

**ACCOUNTING AND
CONTROL MANUAL**

BULLETIN

**NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER**

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-277

August 20, 1981

To : All State Departments and Agencies

Subject: Payment of Performance Advances to Employees in
the Professional, Scientific and Technical Services
Negotiating Unit for the Period April 1 through
September 30, 1981

The State and the Public Employees Federation, representing employees in the professional, scientific and technical services negotiating unit (NU 05), have reached agreement on a performance evaluation system. The Director of the Budget has adopted Rules and Regulations which allow payment of performance advances based on this system. Instructions for the performance evaluation process have been issued by the Task Force on Performance Evaluation and this process should be complete. Budget Bulletin G-1018, issued July 30, 1981, contains the instructions for reporting to the Division of the Budget to obtain their approval, which is required prior to the payment of any performance advances. Payment of the performance advances for agencies which have obtained approval from the Division of the Budget will be made in Payroll Period 13 (September 10 to 23, 1981 for Administrative agencies; September 17 to 30, 1981 for Institutions).

This Bulletin contains instructions for performance advances due through September 30, 1981. Instructions for performance advances due on and after October 1, 1981 will be issued in a separate Bulletin.

Eligibility for Performance Advancement Payments

The performance advancement system applies to all non-seasonal annual-salaried employees in the unit in graded positions (except grade 38) and in NS (grade 600) positions which are equated to grades who are below the job rate for their grade. Part-time employees in these positions are covered by the program. Since an employee may not exceed the job rate of the grade by application of a performance advance, the actual amount of the performance advance is the amount described below, or the difference between the employee's salary and the job rate, if less. A new Salary Schedule for PS&T employees, reflecting an increase in the job rate only, is effective April 1, 1981. A copy of this schedule is attached. Employees who were at or above the job rate of their grade on the October 1, 1980 Salary Schedule are eligible to receive a performance advance not to exceed the new job rate on the April 1, 1981 Salary Schedule as described below.

A separate plan for performance advances for employees in Trainee positions will be issued by the Department of Civil Service.

Performance advances for the first half of 1980-81 will be paid as follows.

A. Employees with 120 full work days of service in grade during 1980-81.

1. Employees in grades 23 and below

Employees who on April 1, 1981 were in positions allocated to grade 23 and below who have 120 full work days of service in their grade (or in that grade and a higher grade combined) in 1980-81, if rated Outstanding or Effective for the evaluation period ending April 30, 1981, will receive a performance advance equal to 1/3 of the salary range for their grade, as shown on Chart A which is attached. Employees rated "Below Minimum" will not receive a performance advance. The performance advance, except for employees in Teaching Positions paid under Section 136 of the Civil Service Law, is effective July 1, 1981 and is payable from the first day of Payroll Period 7 (June 25 to July 8, 1981) for Institutions and Payroll Period 8 (July 2 to 15, 1981) for Administrative agencies. Employees in Teaching Positions paid under Section 136 of the Civil Service Law will receive the increase effective September 1, 1981.

2. Employees in grades 24 and above

Employees who on April 1, 1981 were in positions allocated to grades 24 and above who have 120 full work days of service in their grade (or in that grade and in a higher grade combined) in 1980-81, will receive performance advances based on their ratings as described below.

<u>Rating</u>	<u>Performance Advance</u>
Effective	Not less than 12.5% nor more than 20% of the salary range for the grade.*
Outstanding	Not less than 25% nor more than 40% of the salary range for the grade.*
Below Minimum	No Performance Advance.

*Chart B converting the percentages to minimum and maximum dollar amounts for each grade is attached.

The performance advance is effective April 1, 1981 and is payable from the first day of Payroll Period 1 (March 26 to April 8, 1981 for Administrative agencies and April 2 to 15, 1981 for Institutions).

Employees who have transferred or been demoted from a position in another bargaining unit into a position in the PS&T unit at the same grade or a lower grade must have 120 full work days of service since the last performance advance was received in the previous position. If they have less than 120 full work days of service since receiving their last performance advance, they are covered under the rules described in paragraph B below.

