



Office of the State Comptroller  
**PAYROLL BULLETIN**

Subject  Revised Payroll Processing of Overtime Meal Allowance Payments and New Transaction Codes OT MEALS and ADJ MEALS	Bulletin No. P-840 REVISED
	Date March 15, 1995

This Bulletin contains a Revised P-840 "Payroll Processing of Overtime Meal Allowance Payments and New Transaction Codes OT MEALS and ADJ MEALS".

The major change is for transaction code OT MEALS. There are now only two miscellaneous blocks required for this transaction code (Page 2 of this Bulletin). OT MEALS is to be reported for employees who are eligible for overtime (including employees who have OT waivers). The meal allowance payment must be reported on the same PR-75 with the corresponding payment.

The other changes to the Bulletin clarify the use of transaction code ADJ MEALS and correct the object code used in the charges.

Transaction code ADJ MEALS is to be used as follows:

1. for employees who are ineligible for overtime
2. to correct an overtime meal allowance previously paid
3. to pay an overtime meal allowance when the corresponding overtime was previously paid
4. for employees who are overtime eligible but have elected to accumulate time rather than be paid for overtime
5. part-time employees paid 'Extra Time' who are eligible for overtime meal allowance due to their work schedule
6. employees eligible for overtime meal allowances in the Unified Court System or City University of New York.

The object code for OT MEALS is 53150.

These changes have been made and are effective in Administration 25L, checks dated April 5, 1995 and Institution 26L, checks dated April 13, 1995.



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IRS Regulations require that payments for overtime meal allowances be included in gross income and subject to mandatory withholding of Federal, State and NYC and local withholding taxes and Social Security/Medicare withholdings. These payments must be processed through the payroll system on PR-75 forms.

Overtime meal allowances are excluded for purposes of determining Retirement pension credit and calculation.

For employees who occupy positions in the PS&T negotiating unit (NU 05), these payments are subtracted from the gross prior to calculation of PEF union dues or agency shop fees.

General Eligibility Rules

1. To be eligible for an overtime meal allowance, all overtime worked must be continuous with the employee's regularly scheduled work shift.
2. All overtime hours worked must be consecutive.
3. An overtime meal allowance is not payable on a holiday, unless the employee's work on that holiday is in an overtime capacity.
4. Part-time employees:
  - (a) Part-time employees are eligible for an overtime meal allowance subject to the provision of the Agreement covering these employees.
  - (b) On a regularly scheduled work day, a part-time employee must work the same total hours (regular work day plus overtime) that would make a full-time employee eligible for an overtime meal allowance.
  - (c) On other than a regularly scheduled work day, a part-time employee must work the same total hours that would make a full-time employee eligible for an overtime meal allowance.

The attached chart lists overtime meal allowance rates, eligibility requirements and payment conditions. These rules and requirements are general and should apply to most employees. Payments that may require exception to these rules and requirements must be approved by the Governor's Office of Employee Relations and confirmed with your OSC Payroll Auditor prior to submission.

For employees who occupy positions in the Unified Court System or City University of New York, please refer to the appropriate contract for eligibility rules and payment amounts.

Reporting the payment - PR-75

Use transaction code OT MEALS for employees who are eligible for overtime (this includes employees who have OT waivers). The meal allowance payment must be reported on the same PR-75 with the corresponding overtime payment.

OT MEALS

Group 3  
Class B

Block Requirements: 01 through 06

07 Transaction Code - enter OT MEALS. If this block is filled, use the first available Addt't Trans Code Block.

23 Gross (Add)

24 Normal (Deduct) - if applicable

49 Misc Block A - number of OT MEALS

50 Misc Block B - total amount of OT MEALS to be paid (to be included in block 23).

Use transaction code ADJ MEALS for employees who are ineligible to earn overtime, correct an overtime meal allowance previously paid, to pay an overtime meal allowance for overtime previously paid or for an employee who is OT eligible but has elected to accumulate time rather than be paid for the OT. In the Remarks section, enter the number of meals being paid or adjusted.

ADJ MEALS

Group 3  
Class B

Block Requirements: 01 through 06

07 Transaction Code - enter ADJ MEALS. If this block is filled, use the first available Addt'l Trans Code block.

23 Gross (Add)

24 Normal (Deduct) - if applicable

49 Misc Block A - enter beginning date

50 Misc Block B - enter ending date

51 Misc Block C - plus or minus

52 Misc Block D - amount be added to or deducted from the biweekly gross.

OT MEALS and ADJ MEALS must be reported in the Miscellaneous Blocks of the PR-75, otherwise, the payment will erroneously be included in the calculation of retirement contribution and deductions for PEF union dues or agency shop fees.

