement service and salary credit as if they continued in regular pay status. For employees who are contributing to a retirement system, the normal contribution will be the amount they would have contributed if receiving their normal salary, instead of the award and supplement. The amounts will be calculated and reported to the retirement system as follows:

1. Normal Contribution

Retirement Rate X Regular Gross Salary which would be paid
for the Number of Days of Supplement = Retirement Normal
Contribution

2. Reporting of Service and Salary

a. Service Credit

The number of service credit days will be the number the employee would have received had he or she been on regular pay status for the number of days of supplement payment. It is computed using the Normal Number of Days reported on the AC-2753 and the number of days of supplement paid.

For example:

1. The normal number of days for a full-time employee is 10. For a supplement payment for 10 days, the employee will receive 10 days service credit. For a supplement payment of 7 days, the employee will receive 7 days service credit.
2. The normal number of days for an employee working one-half time is 5. For a supplement payment for 10 days, the employee will receive 5 days service credit. For a supplement payment of 5 days, the employee will receive 2.5 days service credit.

b. Salary

The salary reported to the retirement system will be the Regular Gross Salary which would have been paid for the number of days of supplement payment.

C. DEDUCTIONS FROM SUPPLEMENTAL PAYMENT

1. ORDER OF CANCELLATION

In addition to taxes and Social Security or Medicare, all deductions previously deducted from the regular paycheck will be retained and deducted from the supplemental check if the gross is sufficient.

If, after percentage deductions are taken, the employee's gross salary is insufficient to cover all fixed deductions (negative net), the deductions will be cancelled in the following order:

1. SUNY Foundation Fund
2. Political Contributions
3. Bonds
4. Retirement Loans
5. Federated Funds
6. Credit Union
7. IRA's, Tax Deferred Annuities, Deferred Compensation
8. Organizational Dues
9. Taxable Maintenance
10. Non-Taxable Maintenance
11. Repayment of State Loans
12. General Insurance - Code 3XX, PEF Legal Fees, UUP Legal Fees, Traffic Fines
13. Retirement Arrears (Voluntary)
14. Retirement Contributions (Voluntary-W.C.)
15. Repayment of Unemployment Insurance
16. Garnishees
17. Wage Assignment
18. Wage Earners
19. Court Orders
20. Fines-Disciplinary or Strike
21. Social Security/Medicare Adjustment
22. Social Security/Medicare Deficiency
23. Mandatory Retirement Arrears
24. Mandatory Retirement Contributions
25. State Health Adjustments
26. State Health Insurance

Because the Retirement Normal Contribution is based on Regular Gross salary, it is possible for the deduction to exceed the net supplement. If a Retirement Normal Contribution causes a negative net, we will take a partial retirement deduction and issue a supplement check for \$1.00 to the employee.

If it is necessary to cancel any of these deductions because of negative net salary, it will be reported on the PAL-5 "Payroll Production Control Listing".

Once Health Insurance is dropped due to insufficient gross it will not be restarted automatically by OSC, even if the employee's gross becomes sufficient to do so. The agency must file the appropriate forms with the Department of Civil Service to have the deduction restarted.

Employees receiving supplemental payments may also be receiving other payments (e.g. overtime). Because of this, deductions taken from the employee's check may vary from period to period. All agencies should be sure to advise their employees on Workers' Compensation Leave to review their check stubs every period so that they are aware of what deductions have been taken.

D. APPROPRIATION CHARGES

1. Workers' Compensation Supplemental Payments

All Workers' Compensation Supplemental Payments are initially charged to the Workers' Compensation Escrow Account and will appear on your PRG-3 Payroll Appropriation Charge Register. The expenditure code for all supplement payments will be:

<u>Dept</u>	<u>Cost Center</u>	<u>Variable</u>	<u>Year</u>	<u>Object</u>
02	511661	55	99	46999

2. Monthly Agency Charges

The Division of the Budget determined that agency appropriations be charged monthly for the amount of salary that would have been paid to each employee on Workers' Compensation if the employee had remained in regular pay status.

OSC accumulates monthly totals of this salary (using the employee's Normal Gross and Number of days of Supplement Paid). Each month, after the last regular pay date of the month, OSC creates transactions to charge agency appropriations using the regular Payroll Header file to identify the appropriations.