Employees must be on the payroll at the time the evaluation is due in order to be rated. However, employees who have 120 full work days of service in their grade in 1980-81 and who are not on the payroll on May 1, 1981 but who return to service are eligible to be rated and to receive a performance advance effective April 1 or July 1, as appropriate, or on the date of their return, if later.

Although performance advances for employees in grades 23 and below are not payable until July 1, employees who would have been eligible for a performance advance, but who have been appointed, promoted or demoted to another grade after March 31 are entitled to a salary reconstruction as described below.

- a. Employees appointed or promoted to a higher grade position between April 1 and June 30.

These employees are entitled to receive a reconstructed promotion salary including the performance advance in the lower grade effective July 1.

- b. Employees appointed or demoted to a lower grade position between April 1 and June 30.

These employees will be eligible for a performance advance in the lower grade, effective July 1.

B. Employees with less than 120 full work days of service in grade during 1980-81.

Employees who on April 1, 1981 were in positions allocated to any grade who were

- (a) newly appointed
- or (b) promoted to a higher grade
- or (c) were on leave without pay

and therefore do not have 120 full work days of service in their grade in 1980-81 will be evaluated at the time they complete six months of service in regular pay status (including any service in 1980-81) and will receive performance advances based on their ratings, as described below.

<u>Rating</u>	<u>Performance Advance</u>
Effective	Not less than 12.5% nor more than 20% of the salary range for the grade.*
Outstanding	Not less than 25% nor more than 40% of the salary range for the grade.*
Below Minimum	No Performance Advance.

*Chart B converting the percentages to minimum and maximum dollar amounts for each grade is attached.

The performance advance is effective from the first day of the payroll period commencing four weeks after the payroll period in which the employee completed the required period of service.

Special Plan for Institution Teachers

Ten-month Teachers and other employees in positions covered by Section 136 of the Civil Service Law who have 120 full work days of service in their grade (or in that grade and a higher grade combined) and continue to serve in that grade are covered for 1981-82 under the rules specified in Paragraph A above. All other teaching employees will be covered under a special evaluation plan. These employees will have fixed evaluation periods of September 1 to January 31 and February 1 to June 30. All employees will be evaluated at the end of each evaluation period. Employees with 100 full work days of service in regular pay status will receive a performance advance based on the percentages applicable to their rating as specified above. Performance advances based on the ratings for the evaluation period ending June 30 will be payable from September 1. Performance advances for the evaluation period ending January 31 will be payable from the first day of the payroll period which begins on or after February 1.

Adjustment of Salaries of Employees who have been Appointed or Promoted to a Higher Grade Position

As with other performance advance systems, employees who are appointed or promoted to a higher grade before receiving their next performance advance in the lower grade, and who have not received a performance advance in the higher grade, are entitled to a reconstructed promotion salary reflecting the performance advance they would have received in the lower grade. The new salary is effective on the date that the employee would have received the performance advance in the lower grade. In implementing this provision the following rules apply.

1. An employee who prior to April 1, 1981 was promoted from a position allocated to grade 24 or higher, who would have had 120 full work days of service in the lower grade if he or she was still in that grade on April 1, 1981, is entitled to a reconstructed promotion salary effective on April 1. In determining the amount of the performance advance, the employee is presumed to have had a performance rating of "Effective" and will receive 1/6 of the salary range for the lower grade.
2. An employee who prior to April 1, 1981 was promoted from a position allocated to grade 23 or below, who would have had 120 full work days of service in the lower grade if he or she was still in that grade on April 1, 1981, is entitled to a reconstructed promotion salary effective on July 1. In determining the amount of the performance advance, the employee is presumed to have had a performance rating of "Effective" and will receive 1/3 of the salary range for the lower grade. (Refer to amount on attached Fixed Payment Chart.)

