

ACCOUNTING AND  
CONTROL MANUAL

BULLETIN

NEW YORK STATE  
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-142

March 7, 1977

TO : All Payroll Agencies

FROM : Department of Audit and Control  
Bureau of Payroll Audit

SUBJECT: Annual Increments for employees represented by the Civil Service Employees Association, employees designated Management/Confidential, and Judiciary employees

Under current provisions of the salary laws, the annual service increment for eligible employees who are represented by the Civil Service Employees Association, employees designated Management/Confidential and Judiciary employees will be payable in the first payroll period (3/31-4/13/77 for Administrative and 4/7-4/20/77 for Institutional Agencies), provided the monies have been appropriated by the Legislature. Increments for employees in the Security Services Unit and the State Police will not be paid at this time, since no agreements have been reached between the State and the organizations representing these employees.

UNSATISFACTORY SERVICE RATINGS

An unsatisfactory service rating eliminates increment eligibility. A letter listing all employees receiving unsatisfactory service ratings (including employees in the security services unit and State Police) must be submitted to the Bureau of Payroll Audit in Payroll Period 26 for Administration agencies and Period 27 for Institutions. A PR-75 is also required for each employee in Payroll Period 1 using the transaction code UNSAT SERV to correct the salary and/or increment code.

ELIGIBILITY FOR INCREMENTS

The annual service increments are applied to the March 31 basic salary. To be eligible for an increment or service credit toward a longevity increment an employee must have rendered 120 work days of satisfactory service (the equivalent of 12 complete payroll periods) between April 1, 1976 and March 31, 1977. In no case may an employee advance beyond the salary of the 2nd additional step of her/his grade as indicated on the attached Salary Grade Schedule.

A new employee appointed after October 15, 1976 will not have 120 work days of service in the fiscal year 1976-77 and therefore will not be eligible for a service increment.

When the March 31 basic salary is below the maximum of the grade, an eligible employee will receive a full increment, or that part of an increment which will bring her/his salary to the maximum salary on the Salary Grade Schedule.

1ST Additional Increment

An employee who reached the maximum of her/his position in April 1972 and has completed 5 years of satisfactory service at the maximum will be eligible for the 1st additional increment on 4/1/77. This employee will have received the benefit of the adjustments to bring her/his salary to the extended maximum levels since 1972. Consequently, her/his current salary will be above the 1st additional level as indicated on the 1974 Salary Schedule. Since prior salary legislation provided that an employee's increment rights be unimpaired, such employee will be given a full or partial increment not to exceed the extended 1st additional salary step as shown on the attached Salary Grade Schedule.

2ND Additional Increment

An employee who received the 1st additional increment of her/his grade in 1972 and has completed 5 years of satisfactory service will be eligible to receive the second longevity increment on 4/1/77. Any eligible employee will receive a full or partial increment of her/his grade to advance her/his salary to the 2nd additional salary step.

Promotion after 10/15/76

An employee promoted after October 15, 1976 will not have 120 work days of service in the higher grade. If the combined service in the lower and higher grades equals or exceeds 120 work days of service, the increment due will be based on the amount of the increase received upon promotion. Such employee promoted after October 15 will be entitled to receive the difference between two full increments of the promotion grade and the amount of increase received on promotion. If an employee received the equivalent of one increment on promotion, she/he would receive a full increment of the higher grade on 4/1/77. If the increase received on promotion was more than two increments of the higher grade (advancement to the minimum) no increment would be due on 4/1/77. If the increase received on promotion was less than two increments of the higher grade, the employee is entitled to the difference between the amount received on promotion and the sum of the two increments.

Note A simplified method of computation to assure accuracy: Take the salary in the lower grade prior to promotion, add two full increments of the higher grade. If the employee's salary in the higher grade on March 31 is lower than the resulting figure, advance to this amount. If the employee's salary on March 31 is higher than the resulting figure, no increment is due.

Section 131.6 Adjustment (1 grade promotion)

A section of the Civil Service Law (131.6) provides a certain benefit for employees who have been promoted from the maximum of 1st additional step of their grade to a position in the next higher grade (1 grade promotion). This section provides that an employee will not receive a lesser salary on the April 1 when the additional increment of the lower grade would have been due, had the promotion not occurred until that April 1, after receipt of the additional increment.