You receive a PRG-20 Monthly Workers' Compensation Charge Register listing the charges by appropriation. For each appropriation charge, the report shows employees paid Workers' Compensation Supplemental Payments during the month and their computed gross salary for the month.

VII REPORTING IN THE PAYROLL SYSTEM

A. PAYROLL REGISTER (ATTACHMENT 3-5)

1. Workers' Compensation Supplemental payments are paid on the regular payroll register. Employees receiving supplemental payments appear in their regular line number, identified as "ON WCB" on the line below their Social Security number. The current supplemental payment will appear under the "Biweekly Gross", identified to the left as "WCS". If there is a partial regular payment and a partial supplemental payment the gross amount is the total of both (Attachment 3).
2. On the "totals" page of the register the "Actual Gross Salary" (Code 902) includes the Workers' Compensation Supplemental payments. Below the Actual Gross will be printed Code 918 "Workers' Comp Supp" which reflects the total supplemental payments paid on the register (Attachment 4). The "Total Net Payroll" (Code 981) will include both Regular and Workers' Compensation Supplemental Net Payments (Attachment 4).
3. If a SIF Award Payment is equal to or greater than the Pre-Disability Net, a Supplemental Payment will not be made. To the right of "WCS" on the register, the line below the Gross will show zeros. Since employees are entitled to full retirement service and salary when on Workers' Compensation Leave, the number of Retirement Days Credit will be reported on the register even if the employee receives a zero supplemental gross.

B. PRG-1 PAYROLL YTD SUMMARY REGISTER (ATTACHMENT 6)

Employees on Workers' Compensation Leave will appear with a "W" to the left of the line number. The YTD figures include both regular and supplemental payments.

C. CHECK OR DEPOSIT STUB (ATTACHMENT 7)

Workers' Compensation Supplement Payments are printed on the check stub or the direct deposit stub in the "Add'l Sal Info" block in the lower right hand corner with "WCS" and the Gross Supplement amount.

D. PRG-22 WORKERS' COMPENSATION TRANSACTION REPORT (ATTACHMENT 8)

The PRG-22 will show all employees receiving supplemental payments in the current period in line number order. Also shown are the employee's name, Social Security number, biweekly benefit amount, inclusive dates of payment, number of days supplemented, supplemental gross amount and supplemental net amount. The supplemental net amount represents the net after taxes and Social Security have been deducted, but before other deductions have been taken (i.e. Credit Union, dues, insurances, etc.). If the employee has a ZERO GROSS, zeros will appear in the "SUPP GR" and "SUPP NET" columns.

E. DEPARTMENT OF LABOR (14020)

In order to calculate Workers' Compensation Supplemental payments for agency 14020 it is necessary for OSC to create master records for employees going on WK COMP LV. Department of Labor is required to submit PR-75's and AC-1040's in addition to the AC-2753's to provide OSC with the necessary payroll and deduction information.

AC 2753A (1/88)
20

State of New York
OFFICE OF THE STATE COMPTROLLER

TRANSMITTAL FOR WORKERS' COMPENSATION SUPPLEMENTAL FORMS AC 2753

01 AGENCY CODE	PAYROLL AGENCY	02 PER NO.
----------------	----------------	------------

GENERAL INSTRUCTION

Number all AC 2753 forms in sequence (Block 99 - Reference Number) starting with number one.
There is no requirement for the forms to be in line number order.

NUMBER OF AC 2753 FORMS SUBMITTED	03	
-----------------------------------	----	--

AGENCY TRANSACTION CERTIFICATION

This is to certify that the personnel transactions on the attached forms AC 2753 as listed above for the payroll period being reported are approved.

