

ACCOUNTING AND
CONTROL MANUAL

BULLETIN

NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-228

June 10, 1980

To : All Payroll Agencies

Subject: 10 Month Teaching Employees

This is to notify you of the payroll preparation requirements for 10 month Teaching Employees in periods 7 through 12 of this year.

REMOVAL ON JUNE 30

All teachers paid on a 10-month basis (pay basis code 10M) will be removed from the payroll effective with close of business on June 30, 1980. Removal on June 30 will be automatic; it is not necessary to submit PR-75 forms unless the employee is being permanently removed or the amount to be paid differs from what is indicated below.

The following 14-day basis is used to calculate salary for teaching employees during the removal period.

$$\text{Calendar Day Rate} = .0714286 \times \text{Biweekly Salary}$$

However, lost time is always computed at $1/10 \times$ biweekly salary.

The "Normal Gross" on your Period 6 payroll register for 10 month teachers will be the calculated salary for payment through June 30.

Institutions

Payment in Institution payroll period 7 (June 26-July 9) will be for 5 calendar days.

Since this payment is for 5 days, only deductions for taxes, social security, health insurance, retirement normal, garnishees and court orders will be taken. All other deductions will be automatically cancelled.

Lag Employees

PR-75's must be submitted in period 7 for employees on "lag basis" using transaction code REM LAG to affect payment through June 30th.

Division of Youth (01170)

Payment in Administration period 7 (June 19-July 2) will be for 12 calendar days.

Normal deductions will be taken in this period. At the end of the period, the usual deductions as for any removal will be automatically cancelled. In addition, health insurance will also be cancelled.

Lag Employees

PR-75's must be submitted in period 7 for employees on "lag basis" using transaction code REM LAG to affect payment through June 30.

TEACHERS WORKING SUMMER SERVICE

Regular teacher items may not be filled during July and August. All payments to teachers for summer service must be charged to Temporary Service or to special allocations set up for this purpose. PR-75's for payment for summer service should not be submitted until period 8.

An AC-1040 is necessary to re-start any deductions which have been cancelled, if the employee wishes to continue them.

Since PEF dues are not taken during the summer, the agency shop fee cannot be started automatically by Audit and Control. Therefore, an AC-1040 must be submitted to start the agency shop fee for employees who should have the deduction.

Method of Payment

Teachers who work summer service must be paid at an hourly rate. Location pay should not be included in the calculation of the hourly rate of pay. Also, payment may not be made for more than 40 hours in any one week.

The hourly rate is determined by dividing the annual salary by 1736, if services are performed in a teaching title normally paid at a 10 month rate.

The hourly rate is determined by dividing the annual salary by 2000, if services are performed in a position normally paid at a 12 month rate.

Teachers who are required to work in the same or a different title and grade shall receive summer service compensation as follows:

- 1) When services are performed in the same titled position or any other position allocated to the same salary grade, payment will be made at the hourly rate based on the annual salary in their regular position.

- 2) When services are performed in a position allocated to a lower grade than the regular position, payment will be made at the hourly rate based on the annual salary at the job rate of the grade of the lower position or at an additional increment step (if earned prior to abolishment of such steps after April 1, 1978) if he/she would be eligible for such step upon appointment to the lower grade. However, the employee may not exceed the hourly rate of pay based on his/her annual salary in his/her regular position.
- 3) When services are performed in a position allocated to a higher grade, payment will be made at the hourly rate based on the annual salary he/she would receive if promoted to the higher grade.

NOTE: A dual employment letter is required for teachers working summer service in other than their regular agency.

TEACHERS BEING RESTORED IN SEPTEMBER

10 month Teaching employees will be restored to the payroll effective September 1 by the submission of PR-75 forms. AC-1040 forms also must be submitted for deductions cancelled at the time of removal.

Article 13, Section 5 of the 1979-1982 contract between the State and the Public Employees Federation provides for teaching employees to be given the option of receiving their salary over 10 months or over the entire calendar year. An employee electing to receive payment over the calendar year must notify the payroll office in writing between August 1 and August 15 of each year. An employee who does not make an election will be paid over 10 months. An employee electing to be paid over the calendar year will be paid from September 1 to August 31. When restoring or appointing these employees in September, use pay basis code CAL and the factor .038356 to compute the normal gross.

The 14 calendar day basis ($.0714286 \times \text{Biweekly Salary}$) must be used in calculating salary due for the restoration period.

Institutions

Teaching employees on Institution payrolls are to be restored in period 11 (August 21-September 3) for 3 calendar days.

Division for Youth

Restore Teaching employees in period 12 (August 28-September 10) for 10 calendar days.

Refer to Chapter C, Section 5 (pages 98-108) of the Agency Payroll Manual for transaction codes and PR-75 block requirements for summer service and restoration of teaching employees.