NOTE: Since the payment of performance advances for employees in grades 23 and below is delayed until July 1, the general rule that an employee is only entitled to receive a reconstructed promotion salary if he or she has not yet received a performance advance of the higher grade is waived for these employees. These employees will be eligible for the reconstructed promotion salary. For example, an employee who was promoted from grade 14 to 16 on November 6, 1980 will not have 120 full work days of service in grade 16 on April 1, 1981. He or she will therefore be eligible to be evaluated on May 6, 1981. Any performance advance in grade 16 would be payable in Payroll Period 6 beginning June 4, 1981. This employee will be eligible for a reconstructed promotion salary effective July 1, even though the performance advance in the higher grade has already been paid.

3. Any other employee is eligible for a reconstructed promotion salary effective on the date he or she would have received the next advance in the lower grade. In determining the amount of the performance advance, the employee is presumed to have had a performance rating of "Effective" and will receive 1/6 of the salary range for the lower grade.

General Rules for Performance Advance Eligibility

The following general rules apply in determining eligibility for performance advances.

- a. Service in positions allocated to the same grade or in N.S. (grade 600) positions equated to the same grade counts as service in a grade.
- b. Service in a higher grade or in an N.S. position equated to a higher grade or in a Trainee position from which the employee will upon completion of the Traineeship advance to a position in the same grade or a higher grade counts as service in a grade for the employee who does not complete the traineeship.
- c. Service in graded positions or N.S. positions equated to grades in the three CSEA units, the security and security supervisors units, the professional, scientific and technical unit, and in management/confidential positions counts as service upon movement into a professional, scientific and technical unit position.
- d. For each complete payroll period during which an employee is on leave without pay (including Lost Time) or leave with less than full pay, the date at which an employee becomes eligible for a performance advance is extended by one payroll period. Payroll periods during which an employee performs some services do not affect the eligibility date for performance advances.

NOTE: This provision does not apply to employees who had 120 full work days of service in their grade in 1980-81 or, for employees who have been promoted, who would have had 120 days in the lower grade. It does, however, apply for all other employees for all periods of service, including service in 1980-81.

- e. Part-time employees are eligible to receive performance advances under the same rules as full-time employees.
- f. Employees who have a change in grade resulting from reallocation of their positions receive credit for service in the lower grade toward eligibility for performance advances in the higher grade.
- g. Service in a position designated as seasonal by the Director of the Budget counts toward service in a grade if the employee held a position in that same or higher grade immediately prior to the seasonal employment and the rate paid in the seasonal position is equal to or higher than the hiring rate of the graded position. The performance advance would not be paid any earlier than the date of reinstatement to the graded position. This provision is retroactive for determining eligibility for performance advances for 1979-80 and 1980. Contact your Budget Examiner if you believe you have employees whose service qualifies under this rule.

Payment of Performance Advances

The Department of Audit and Control will be able to automatically pay performance advances only to those employees in grades 23 and below who have had no change in grade or annual salary submitted by PR-75 since April 1, 1979 and who have 120 full work days of service in 1980-81. In order to assist agencies in identifying employees who may be eligible for performance advances the Department of Audit and Control will produce two preliminary lists which you will receive shortly. The first listing will include all employees in grades 23 or below who, as of Institution Period 10 or Administration Period 11 have had no status changes since April 1, 1979, who have the required service, and who will be automatically increased if there are no changes between now and Period 12. The other listing will include all other employees in graded positions except those who were newly appointed in your agency in the current fiscal year. You must review your records for these employees to identify those eligible for a performance advance. You must also identify all employees in NS (Grade 600) positions, which are equated to grades and therefore eligible for a performance advance, all employees who are no longer in a PS&T position but are eligible for a salary adjustment, and all employees who are inactive but eligible for an adjustment for a performance advance. Performance advances for all of these employees must be submitted by PR-75.

In order to pay performance advances in Payroll Period 13, you must have obtained approval from the Division of the Budget. If the Department of Audit and Control has not been notified by the Division of the Budget by August 28, 1981 that your plan has been approved, you will not receive a tentative payroll and you can not submit PR-75's. When this Department is notified by Budget that your plan has been approved, you will be contacted and given a new payment date.