Therefore, the salary must be adjusted to apply the 1st or 2nd additional increment of the lower grade for those employees who were promoted one grade from the maximum or 1st additional step of the lower grade, who would have been eligible for either of these increments of the lower grade on 4/1/77. The salary must be re-constructed in the lower grade to reflect the salary at the 1st or 2nd additional level of the lower grade on 4/1/77, then the current increment of the promotional grade will be added. This becomes the employee's new 4/1/77 salary in his higher grade.

#### Abolishment of Positions Prior to 10/1/72

An employee receiving the salary of a higher grade position, while occupying a lower grade position as a result of the abolishment of her/his former position prior to 10/1/72, will receive the increment of the higher grade, if an increment is due.

#### Advanced Minimums

For an employee who is eligible for the service increment and who has been advanced to the \$6000 or \$6500 minimum, the increment must be applied to the basic 3/31/77 annual salary. If the incremented base salary remains below \$6000 or \$6500 (\$5800 or \$6300 plus location pay), the employee will continue to receive \$6000 or \$6500. If the incremented base salary exceeds \$6000 or \$6500, that will be the new 4/1/77 base salary.

Remember location pay is included when advancing to the minimum salaries. All incrementing must be done on the basic salary of March 31. If the addition of the location pay brings the salary over the \$6000 or \$6500, the employee is not involved in the minimum eligibility.

#### Reallocation

An employee whose position has been reallocated to a higher grade receives credit for reaching the maximum of the higher grade on the April 1 he would have reached it in the lower grade. In this situation an employee will be eligible for the 1st or 2nd additional increment of the grade to which her/his position has been reallocated, when the maximum level was actually attained in the lower grade.

#### Reclassification

Do not confuse reclassification with reallocation. The above statement does not pertain in the case of reclassification of an employee's position to a higher grade. Reclassification is in effect a promotion. Credit for service in the higher grade begins only with service in the higher grade. The maximum is credited upon reaching the maximum of the higher grade. All rules for incrementation in the case of promotion apply to reclassification.

#### Trainee Positions

An employee appointed to a trainee position receives no increment credit while serving as a trainee. If appointed to the journeyman position after October 15, 1976, no increment will be due.

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An employee appointed to a trainee position, who has been occupying a graded position equal to or lower than the grade of the journeyman position prior to such appointment, will continue to receive the salary of the graded position, if higher than the trainee rate. Such employee will be entitled, if eligible, to an increment of his former grade on 4/1/77.

An employee appointed to a trainee position, from a graded position, may receive the trainee salary if higher than the graded salary. If, on April 1, her/his former graded salary, by addition of the service increment, would exceed the trainee rate, she/he is then on 4/1 entitled to the higher salary.

#### Service in Non-statutory (N.S.) Positions

Credit for the annual increment will be granted to an employee who moved from an N.S. to a graded position, if she/he has at least 120 work days of actual service in both positions combined, and salary in the N.S. position was at least equal to the minimum salary of the graded position (Section 131.5).

#### INCREMENT CODES

Salary registers currently contain the numerical codes which indicate Audit and Control determination of increment eligibility. The code is printed on the register in the column headed "Incr. Code" directly above the salary grade. Where Code 04, 05 or 06 is required, the payroll register will show FIS under Ret. Serv. entry on the salary register with the salary shown under the annual salary or rate.

#### Computer Action

The automatic payment of an increment and/or credit toward the additional steps will be accomplished for the increment codes listed below, with the exception of code 03 (not eligible) and code 04, if the accumulated total days worked in the employee's record equals 120.

#### Explanation of Codes Appearing on Salary Register

##### CODE 01

An employee whose salary is below the maximum of the grade and will be eligible for a full increment, or partial increment which will bring her/his salary to the grade maximum.

##### CODE 03

An employee at a salary below the maximum of her/his grade who is not eligible for an increment, full or partial.

An employee receiving the advanced minimum of \$6000 or \$6500, whose basic salary remains below \$6000 or \$6500 after incrementation.