Signature _____ Title _____ Date _____

State of New York
 OFFICE OF THE STATE COMPTROLLER
WORKERS' COMPENSATION SUPPLEMENTAL PAYMENT FORM

99

AGENCY CODE 01 _____	EMPLOYEE NAME
SOC. SEC. NO. 02 _____	FIRST 04 _____
PER. NO. 03 _____	MIDDLE 05 _____
LINE NO. _____	LAST/SUF 06 _____
	CLAIM NO. _____
	CURRENT PASS DAYS _____

ADD TRANS

PAY BASIS CODE _____ (complete if other than ANN)

NORMAL GROSS _____

NORMAL DAYS WORKED _____

Date of Accident _____

Have Leave Credits Been Recredited? Yes No

Late Reporting

DISABILITY DATES COVERED - 1st Payment

From _____

To _____

Number Days Supplemental - 1st Payment _____

Note: If Less Than 10, Send Delete in Following Period.

CHG TRANS

NORMAL GROSS _____

NORMAL DAYS WORKED _____

DEL TRANS

Employee Returned To Duty? Yes No

Date _____

DISABILITY DATES COVERED - LAST PAYMENT

From _____

To _____

Number Days Supplemental - Last Payment _____

REMARKS:

PRG-1 PAYROLL YTD SUMMARY REGISTER

AGENCY CODE	02000	AGENCY NAME	DEPARTMENT OF AUDIT AND CONTROL	PERIOD NO	10	DATE	AUG 02/90 -	AUG 15/90			
A LINE	EMPLOYEE	UNIF/TOOL	BONDS	GROSS	SOC SEC	EIC	FED TAX	STATE TAX	NYC TAX	YONKERS TAX	DEF COMP
I ITEM	SS NO	LIEU OF EXPENSE	SPECIAL ANNUITY	TAX EX MAINT	FRINGE BENEFITS	MEDICARE	NONTAX HEALTH	414H CNT	414H TIAA CNT		
I 00627	TOM PARKS			1554.62	228.09	64.55					
A 00628	JULIE FRANKS			13846.46	1022.77	1902.99	560.93				
A 00630	KAREN KING			19978.80	2329.02	688.10					4994.70
I 00631	MAX PARRISH										
I 00632	BOY TOY										
I 00633	MARY MAGS										
I 00634	JAN ICE										
A 00635	CONNIE CHUNG			3439.10	399.25	6.80					
A 00636	SAINT NICK			11163.73	1557.80	392.53					
M 00981	JOHN KANE			9181.24	1294.69	161.84					
M 00982	CINDY SMITH			19521.00	4287.79	133.10					
M 00984	CANDY CANE			3783.50	517.22	1218.39					
M 00985	MELINDA JONES			6106.86	836.69	203.11					22.40
M 00986	LARRY LANE			15117.64	2887.17	219.33					132.95
M 00987	HARRY HANES			12260.86	2071.29	86.61					
M 00989	JANES MITCHELL			7552.03	1055.85	835.32					
M 00990	WAYNE R HITCH			4953.38	772.26	219.17					
A 00991	WARREN KANE			10345.11	1385.97	177.74					250.52
M 00992	VICKI CAIRNS			8674.33	652.64	71.85					86.40
M 00993	MARY JOHNSON			2358.90	356.70	148.12					
I 00994	BRENDA DICKINSON			5475.79	570.75	270.89					
M 00994	GEORGE KANE			5997.79	835.87	112.26					
I 00995	DONNA DAVIS			9638.25	737.31	1924.53	555.61				
M 00995	DICK HAYNES			16327.25	2917.03	842.32					

SERIES B
231494 DEPARTMENT OF TAXATION AND FINANCE DIVISION OF THE TREASURY
AUG 15, 1990
KEY BANK N.A.
PAY TO THE ORDER OF JOHN KANE
EXACTLY *****355 DOLLARS AND 55 CTS.

VOID

STATE COMPTROLLER

#:021300705: 710 00 361 21#

COMMISSIONER OF TAXATION AND FINANCE

THIS IS NOT A CHECK
EMPLOYEE'S STATEMENT OF SALARY AND DEDUCTIONS
CHECK DATE 08-15-90
ATTACHMENT 7 - PAGE 30
STATE OF NEW YORK
N.D.
B-00911336

LINE NO	TIME	LOC	SHIFT	STATUS	YTD GROSS SALARY	YTD FEDERAL TAX	YTD STATE TAX	YTD NYC TAX	YTD SOCIAL SECURITY TAX	YTD MEDICARE TAX	YTD OTHER TAX	YTD GROSS PAY	YTD NET PAY
02000	00981				119,181.717	872.803	123.090	35.028				M 1,264	
080190													
1990500					0	6,179	0	1,446				M 65	
02													
JOHN KANE HCS 45241 212 805 35555													

DETACH BEFORE CASHING AND RETAIN AS EVIDENCE OF YOUR SALARY DEDUCTIONS
EDWARD V. REGAN, STATE COMPTROLLER

THIS IS NOT A CHECK

STATE OF NEW YORK
CHECK DATE 08-15-90

N.D.