#### Identification on the Payroll Register

The payment for overtime meals will appear on the salary register in the column for miscellaneous adjustments and identified as OTM. Also the total amount paid each period will be on the totals page of the salary register identified as OT MEALS.

#### Identification on the Check Stub

The payment for overtime meals will appear on the check or direct deposit stub in the column "ADDTL SAL INFO " and identified as OTM.

#### Payroll Master

For agencies with access to the OSC Payroll Retrieval System, the current and calendar year-to-date OT MEALS will appear on the PF22 display screen. ADJ MEALS will appear on Page 2 of the PF22 display screen as OTM.

Current OT MEALS will appear in fields 926-928 and Calendar year-to-date OT MEALS will appear in fields 929-932 of the Master File tape.

#### Payroll Expenditure Charge Register - PRG-3

The object code for OT MEALS is 53150. OT MEALS and ADJ MEALS will be split from gross charges and reported on the "Payroll Expenditure Charge Register (PRG-3)" with that object code.

#### Reporting on the AC-230 Form

If a payment for OT MEALS or ADJ MEALS is to be refunded, enter code 059 on the AC-230 in the Special Payment Block. The amount will be subtracted from the CYTD OT MEALS earned.

#### Need Help?

Questions on the information in this Bulletin may be directed to the Payroll Planning Unit at (518) 486-3065.

Attachment

ATTACHMENT

<u>Employee Group</u>	<u>Overtime Status</u>	<u>Meal Allowance</u>	<u>Payment Conditions</u>
Professional, Scientific & Technical Serv. (05)	OT Eligible OT Ineligible	None \$5.50	Payment will be made when an employee is required to work at least three hours overtime on a regular working day or at least six hours on other than a regular working day (pass day).
Rent Regulation Services (67)			
Management/ Confidential	OT Eligible OT Ineligible	None \$5.50	Payment will be made when an employee is required to work at least three hours overtime on a regular working day or at least six hours on other than a regular working day (pass day). An employee required to work at least nine hours on other than a regular working day (pass day) will be allowed two overtime meal allowances.
State Police Investigators & Sr. Investigators (62)	OT Ineligible OT Eligible	None \$3.50	Payment will be made when an employee is required to work at least three hours overtime on a regular working day or at least six hours on other than a regular working day (pass day). Also, an employee required to work nine hours or more on other than a regular working day (pass day) will be allowed two overtime meal allowances. There are certain specific instances where Sr. Investigators can earn overtime, however, no meal allowances will be allowed.
State Police Commissioned & Non- Comm. Officers (17)	OT Eligible OT Ineligible	\$3.50	Payment will be made when an employee is required to work at least three hours overtime on a regular working day or at least six hours on other than a regular working day (pass day). Also, an employee required to work nine hours or more on other than a regular working day (pass day) will be allowed two overtime meal allowances.
State Police Troopers (07)	OT Eligible	\$3.50	Payment will be made when an employee is required to work at least three hours overtime on a regular working day or at least six hours on other than a regular working day (pass day). Also, an employee required to work nine hours or more on other than a regular working day (pass day) will be allowed two overtime meal allowances.

<u>Employee Group</u>	<u>Overtime Status</u>	<u>Overtime</u>		<u>Payment Conditions</u>
			<u>Meal Allowance</u>	
Security Services (01) Security Supvs. (61)	OT Eligible	\$3.50		Payment will be made when an employee is required to work at least three hours overtime on a regular working day or at least six hours on other than a regular working day (pass day). Also, an employee required to work nine hours or more on other than a regular working day (pass day) will be allowed two overtime meal allowances.
Administrative (02), Operational (03)*, SUCF (97)	OT Eligible OT Ineligible	\$3.50 \$5.50		Payment will be made when an employee is required to work at least three hours before or three hours after their regular shift on a regular working day. Two overtime meal allowances will be allowed if an employee is required to work at least three hours before and at least three hours after their regular tour of duty. Payment will also be made if an employee works at least six hours on other than a regular working day (pass day). If an employee is required to work nine hours or more on other than a regular working day (pass day), he or she will be allowed two overtime meal allowances.
Institutional Serv. (04)*	OT Eligible	\$3.50		Payment will be made when an employee is required to work four hours overtime on a regular working day or at least six hours on other than a regular working day (pass day).
	OT Ineligible	\$5.50		Payment will be made when an employee is required to work at least three hours overtime on a regular working day or at least six hours on other than a regular working day (pass day).
Division of Military & Naval Affairs (47)	OT Eligible OT Ineligible	\$3.50 \$5.50		Payment will be made when an employee is required to work at least three hours before or three hours after their regular shift on a regular working day. Payment will also be made if an employee works at least six hours on other than a regular working day (pass day).

\*When the employer provides a meal for an employee working in an overtime capacity described above, such meal will be in lieu of an overtime meal allowance.