

ACCOUNTING AND
CONTROL MANUAL

BULLETIN

NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-314

June 7, 1982

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 OF TEACHERS PAID OVER 10 MONTHS

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, 1982. 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.

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

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 24-July 7) will be for 7 calendar days. Since this payment is for 7 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. 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)

Since June 30 is the last day of Administration payroll period 7 (June 17-June 30), payment in this period will be for 14 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. 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 PAID OVER THE CALENDAR YEAR

All teachers who elected to be paid over the calendar year (pay basis code CAL) will remain on the payroll in their regular item and continue to be paid.

CALCULATION OF LOST TIME FOR TEACHERS

Lost time for teachers is always calculated as 1/10 of the 10M biweekly gross regardless of whether the employee is paid over 10 months or over the calendar year. The calculation is as follows:

365-Day Year

Biweekly Rate = .046204 X annual salary

Work Day Rate = .10 X biweekly rate

366-Day Year

Biweekly Rate = .046052 X annual salary

Work Day Rate = .10 X biweekly rate

Work Day Rate X number of days lost = lost time amount

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.

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. The hourly rate is determined by dividing the annual salary by 2000, if services are performed in a non-teaching position.

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.

Instructions for Submission of PR-75's

Generally, the instructions for reporting summer appointments and summer payments are in Chapter C, Section 5 (pages 98-108) of the Agency Payroll Manual. However, the transaction code-CS SUMMER-must be used to report the appointment of a 10-month employee on the payroll with pay basis CAL who is being appointed to summer service in the same agency in either the same or a different title and grade. The definition and block requirements are below.

Once the appointment is reported using CS SUMMER subsequent payments should be reported in Group 3 using transaction code REF BELOW and the appropriate entry in the Extra Service blocks.

C S SUMMER.....SUMMER SERVICE. Use this code for a current 10-month employee on the payroll with pay basis code CAL who is being appointed to summer service in the same agency in either the same or a different title and grade.

Group 1
Class P

Complete blocks 01 through 06 and the following:

#07 Transaction Code	- enter CS SUMMER
12 Transaction Effective Date	- enter the beginning of business
13 Title Code & Title	- enter the title on which the hourly rate is based
14 Jur Class	
15 Salary Grade	- enter 600
16 Negotiating Unit	
18 Appointment Code	- enter TEMP
19 C.S. Fund Code	
20 Trans Good Thru Date	
21 Pay Basis Code	- enter HRY
22 Salary Rate	- enter the hourly rate
23 Gross (Add)	
24 Normal (Deduct)	
26 Time Paid	

C S SUMMER.....SUMMER SERVICE (continued)

#28 Paid Thru	- enter the ending date of summer service paid in this period
70 From Date	
71 To Date	
72 Salary Grade	- enter 600
73 Extra Service Title Code & E.S. Title	- enter the title on which the hourly rate is based
74 E.S. Pay Basis	- enter HRY
75 Hourly Rate	
77 Straight Time Hours	
79 Total E.S. Amount	
87 No. Periods	- enter ES
88 Line Number	- enter Temp Service line charged to
90 Amount	- enter Total E.S. Amount

Remarks - enter the grade the hourly rate is based on.

Deductions

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 the Office of the State Comptroller. Therefore, an AC-1040 must be submitted to start the agency shop fee for employees who should have the deduction. If a teacher is appointed for the summer to an agency other than his regular agency, PEF agency shop fee will be deducted automatically and the employee must request a refund from the employee organization.

Summer session appointments and summer session payments should not be reported until Payroll Period 8 for employees on Institution payrolls and Period 9 for employees on Administrative payrolls.

TEACHERS BEING REMOVED OR RESTORED IN SEPTEMBER

A teaching employee who is being paid over the calendar year who will not return in September must be removed effective on August 31. Use the appropriate Group 2 removal transaction. The 14 day calendar basis (.0714286 x Biweekly Salary) must be used in calculating salary due for the removal period.

Institutions

Payment in Institution payroll period 11 (August 19-September 1) should be for 13 calendar days.

Division for Youth

Payment for Teaching employees in period 12 (August 26-September 8) should be for 6 calendar days.

All 10-month Teaching employees, including those still on the payroll with pay basis code CAL, must be re-appointed 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.

June 7, 1982

Teaching employees have the option of receiving their salary over 10 months or over the entire calendar year. Under the new 1982-85 PEF contract, an employee electing to receive payment over the calendar year must notify the payroll office in writing between July 15 and August 15 of each year. This election will remain in effect unless withdrawn during the election period in a subsequent year. A new 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 x Biweekly Salary) must be used in calculating salary due for restoration period for all teaching employees.

Institutions

Teaching employees on Institution payrolls are to be restored in period 11 (August 19-September 1) for 1 calendar day.

Division for Youth

Restore Teaching employees in period 12 (August 26-September 8) for 8 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 restoration of teaching employees.

