

NEW YORK STATE  
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-263

April 1, 1981

To : All State Departments and Agencies

Subject: Payment of Deferred Lump Sum COLA adjustments to  
Employees Represented by Council 82 and to  
Management/Confidential Employees

The Deferred Lump Sum COLA adjustment due to employees in the Council 82 units (NU 01 and 61) and to management/confidential employees (NU 06,13,18,46,47 and 66) will be paid in a separate check during the week of April 20, 1981. The eligibility requirements for this payment and the detailed instructions for calculating the amount of the lump sum COLA are contained in Bulletin P-257 issued March 9, 1981. There is, however, a further clarification of the eligibility requirements. The requirement that an employee be "active on the payroll on March 31" means on the payroll in an agency of the Executive Branch in a position in a collective bargaining unit for which the Governor's Office of Employee Relations is authorized to negotiate a collective bargaining agreement or in a position which is designated or treated as management/confidential. Employees who on March 31 are employed in the Legislature (including Legislative commissions), in the Judiciary, in authorities or in positions which are not covered by the Taylor Law (NU 00,14,99) do not qualify for the payment.

During the week of March 30, you will receive the final listings of employees who are eligible to receive the Deferred COLA. The accumulated gross salary on these listings include all appropriate payments made in Payroll Periods 1 through 26. The calculated lump sum payment amount is also included on the list.

Security Unit and Management/Confidential Listings

These listings include all eligible employees with the amount of the payment. Employees in negotiating units 13 and 18 now appear on the management/confidential list. Also, we will provide a typewritten list of all management/confidential employees who will not be eligible for the payment because the July 1 and/or January 1 salary increase was withheld by the Director of the Budget. The listings have already been adjusted to eliminate these employees or, for employees who have prior service in a position for which the increase was not withheld, to adjust the amount of the payment.

You may submit corrections to these listings. Be sure, however, that you have excluded all the additional salary factors and other excluded payments from your calculation. Corrections should be submitted on the form which is attached to this Bulletin. Duplicate this sample if you need additional forms. Enter the identification information requested. For each time period enter the new total accumulated gross salary and the amount of the adjustment (with either a + or - sign). Corrections can be submitted as soon as possible and must be received in this Department by Friday, April 10.

#### Movement between Negotiating Units Listing

The Department of Audit and Control is reviewing these listings for each agency to identify employees who have served in security unit or management/confidential positions during the fiscal year and the accumulated gross for service in these positions. You will be contacted by your auditor to confirm the information. Do not submit correction forms for these employees.

#### CSEA Listings

Do not submit corrections for employees on this listing at this time. The Deferred COLA is to be paid to employees in these units at a later time and separate instructions will be issued. You should, however, begin reviewing the listings and preparing your corrections, if any.

After all corrections are processed, revised listings will be issued during the week of April 13. Using these listings prepare a PR-76 Transmittal. Write Deferred COLA at the top of the transmittal, enter the total amount from the listings in the certification total block and sign the agency payroll certification. Submit the Transmittal to this Department by April 20, 1981.

The payments will be made following processing of Institution Period 1 (April 2 to 15, 1981) and Administration Period 2 (April 9 to 22, 1981). Deductions will be taken for Federal, State and New York City taxes, social security, retirement normal contributions and garnishees. The entire payment is considered 1981 income for social security and income tax purposes. Therefore, social security will be taken at the current rate of 6.65%. Income tax withholding will be automatically adjusted so that the amount withheld is equal to the amount that would have been withheld if the payment had been evenly divided and added to the normal biweekly for the 26 periods of the calendar year.

Questions regarding these payments should be directed to the Payroll Planning Unit at (518) 474-1246 or 474-1247.

Attachment