An employee promoted after October 15 who is not eligible for an increment because she/he received more than two increments of the higher grade when advancing to the minimum of the higher grade.

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CODE 04

An employee promoted after October 15 and eligible for a partial increment to make up the sum of two increments.

Trainees in N.S. titles who are eligible for an increment based on prior service in graded positions.

An employee who moved from an N.S. to a graded position and credit for the annual increment is granted as she/he has a total of 120 work days actual service in both positions at a salary at least equal to the minimum of the graded position. As the computer does not accumulate work days for an employee in N.S. 600 graded positions, code 04 must be designated to effect payment of the increment if the appointment to the graded position was after October 15.

An employee who moved from an agency which is not on our computerized system (e.g. 1402 Dept of Labor) and transfer occurs after October 15. The incrementable days for prior service at 1402 are not included in the accumulated total days worked in the employee's record.

CODE 05

An employee entitled to an adjustment in accordance with Section 131.6 of the Civil Service Law dealing with employees receiving the maximum salary or the first additional step at the time of appointment or promotion to a position in the next higher grade.

CODE 06

An employee eligible for an increment at a higher grade than that occupied because her/his previous position was abolished prior to 10/1/72. It is the agencies responsibility to identify these employees by submitting a PR-75 with the transaction code FIS in Block 07, increment code 06 in Block 27 and fiscal salary in Block 49. If the employee is not eligible this year for an increment, the agency should submit a PR-75 reporting the fiscal salary as the same as the current salary in order to identify these employees for future increment determination.

CODE 11-14

An employee accumulating years of service credit toward the 1st additional step.

CODE 15

An employee in the process of accumulating 5 years of service at the maximum and is eligible for an increment or partial increment of the grade which will bring her/his salary to the 1st additional step.

CODES 21-24

An employee accumulating years of service credit toward the 2nd additional step.

CODE 25

An employee who is eligible for an increment or partial increment of the grade which will bring her/his salary to the 2nd additional step or an employee whose current salary is at or above the second additional step.

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Listing to Identify Employees With Less Than 120 Work Days

A computer produced listing entitled "Employees Ineligible for Increments or Update of Increment Codes" will be forwarded to you in March to identify employees who, on a projected basis, will not accumulate the required 120 days of service and therefore will not automatically receive an increment and/or will not receive credit toward the additional steps.

For each listed position, the agency code, employee's line, name, social security number, title, grade, salary, part-time percentage, lag basis (if applicable), increment code, fiscal year salary (if applicable) and incrementable days will be printed.

As there are certain transactions that can affect the correct automatic accumulation of total days worked, the agency should carefully review this listing to identify employees for whom a PR-75 will be needed in Period 1.

INCREMENTING AND TENTATIVE SALARY REGISTER

After payrolls are processed for Administrative period #26 and Institution period #27, Audit and Control will convert their computer payroll records to reflect new fiscal year salaries in accordance with the increment codes and total days worked. A tentative salary register will be prepared showing computed bi-weekly gross payments and variable deductions based on the incremented salaries. The increment code of record in the final pay period of the fiscal year will be shown so that the agency can be aware of the code used in determining the incremented salary. The tentative salary register will also include new fiscal year item number changes which were reported by the Administration payrolls on the "Position Realignment for Payroll Period 1".

A copy of the tentative salary register will be forwarded to reach you shortly after you receive copies of your salary register for period #26 Administration or period #27 Institution. The tentative payroll will be used as the "previous payroll" for all information supplied on all forms submitted for payroll period #1.

In addition to the Tentative Salary Register, each agency will receive the following listings.

1. An "Increment Exception Listing" will identify employees not incremented for the following reasons:

- 1) Previous annual salary is below the minimum of the grade.
- 2) Item has increment code 04, 05 or 06, but corresponding new salary is missing.
- 3) New incremented salary is below present salary.
- 4) Employee is on Lag Basis. (see special instructions below)

2. A revised listing of "Employees Ineligible for Increments or Update of Increment Codes" will identify employees with less than 120 work days of service as of Payroll Period 26 for Administration and 27 for Institution agencies. This revised listing should be compared to the preliminary March listing to identify differences.