Tentative Payroll and Exception Listing

Following Payroll Period 12, the Department of Audit and Control will convert the computer records to reflect the performance advances for employees in grades 23 and below. A tentative salary register will be prepared showing computed biweekly gross payments and variable deductions based on the new salaries. The retroactive adjustment of 5 payroll periods for Administration and 6 payroll periods for Institutions will be included in the normal gross for all employees for whom it can be automatically calculated. Employees identified as "LAG" on the salary register will receive an adjustment of one less payroll period.

You will also receive an Exception Listing containing the following.

1. Employees on your payroll who have had no change in annual salary submitted by PR-75 since April 1, 1979, who have 120 full work days of service in 1980-81, and who have not had a change in part-time percentage since Period 1.

These employees will receive a performance advance, not to exceed the job rate, and the retroactive adjustment and will be printed on the Exception Listing with no message.

2. Employees who have had no change in annual salary submitted by PR-75 since April 1, 1979, who have 120 full work days of service in 1980-81, and who have transferred into your agency or who have had a change in part-time percentage since Period 1.

These employees will receive a performance advance, not to exceed the job rate. The retroactive adjustment must be submitted by PR-75. These employees will appear on the Exception Listing with the message RETRO NOT COMPUTED.

A copy of the tentative salary register and the Exception Listing will be forwarded to reach you shortly after your regular salary register for Period 12. The tentative register will be used as the "previous payroll" for all information supplied on all forms submitted for the next period. Audit and Control will prepare salary payments 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 and any corrections made by submission of a PR-75.

Preparation of PR-75 Forms for Period of Payment

PR-75's must be submitted for the following situations. Since the performance advances are being paid retroactively you must recompute the salaries of all employees who have had status changes. Employees in positions with an approved increased hiring rate are entitled to performance advances on that rate only if the employee was receiving such rate prior to the date that the performance advance is due. In preparing your forms, remember that the retroactive adjustment must be computed for all employees for the full period. For employees with salary changes during this period, adjustments must be made for each salary earned. Fully explain your calculation of the adjustments in the Remarks block of the PR-75.

1. Employees who receive "Below Minimum" ratings.

PR-75's must be submitted to report employees who receive "Below Minimum" Ratings. If an employee's salary has been increased automatically, it must be reduced. In addition, each agency must submit a letter to the Department of Audit and Control listing all employees in the agency who receive these ratings.

2. Employees due a performance advance who have not been increased automatically on the tentative payroll.
3. Employees due a reconstructed promotion salary as a result of a performance advance in a lower grade.
4. Employees in N.S. (Grade 600) positions equated to salary grades.
5. Employees no longer in PS&T positions who are entitled to a salary recomputation or a salary adjustment for prior service as a result of a performance advance.

The salaries of all employees appointed, promoted or demoted from a PS&T position to a position in another bargaining unit must be reviewed to determine those employees eligible for a performance advance or an adjustment for a prior period of service. For an employee who transferred between positions in the same grade, at the time of transfer the employee may have been granted an advance

based on the schedule for the unit to which he or she moved. If the employee is now due a PS&T performance advance prior to the date of transfer, reconstruct the salary to reflect that advance and pay this new salary retroactive to the date that the performance advance was due. This revised salary is also the employee's new salary in the current position.

6. Employees in teaching positions (PBC 10M or CAL).
7. Employees for whom the retroactive adjustment has not been automatically calculated.

PR-75's must be submitted to pay the retroactive adjustment to all employees for whom it has not been automatically calculated by Audit and Control.

8. Employees who are now inactive who are due an adjustment for a performance advance.
9. Employees due a performance advance for 1979 or 1980 based upon service in an approved seasonal position.

Do not submit PR-75's for these payments until you are sure that the title of the seasonal position in which the employee served is on the Director of the Budget's approved list.

The following transaction codes should be used to report changes to the tentative payroll registers.

