

**ACCOUNTING  
AND CONTROL  
MANUAL**

**BULLETIN**

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

**DIVISION OF AUDITS AND ACCOUNTS**

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To : All State Departments and Agencies

Subject: Adjustment of Salaries for Certain Employees in the Professional, Scientific and Technical Services Negotiating Unit who were promoted between April 1 and June 30, 1979

Chapter 1027 of the Laws of 1981 and Chapter 474 of the Laws of 1980 provide for the extension of the percentage method of determining salary upon promotion to employees of the professional, scientific and technical services negotiating unit (NU 05) who were appointed or promoted to a higher grade position between April 1 and June 30, 1979. Under the legislation, an employee is entitled to an increase equal to the percentage applicable for the number of grades or to the minimum salary for the grade on the April 1, 1979 Salary Schedule. However, under Chapter 1027, the percentage method will only be applied if it does not result in a lower salary on July 1, 1979 than the employee would have been entitled to receive under the provisions of previous legislation, including Chapter 12 of the Laws of 1978.

Of particular concern is the effect that the percentage method will have for an employee entitled to the minimum salary for the grade and on eligibility for a recomputed promotion salary on July 1, 1979 as a result of a performance advance in the lower grade, since an employee is ineligible to receive the 1979 performance advance if he or she receives 2% or more as a result of moving to the minimum of the grade on the July 1, 1979 Salary Schedule. If the recalculated promotion salary is less than the salary listed below for his or her grade, the employee is ineligible for the 1979 performance advance.

Grade 1	\$ 6451	Grade 14	\$12867	Grade 26	\$24529
2	6710	15	13612	27	25872
3	7053	16	14392	28	27250
4	7382	17	15215	29	28696
5	7745	18	16098	30	30210
6	8181	19	16980	31	31838
7	8651	20	17867	32	33549
8	9147	21	18833	33	35387
9	9671	22	19857	34	37289
10	10235	23	20926	35	39235
11	10843	24	22058	36	41225
12	11465	25	23289	37	43401
13	12151				

Each agency is responsible for identifying employees who may be entitled to salary adjustments as a result of this change. To determine if an employee is entitled to an adjusted salary as a result of these provisions, you must recompute the employee's salary to see if it results in a higher salary. PR-75's to pay adjustments due may be submitted in any payroll period.

Following are examples of the recalculations. Questions concerning these procedures should be directed to the Salary Determination Unit at (518) 474-1248 or 474-3564.

Following are examples of this procedure:

Promotion grade 18 to 22

Original salaries:

\$18408 4/1/79 grade 18 salary (including 1979 salary increase)  
 \$20255 5/24/79 grade 22 Chapter 12 promotion salary and July 1, 1979 salary  
 (equals hiring rate July 1, 1979 PS&T schedule)

Recalculation:

\$18408  
 +1381 7½% (4 grade) promotion increase  
 \$19789 Salary less than amount on above chart (\$19857) and less than  
 originally paid- no further action required.

In this example, there is no change to the salaries paid the employee

Promotion grade 25 to 27

Original salaries:

\$25535 4/1/79 grade 25 salary (including 1979 salary increase)  
 \$26496 4/12/79 grade 27 Chapter 12 promotion salary and July 1, 1979 salary

Recalculation:

\$25535  
 +1150 4½% (2 grade) promotion increase  
 \$26685 Salary higher than amount on above chart (\$25872) and higher than  
 salary originally paid. Proceed to second computation reflecting  
 July 1 performance advance due in lower grade.

\$25535  
 +893 Grade 25 performance advance  
 26428  
 +1190 4½% promotion increase  
 \$27618 July 1, 1979 revised grade 27 salary

In this example, the employee is due a salary correction from \$26496 to \$26685 retroactive to the date of promotion, and from \$26496 to \$27618 retroactive to the date that the 1979 performance advance was paid.

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Also, if recalculation results in a salary higher than the original salary paid, and no performance advance is due in the lower grade, the employee is entitled to the revised salary as of the date of promotion.

Following is an example of this situation:

Promotion grade 23 to 27

Original salaries:

\$25470	4/1/79 grade 23 salary (including 1979 salary increase)
\$26428	4/26/79 grade 27 Chapter 12 promotion salary and July 1, 1979 salary

Recalculation:

\$25470	
+1911	7½% (4 grade) promotion increase
<u>\$27381</u>	Salary higher than originally paid and above hiring rate July 1, 1979 PS&T schedule. Not necessary to make second computation for July 1, 1979 performance advance as grade 23 salary was above job rate.

In this example, the employee is due a salary correction from \$26428 to \$27381 retroactive to the date of promotion.

Last, it is possible that the promotion salary paid under Chapter 12, and a performance advance computed for July 1979 in the same manner as provided by Chapter 12 could result in the highest salaries.

Following is an example of this procedure:

Promotion grade 24 to 25

Original salaries:

\$23352	4/1/79 grade 24 salary (including 1979 salary increase)
\$24242	4/26/79 grade 25 Chapter 12 promotion salary and July 1, 1979 salary

Recalculation:

\$23352	
+701	3% (1 grade) promotion increase
<u>\$24053</u>	Less than paid under Chapter 12; do not change original promotion salary. Proceed to second computation, using Chapter 12 method to apply July 1 performance advance due in lower grade.

\$18369	1977 grade 24 salary (1974 schedule)
19067	1978 grade 24 increment salary (1974 schedule)
+698	1979 grade 24 performance advance (1974 schedule-increment)
<u>19765</u>	
+728	Grade 25 promotion increment (1974 schedule)
20493	
+1025	5% (April 1977)
21518	
+820	4% (October 1977)
22338	
+1117	5% (April 1978)
23455	
+1642	7% (April 1979)
\$25097	July 1, 1979 revised grade 25 salary

In this example, the employee is due a salary correction from \$24242 to \$25097 retroactive to the date that the 1979 performance advance was paid.