Note: This listing will reflect the new fiscal year line numbers.

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Audit and Control will prepare salary payments for period #1 as they are indicated on the tentative register unless a PR-75 form reporting a change is submitted by the agency. Therefore, the listings should be carefully examined by the agency for increment agreement and any correction should be made by submission of a PR-75 form in period #1.

Preparation of PR-75's for Corrections to Tentative Payroll and to Report Unsatisfactory Service Ratings

PR-75's must be submitted in Payroll Period 1 to correct a salary and/or increment code if you disagree with the Audit and Control determination, to correct items appearing on the "Increment Exception Listing" and to report unsatisfactory service ratings using the following transaction codes and block requirements.

- A. To correct an employee's salary (either an increase or decrease) and new fiscal year increment code

Transaction Code: COR FY SAL

Group 3  
Class B

Complete blocks 01 through 06 and the following:

#07 Transaction Code - enter COR FY SAL  
12 Transaction Effective Date - enter beginning date of period  
22 Salary Rate  
23 Gross (Add)  
24 Normal (Deduct) - as shown on tentative payroll  
27 Increment Code - enter projected increment code for following fiscal year

Remarks Block - provide a full explanation of your determination

- B. To correct an employee's increment code for the new fiscal year only

Transaction Code: COR INC CD

Group 3  
Class B

Complete blocks 01 through 06 and the following:

#07 Transaction Code - enter COR INC CD  
27 Increment Code - enter projected code for the following fiscal year

Remarks Block - provide a full explanation of your determination

## C. To report an Unsatisfactory Service Rating

Transaction Code: UNSAT SERV

Group 3  
Class B

Complete blocks 01 through 06 and the following:

#07 Transaction Code	- enter UNSAT SERV
12 Transaction Effective Date	- enter the first day of payroll period 1 of the new fiscal year
22 Salary Rate	
23 Gross (Add)	- if applicable
24 Normal (Deduct)	- if applicable (as shown on tentative payroll)
27 Increment Code	- enter <u>projected</u> increment code for following fiscal year

Note: Increment Code 03 must be entered in block 27 for those employees in the security unit and State Police grades who would otherwise be entitled to a full or partial increment.

In preparing your payroll for Period 1, remember the following requirements:

1. Prepare all PR-75 forms usually submitted for a normal period, to report all payroll changes to take effect during the first period.
2. Submit PR-75 forms for all corrections to the tentative register and for items on the exception listing described above.
3. Submit PR-75 forms for employees with unsatisfactory service ratings (UNSAT SERV).
4. The normal (deduct) figure on PR-75 forms should be the amount shown on the tentative payroll listing.
5. The normal amount of Previous Payroll on the PR-76 for Period 1 should be the amount shown on the tentative payroll listing.

Employees on a Lag Basis

Employees on a lag basis will not be incremented on the tentative salary register. The "Increment Exception Listing" mentioned above will include any employees who are on a lag basis and are eligible to receive an increment and the incremented salary will be printed on the listing. The agency must submit a PR-75 in the appropriate payroll period-when payment is being made for Period 1-using the following transaction code and the listed block requirements.

Transaction Code: INCREMENT

Group 3  
Class B



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Complete blocks 01 through 06 and the following:

#07 Transaction Code	- enter INCREMENT
12 Transaction Effective Date	- date increment payable
22 Salary Rate	
23 Gross (Add)	
24 Normal (Deduct)	- as shown on tentative
27 Increment Code	- enter <u>projected</u> increment code for the following fiscal year

### Salary Register Period 1

The salary register for Period 1 will reflect the automatically updated increment codes for the following fiscal year for all active employees and employees on a lag basis except those listed below.

1. Employees whose 3/31/77 Increment code was 04, 05 or 06. Audit and Control will review these records and enter the 1978 projected increment code.
2. Employees at the \$6000 and \$6500 minimum. These employees may appear on the new year register with increment code 01. Audit and Control will review these records and enter the correct 1978 projected increment code.