1. To report a performance advance for an employee in his/her current grade for April 1, 1981 or July 1, 1981 for both active and inactive employees.

Transaction Code: PERF ADV

Group 3
Class B

Complete blocks 01 through 06 and the following:

#07 Transaction Code - enter PERF ADV
12 Transaction Effective Date - enter beginning date of the
Payroll Period during which the
last performance advance is effective
22 Salary Rate
23 Gross (Add)
24 Normal (Deduct) - as shown on tentative payroll

Use ADJ SAL PA as an additional code to report the retroactive adjustment. For an employee subject to the variable rate payment plan, enter the Rating in the Remarks block. Show the calculation of the retroactive adjustment.

2. To report an adjustment in current salary as a result of a performance advance in a previous grade.

Transaction Code: COR SAL and ADJ SAL PA

Enter the amount of performance advance, and the rating for employees subject to the variable rate payment plan, in the Remarks block and explain the recomputation of salary. Show the calculation of the retroactive adjustment for each new salary.

3. To report an adjustment only for an employee due a performance advance in another position when the current salary will not change.

Transaction Code: ADJ SAL PA

Enter the amount of performance advance in the Remarks block and show the calculation of the retroactive adjustment.

4. To report an "Below Minimum" Rating.

Transaction Code: UNSAT PERF

Group 3
Class B

Complete blocks 01 through 06 and the following:

#07 Transaction Code	- enter UNSAT PERF
12 Transaction Effective Date	- enter the appropriate date- April 1, 1981 or July 1, 1981, or the date the rating was due
22 Salary Rate	
23 Gross (Add)	- if applicable
24 Normal (Deduct)	- if applicable

5. Adjustments for overtime, lost time, holiday pay, etc., should be reported no earlier than Period 14.

Withholding Taxes

Withholding taxes will be calculated automatically for this payment. For active employees, they will be computed at the withholding rates which would have applied if the employee had received the adjustment in equal biweekly installments during 1981. (No fixed taxes will be accepted in this period and employees will be taxed at their normal exemptions.) For inactive employees, the adjustment will be taxed at fixed percentages of 20% for Federal, 5% for State, 1.8% for NYC Resident and .45% for NYC Non-Resident tax.

Since the taxes for this payment are being automatically adjusted, agencies should not accept W-4 forms from employees changing exemptions for this payment only.

In preparing your payroll for the period

- a. Prepare all PR-75 forms usually submitted for a normal period to report all changes to take effect during that period.

In reporting miscellaneous Group 3 gross salary changes such as overtime or lost time for an employee shown on the tentative salary register with a retroactive adjustment of the new salary, use the "normal gross" on the tentative as the base salary for the period and add or subtract other salary changes to this figure to get your new gross (add). It is not necessary to restate the retroactive adjustment on the PR-75 with an additional transaction code.

In reporting a change in annual salary (promotion, demotion, etc.), the retroactive adjustment must be entered on the PR-75 with transaction code ADJ SAL PA.

- b. The normal (deduct) on all PR-75 forms should be the amount shown on the tentative register.
- c. The normal amount of previous payroll on the PR-75 should be the amount shown on the tentative register.

Special Instructions for Employees who have Retired

Employees who have retired and are to receive an adjustment payment should not have retirement normal contributions deducted. For employees who have had contributions deducted, submit an AC-1040 to cancel the waiver code or the 211 additional annuity rate.