B-00911337

SERIES B
231495 DEPARTMENT OF TAXATION AND FINANCE DIVISION OF THE TREASURY
AUG 15, 1990
KEY BANK N.A.
PAY TO THE ORDER OF CINDY SMITH
EXACTLY *****678 DOLLARS AND 23 CTS.

VOID

STATE COMPTROLLER

#:021300705: 710 00 361 21#

COMMISSIONER OF TAXATION AND FINANCE

DETACH BEFORE CASHING AND RETAIN AS EVIDENCE OF YOUR SALARY DEDUCTIONS
EDWARD V. REGAN, STATE COMPTROLLER

LINE NO	TIME	LOC	SHIFT	STATUS	YTD GROSS SALARY	YTD FEDERAL TAX	YTD STATE TAX	YTD NYC TAX	YTD SOCIAL SECURITY TAX	YTD MEDICARE TAX	YTD OTHER TAX	YTD GROSS PAY	YTD NET PAY
02000	00982				185,349.1	407.052	115.623					M 2,680	
080190													
480000					0	2,172.7	0	624.6				M 14.91	
05													
CINDY SMITH HCS 98669 233 1472 67823													

EXPLANATION OF CODES ON BACK

WORKERS COMPENSATION TRANSACTION REPORT

AGENCY	LINE	NAME	SOC SEC #	BIW BEN	PAYMT DATES	NO DAYS	PD	SUPP GR	SUPP NET
02000	00092	ABOUT TIME	A02000280	300.00	08/02/90--08/15/90	10		320.91	259.49
02000	00981	JOHN KANE	119181717	250.00	05/31/90--06/13/90	10		452.41	363.60
02000	00982	CINDY SMITH	A02000269	600.00	06/07/90--06/20/90	10		986.69	692.95
02000	00984	CANDY CANE	A02000271	300.00	06/07/90--06/20/90	10		141.15	108.06
02000	00985	MELINDA JONES	A02000272	510.00	06/07/90--06/20/90	10		61.04	54.51
02000	00986	LARRY LANE	A02000273	300.00	06/07/90--06/20/90	10		809.27	599.91
02000	00987	HARRY HANES	A02000274	250.00	06/07/90--06/20/90	10		684.40	523.09
02000	00989	JAMES MITCHELL	A02000276	225.00	06/07/90--06/20/90	10		409.72	331.38
02000	00990	WAYNE R HITCH	217942017	600.00	05/31/90--06/13/90	10		117.25	91.97
02000	00992	VICKI CAIRNS	A02000279	125.00	04/12/90--04/25/90	10		460.71	355.13
02000	00993	MARY JOHNSON	122222121	600.00	06/07/90--06/20/90	10		174.05	126.97
02000	00994	GEORGE KANE	A02000270	300.00	05/28/90--06/08/90	10		251.41	188.36
02000	00995	DICK HAYNES	A02000275	125.00	06/04/90--06/15/90	10		951.83	714.96
02000	00996	LOU COSTELLO	521252125	600.00	06/07/90--06/20/90	10		513.34	350.46
02000	00997	JACK RILEY	710101010	600.00	06/07/90--06/20/90	10		104.91	70.68
02000	00998	JESSICA RABBIT	711111111	600.00	06/07/90--06/20/90	10		0.00	0.00
02000	01000	JOHN SMITH	101100001	600.00	05/10/90--05/23/90	10		0.00	0.00
02000	01001	JACK JONES	101100002	500.00	05/10/90--05/23/90	10		95.80	71.09
02000	01002	JOE SCHMOE	101100003	300.00	05/10/90--05/23/90	10		669.10	495.80
02000	01006	GREY POOPON	A00640035	200.00	06/21/90--07/04/90	10		544.20	402.37
02000	01007	CHEW BACCA	A00640036	300.00	06/21/90--07/04/90	10		436.82	320.76