### Reversal of Unsatisfactory Service Ratings

A new transaction code - RESC UNSAT - is being added. This transaction code is to be used to reverse a service rating previously reported as unsatisfactory. (This is applicable whether the rating is rescinded by the agency or the Department of Civil Service).

Transaction Code: RESC UNSAT

Group 2  
Class B

Complete blocks 01 through 06 and the following:

#07 Transaction Code	- enter RESC UNSAT
12 Transaction Effective Date	- enter the first day of payroll period 1 of the fiscal year
22 Salary Rate	
23 Gross (Add)	- if applicable
24 Normal (Deduct)	- if applicable
27 Increment Code	- enter <u>projected</u> increment code for following fiscal year

Note: If an adjustment is necessary use ADJ SAL PA as an additional transaction code and refer to the block requirements for that code in the Payroll Manual.

In the Remarks block, report whether the unsatisfactory rating is being rescinded by the agency or the Department of Civil Service.

Should you require assistance in preparation of PR-75 forms in Period 1 contact John Fatica at 474-2368.

Should you require assistance in determination of correct salary entitlement, contact the Salary Determination Unit at 474-1248.

## BUREAU OF PAYROLL AUDIT

## SALARY GRADE SCHEDULE FOR OTHER THAN SECURITY SERVICES NEGOTIATING UNIT

EFFECTIVE APRIL 1, 1976

<u>SALARY GRADE</u>	<u>ANNUAL INC.</u>	<u>1ST YEAR</u>	<u>2ND YEAR</u>	<u>3RD YEAR</u>	<u>4TH YEAR</u>	<u>MAX. SALARY</u>	<u>1ST ADD. STEP</u>	<u>2ND ADD. STEP</u>
1	\$ 250	\$ 5370	\$ 5620	\$ 5870	\$ 6120	\$ 6370	\$ 6870	\$ 6870
2	262	5585	5847	6109	6371	6633	7157	7157
3	275	5871	6146	6421	6696	6971	7521	7521
4	290	6148	6438	6728	7018	7308	7888	7888
5	305	6450	6755	7060	7365	7670	8280	8280
6	319	6811	7130	7449	7768	8087	8725	8725
7	332	7204	7536	7868	8200	8532	9196	9196
8	346	7616	7962	8308	8654	9000	9692	9692
9	362	8051	8413	8775	9137	9499	10223	10223
10	379	8523	8902	9281	9660	10039	10797	10797
11	396	9029	9425	9821	10217	10613	11405	11405
12	413	9546	9959	10372	10785	11198	12024	12024
13	431	10118	10549	10980	11411	11842	12704	12704
14	450	10714	11164	11614	12064	12514	13414	13414
15	469	11337	11806	12275	12744	13213	14093	14151
16	491	11983	12474	12965	13456	13947	14797	14929
17	516	12670	13186	13702	14218	14734	15552	15766
18	542	13404	13946	14488	15030	15572	16389	16656
19	567	14142	14709	15276	15843	16410	17233	17544
20	592	14880	15472	16064	16656	17248	18077	18432
21	618	15684	16302	16920	17538	18156	18988	19392
22	645	16538	17183	17828	18473	19118	19953	20408
23	673	17429	18102	18775	19448	20121	20794	21467
24	698	18369	19067	19765	20463	21161	21859	22557
25	728	19396	20124	20852	21580	22308	23036	23764
26	759	20428	21187	21946	22705	23464	24223	24982
27	785	21545	22330	23115	23900	24685	25470	26255
28	814	22694	23508	24322	25136	25950	26764	27578
29	846	23900	24746	25592	26438	27284	28130	28976
30	875	25161	26036	26911	27786	28661	29536	30411
31	904	26516	27420	28324	29228	30132	31036	31940
32	934	27942	28876	29810	30744	31678	32612	33546
33	961	29471	30432	31393	32354	33315	34276	35237
34	991	31055	32046	33037	34028	35019	36010	37001
35	1019	32678	33697	34716	35735	36754	37773	38792
36	1049	34333	35382	36431	37480	38529	39578	40627
37	1078	36146	37224	38302	39380	40458	41536	42614
38		33701+						