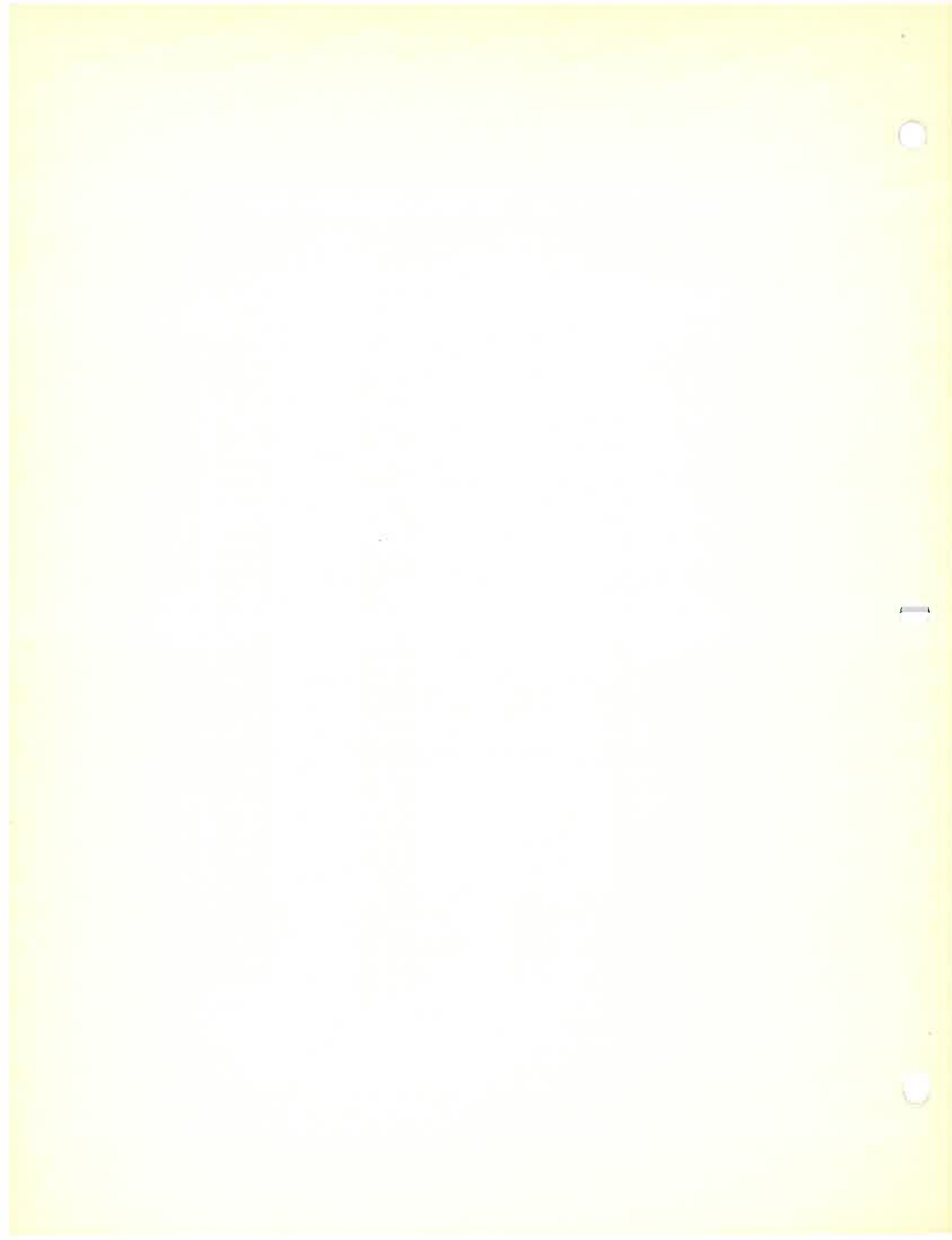
Should you require assistance in preparation of PR-75's contact the Payroll Planning Unit at 474-1246 or 474-1247.

Should you require assistance in determining correct salary entitlement contact the Salary Determination Unit on 474-1248 or 474-3564.