ATTACHMENT 1 PAGE 31

==

SAMPLE CALCULATION 10 DAYS SUPPLEMENT

Federal - Single 0 State - 0 Single 0 SS Coverage, Non-Tax Health (\$6.19), Non-Tax Ret (\$55.07) Credit Union (\$200.00).
 Man Con Org (\$9.00)

Normal Gross	\$1835.52	
Non-Tax Hlth	- 6.19	
	<u>1829.33</u>	Taxable Gross State & S.S.
Non-Tax Ret	-55.07	
	<u>\$1774.26</u>	Taxable Gross Fed

Normal Gross	\$1835.52	
Federal Tax	-386.67	
State Tax	-115.12	
S.S. Tax	-139.94	
	<u>1193.79</u>	Pre-Disability Biweekly Net
	-300.00	SIF Biweekly Award
	<u>\$ 893.79</u>	NET BIWEEKLY SUPPLEMENT

Federal Tax	\$386.67 ÷ \$1774.26 = 21.79%	100.00%
State Tax	\$115.12 ÷ \$1829.33 = 6.29%	-35.73% Tax % Rate
Social Security Tax	\$139.94 ÷ \$1829.33 = 7.65%	<u>64.27%</u> Non-Tax %
Total Taxable % Rate	<u>35.73%</u>	

NET BIW SUP - NT HLTH ÷ NON-TAX% = TAX BIW SUP + NT HLTH=GROSS BIW SUP
 \$893.79 - \$6.19 ÷ 64.27% = \$1381.05 + \$6.19 \$1387.24

TAX BIW SUP x TAX % RATE =	AMOUNT OF WITHHOLDING TAX
\$1381.05 x 21.79% =	\$300.93 FEDERAL TAX
\$1381.05 X 6.29% =	86.87 STATE TAX
\$1381.05 X 7.65% =	105.65 S.S. TAX

GROSS BIW SUP	\$1387.24
FEDERAL TAX	-300.93
STATE TAX	- 86.87
S.S. TAX	-105.65
NET BIWEEKLY SUP	<u>\$ 893.79</u>
NON-TAX HEALTH	- 6.19
NON-TAX RET	- 55.07
CREDIT UNION	-200.00
M/C ORG	- 9.00
NET CHECK	<u>\$ 623.53</u>

ATTACHMENT 10

SAMPLE CALCULATION - 25 DAYS SUPPLEMENT

Employee was on LWOP for 25 days. Employee being paid 25 day Supplement.

Exemptions - Federal - Married 1/State - Married 1, S.S. Coverage
Non-Tax Retirement (17.04)

Normal Gross	\$568.09	Taxable Gross State & Social Security
Non-Tax Ret	<u>-17.04</u>	(.0300 of 10 day Gross)
	\$551.05	Taxable Gross Federal

Normal Gross	\$568.09	
Fed Tax	-51.18	
State Tax	-13.88	
S.S. Tax	<u>-43.46</u>	
	459.57	Pre-Disability Biweekly Net
	<u>-200.00</u>	SIF Biweekly Award
	\$259.57	Net Biweekly Supplement

Fed Tax	\$ 51.18 ÷ 551.05 = 9.29%	100.00%
State Tax	\$ 13.88 ÷ 568.09 = 2.44%	<u>-19.38%</u> Total Tax % Rate
S.S. Tax	\$ 43.46 ÷ 568.09 = 7.65%	80.62% Non-Tax % Rate
Total Taxable Percentage Rate	<u>19.38%</u>	

Net Biweekly Supplement	÷ Non-tax % Rate	= Gross Biweekly Supp.
\$ 259.57	÷ 80.62%	= \$321.97

Gross Biweekly Supplement	\$321.97	
Number of Full Payroll Periods	<u>X 2</u>	
	\$643.94	\$643.94
		<u>160.95</u>
		\$804.89 Total Gross Sup.

