

**ACCOUNTING AND
CONTROL MANUAL**

BULLETIN

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

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-329

September 20, 1982

To : All State Departments and Agencies

Subject: Excess Vacation Exchange Program for Employees designated
Management/Confidential and Certain Other State Employees

Chapter 460 of the Laws of 1982 extends the excess vacation exchange program for certain State employees for the period April 1, 1982 through March 31, 1985. Under this program these employees may elect to receive an optional payment in exchange for up to 5 days of vacation credits each fiscal year. The legislation extends the option to the following employees who are eligible to accumulate vacation credits and who had 35 days of vacation accumulated at the time of election.

Employees designated management/confidential under the Taylor Law (NU 06).

Employees in the State University professional service who are considered to be management/confidential (NU 13).

Employees of the State Police whose salaries are provided for by Section 215.1(a) of the Executive Law (NU 18).

Employees of PERB (NU 66).

Employees of the Division of Military and Naval Affairs who are eligible for management/confidential life insurance under Section 158 of the Civil Service Law (NU 46).

Correction Superintendents paid under Section 19 of the Correction Law (Grade 700).

Employees in Cornell and Alfred Universities who in the opinion of the Director of Employee Relations would be management/confidential if subject to the Taylor Law. (NU 40 in Alfred Ceramics)

Excluded from participation are all officers and employees whose salaries are prescribed by Section 169 of the Executive Law or whose salaries were so prescribed prior to the enactment of Chapter 55 of the Laws of 1979.

Each eligible employee as defined above may elect to receive payment for from 1 to 5 days of vacation. Employees paid on a part-time basis may receive the payment on a pro-rated basis. Under the normal rules the election must be filed each year by the last day of the payroll period which includes July 1 and each employee must have 35 or more days of accumulated vacation credits at the time the election is filed. However, because the legislation did not become effective until July 7, the employee's election in 1982 must be filed by September 5 and the employee is eligible if he or she had 35 or more days of accumulated vacation credits anytime between April 1, 1982 and September 5. Employees who are in management/confidential positions during the election period, but who move to a position in another bargaining unit prior to the date of payment are still eligible to receive the payment.

Payment for these days will be at the October 1, 1982 salary including all additional salary factors in effect on that date but excluding any performance advances based on October 1, 1982 ratings. The vacation exchange payment will be made during the week of December 6, 1982, in a separate check, following completion of processing of Period 18. Employees who have gone inactive since electing the vacation exchange will also be paid at this time and the payment is calculated at the employee's last salary prior to separation from service. The checks and registers will be distributed during the week of December 6. Deductions will be taken for federal, state and New York City taxes (at the weekly tax rate schedule), social security, and garnishees, based on the deductions in effect during the regular payroll period just prior to the vacation exchange payment. Since the payment is not considered salary for the purposes of computing retirement benefits, retirement contributions will not be taken.

The information on the vacation exchange payment for each individual who elected payment will be reported by PR-75 during regular payroll processing in Period 16 (October 21 to November 3, 1982 for Administration agencies; October 28 to November 10, 1982 for Institution agencies).

All employees will be paid for the vacation exchange by the agency where they were employed at the end of Administration Payroll Period 15 (October 7 to 20, 1982). Therefore, if an employee transfers from your agency after that date, you must still submit the information for the vacation exchange payment. If an employee transfers into your agency after that date, do not report the vacation exchange payment; it will be paid by the agency in which the employee was previously employed.

Transaction code VAC EX is used to report the information for this payment.

Transaction Code: VAC EX

Group 3

Class B

Complete blocks 01 through 06 and the following:

#07 Transaction Code - Enter VAC EX

49 Misc Block A - Enter the number of days for vacation exchange in full days for both full-time and part-time employees.

50 Misc Block B - Enter the amount of the vacation exchange payment based on 1/10th of the normal biweekly in effect on October 1, 1982 X number of days.

NOTE: The vacation exchange payment should not be included in the Gross (ADD) block since it will not be paid in the Period in which the PR-75 is processed.

If other transactions are reported for the individual during this payroll period, VAC EX may be used in an additional transaction code block. If there are conflicts in using the miscellaneous blocks, the vacation exchange data must be reported in these blocks. Enter the other information in the Remarks block. (Remember to use SPECIAL as an additional transaction code.) The amount of the vacation exchange payment should not be added to the Gross (ADD).

Following Payroll Period 17 you will receive 2 copies of a Special listing of all employees who will receive a vacation exchange payment with the number of days and amount to be paid to each employee and a grand total for your agency.

Review this listing carefully. If corrections or additions are necessary submit a PR-75 in Period 18 with transaction code VAC EX and the correct data, or with (0) in both miscellaneous blocks to cancel the payment completely.

In addition, enter all corrections on the Special listing and adjust the grand total. Prepare a special PR-76 Transmittal. Write Vacation Exchange Payment at the top of the form and enter your adjusted total from the Special listing in the certification total block and sign the Agency Payroll certification. Submit the original copy of the Special listing (corrected for any adjustments you have made) and the PR-76 for the vacation exchange payment at the time you submit your regular payroll for Period 18.

