

NEW YORK STATE  
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-267

May 4, 1981

To : All State Departments and Agencies

Subject: Payment of Deferred COLA to Management/Confidential employees  
and to employees in the Security Services Negotiating Units.

Effective immediately, a new transaction code - DEF COLA - is being added.  
This transaction code is to be used to report the Deferred COLA payment to:

- a) pay an employee who was not paid on the special payroll through error.
- b) pay an employee who was on leave of absence on March 31 or who separated from service prior to that date and returns to the payroll. Upon return, the employee becomes eligible for the Deferred COLA for all service in 1980-81.
- c) correct the payment when an employee was underpaid or overpaid.

Reporting requirements are as follows:

Group 3  
Class B

Complete blocks 01 through 06 and the following:

- 07 Transaction Code - enter DEF COLA
- 23 Gross (Add)
- 24 Normal (Deduct) - if applicable
- 49 Misc Block A - Total Adjusted Gross earnings for the first payment period \*, if applicable. Enter the full amount of total adjusted gross even if you are reporting only an adjustment payment.
- 50 Misc Block B - Total Adjusted Gross Earnings for the second payment period \*, if applicable. Enter the full amount of total adjusted gross even if you are reporting only an adjustment payment.
- 51 Misc Block C - Plus or Minus
- 52 Misc Block D - Amount of Deferred COLA payment or adjustment.

- |   | <u>Security</u>  | <u>Management/Confidential</u>                        |
|---|------------------|---|
| * The first period includes earnings for  | periods 1 to 13  | periods 1 to 7 for Admin<br>periods 1 to 6 for Inst   |
| * The second period includes earnings for | periods 14 to 26 | periods 8 to 20 for Admin<br>periods 7 to 19 for Inst |

Remarks: Provide a full explanation of your calculation of the payment amount.

Taxes on this payment will be adjusted automatically.