Daily Supplement Rate	\$ 32.19
Number of Days	<u>X 5</u>
	\$160.95

\$804.89	Gross Supplement (25 Days)
-74.77	Federal Tax (\$804.89 X 9.29%)
-19.64	State Tax (804.89 X 2.44%)
-61.57	S.S. Tax (804.89 X 7.65%)
<u>\$648.91</u>	Net Supplement (25 Days)
-42.61	Retirement Contribution
\$606.30	Net Check

SAMPLE CALCULATION - LESS THAN 10 DAYS SUPPLEMENT

STEP 1. Calculation for 4 Days Supplement

Federal - Single 0, State - Single 0, Medicare,
 Non-Tax Hlth(\$6.19)
 Non-Tax Ret (24.16), CSEA Agency Shop (\$8.05)

Normal Gross \$805.47
 Non-Tax Health - 6.19
\$799.28 Taxable Gross State & Medicare

Non-Tax Ret -24.16
\$775.12 Taxable Gross Federal

Normal Gross \$805.47
 Fed Tax -109.37
 State Tax - 34.00
 Medicare Tax - 11.59
650.51 Pre-Disability Biweekly Net
 -250.00 SIF Biweekly Award
\$400.51 Net Biweekly Supplement

Federal Tax	\$109.37 ÷ \$775.12 =	14.11%	100.00%
State Tax	\$ 34.00 ÷ \$799.28 =	4.25%	-19.81% Total Tax % Rate
Medicare Tax	\$ 11.59 ÷ \$799.28 =	1.45%	80.19% Non-Tax % Rate
Total Taxable Percentage Rate =		19.81%	

Net Biw Sup - NT H.I. ÷ NT% = Taxable Biw Sup + NT H.I. = Gross Biw Sup
 \$400.51 - \$ 6.19 ÷ 80.19% = \$491.73 + \$ 6.19 = \$497.92

\$ 49.17 Daily Taxable Supplement
 X 4 Days Supplement Due
\$196.68 Total Taxable Supplement

\$ 49.79 Daily Gross Supplement
 X 4 Number of Days Supplement
\$199.16 Total Gross Supplement

Taxable Supplement X Taxable % Rate = Amount of Withholding Tax Sup

Fed Tax \$196.68 X 14.11% = \$27.75
 State Tax \$196.68 X 4.25% = \$ 8.36

"Normal" Dly Gr X No of Days Sup X .0300 = Ret Contribution
 \$80.54 X 4 X .0300 = \$9.66

STEP 2 Calculation For 6 Days Regular Pay

\$805.47 Normal Biw Gross

\$ 80.54 Daily Gross

X 6 Days

\$483.24 Gross for 6 Days

- 6.19 Non-Tax Health Ins

\$477.05 Taxable Gross State and Medicare

-14.50 Non-Tax Retirement

\$462.55 Taxable Gross Federal

Federal Tax - \$62.48

State Tax - \$12.10

Retirement Contribution - \$14.50 (.0300 x 483.24)

STEP 3 Calculation for Combination of 4 Days Supplement and 6 Days Regular Pay.

Gross Supplement	+	Regular Gross Total	=	Gross Check
\$199.16	+	\$483.24	=	\$682.40

Fed Tax Supplement	+	Fed Tax Regular	=	Total Federal Tax
\$ 27.75	+	\$ 62.48	=	\$ 90.23

State Tax Supplement	+	State Tax Regular	=	Total State Tax
\$ 8.36	+	\$ 12.10	=	\$ 20.46

Retirement Contribution Sup	+	Retirement Contribution Regular	=	Total Retirement Contribution
\$ 9.66	+	\$ 14.50	=	\$ 24.16

\$682.40	Total Gross Check (Reg & Sup)
-90.23	Federal Tax
-20.46	State Tax
- 9.81	Medicare Tax *
<u>\$561.90</u>	Net after taxes
- 24.16	Retirement Contribution
- 6.19	Non-Taxable Health Ins.
- 8.05	CSEA Agency Shop
<u>\$523.50</u>	Net Check

* When an employee is receiving a regular payment in addition to a supplemental payment Medicare and Social Security Withholding tax is calculated as follows:

Total Gross (Reg+Sup) - Non-Taxable Health Ins. and/or Non-Taxable Maintenance
X Med or SS Rate = Med or SS Tax