Attachments

DEPARTMENT OF AUDIT AND CONTROL
BUREAU OF PAYROLL AUDIT-SALARY DETERMINATION SECTION
SALARY GRADE SCHEDULE FOR
PROFESSIONAL, SCIENTIFIC AND TECHNICAL UNIT (05)
EFFECTIVE APRIL 1, 1981

<u>Salary Grade</u>	<u>Hiring Rate</u>	<u>Job Rate</u>
1	\$7045	\$8670
2	7325	9015
3	7700	9455
4	8060	9895
5	8455	10370
6	8930	10910
7	9445	11505
8	9985	12110
9	10560	12760
10	11175	13475
11	11835	14235
12	12515	14995
13	13265	15840
14	14045	16820
15	14860	17730
16	15710	18690
17	16610	19735
18	17570	20825
19	18535	21920
20	19505	23015
21	20555	24215
22	21675	25475
23	22840	26785
24	24075	28150
25	25420	29655
26	26775	31170
27	28240	32865
28	29745	34530
29	31320	36270
30	32975	38080
31	34750	40020
32	36615	42030
33	38625	44180
34	40700	46415
35	42825	48685
36	44995	51020
37	47370	53540
38	44175+	



DEPARTMENT OF AUDIT AND CONTROL
BUREAU OF PAYROLL AUDIT-SALARY DETERMINATION SECTION
PROFESSIONAL, SCIENTIFIC AND TECHNICAL UNIT (05)
FIXED PAYMENT PLAN-
PERFORMANCE ADVANCEMENTS FOR EMPLOYEES IN GRADES 23 & BELOW
JULY 1, 1981

<u>Salary Grade</u>	<u>Hiring Rate</u>	<u>Job Rate</u>	<u>Performance Advancement Amount</u>
1	\$7045	\$8670	542
2	7325	9015	564
3	7700	9455	585
4	8060	9895	612
5	8455	10370	639
6	8930	10910	660
7	9445	11505	687
8	9985	12110	709
9	10560	12760	734
10	11175	13475	767
11	11835	14235	800
12	12515	14995	827
13	13265	15840	859
14	14045	16820	925
15	14860	17730	957
16	15710	18690	994
17	16610	19735	1042
18	17570	20825	1085
19	18535	21920	1129
20	19505	23015	1170
21	20555	24215	1220
22	21675	25475	1267
23	22840	26785	1315

DEPARTMENT OF AUDIT AND CONTROL
BUREAU OF PAYROLL AUDIT-SALARY DETERMINATION SECTION
PROFESSIONAL, SCIENTIFIC AND TECHNICAL UNIT (05)
PERFORMANCE ADVANCEMENTS FOR GRADES 24 AND ABOVE
AND OTHER EMPLOYEES SUBJECT TO THE
VARIABLE RATE PAYMENT PLAN
APRIL 1, 1981

Grade	Effective	Outstanding
	Min. 12.5% - Max. 20%	Min. 25% - Max. 40%
1	\$204 - 325	\$407 - 650
2	212 - 338	423 - 676
3	220 - 351	439 - 702
4	230 - 367	459 - 734
5	240 - 383	479 - 766
6	248 - 396	495 - 792
7	258 - 412	515 - 824
8	266 - 425	532 - 850
9	275 - 440	550 - 880
10	288 - 460	575 - 920
11	300 - 480	600 - 960
12	310 - 496	620 - 992
13	322 - 515	644 - 1030
14	347 - 555	694 - 1110
15	359 - 574	718 - 1148
16	373 - 596	745 - 1192
17	391 - 625	782 - 1250
18	407 - 651	814 - 1302
19	424 - 677	847 - 1354
20	439 - 702	878 - 1404
21	458 - 732	915 - 1464
22	475 - 760	950 - 1520
23	494 - 789	987 - 1578
24	510 - 815	1019 - 1630
25	530 - 847	1059 - 1694
26	550 - 879	1099 - 1758
27	579 - 925	1157 - 1850
28	599 - 957	1197 - 1914
29	619 - 990	1238 - 1980
30	639 - 1021	1277 - 2042
31	659 - 1054	1318 - 2108
32	677 - 1083	1354 - 2166
33	695 - 1111	1389 - 2222
34	715 - 1143	1429 - 2286
35	733 - 1172	1465 - 2344
36	754 - 1205	1507 - 2410
37	772 - 1234	1543 - 2468

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