Office of the State Comptroller

PAYROLL BULLETIN

Subject	Bulletin No.
Increase in Maintenance Rates and Rules for Determining Taxable Status of Maintenance Deductions	P-525
	Date April 15, 1987

In accordance with Budget Bulletin B-1080, issued on September 27, 1985, maintenance rates are increasing. The effective dates covering this increase are Period 1, April 2-April 15, 1987 for Administration or April 9-April 22, 1987 for Institutions.

The Office of the State Comptroller will produce special listings for agencies who have employees with maintenance deductions to be used in lieu of AC-1040 forms for the purpose of preparing your payroll. If you have not already submitted AC-1040's in Period 1 with the new rates, submit the listing in Payroll Period 2 with the new rate plus a one period adjustment. You will also receive a listing to be used in Period 3 to restore the employee to the normal deduction.

Refer to Payroll Bulletin Number P-476 dated March 24, 1986 for instructions on "Determining Taxability of Maintenance Deductions".

Review of Maintenance Deductions for Current Employees & Correction of Amounts

To report the increases in maintenance and to change deductions from non-taxable to taxable, or the reverse, complete the listings as described below.

1. To change the amount of either taxable or non-taxable maintenance, or both, enter the amount(s) in the appropriate spaces.

2. To change from non-taxable to taxable maintenance, enter 0.00 in the spaces provided for changing non-taxable maintenance and enter the appropriate amount in the spaces provided for changing taxable maintenance.

3. To change from taxable to non-taxable, enter 0.00 in the spaces provided for changing taxable maintenance and enter the appropriate amount in the spaces provided for changing non-taxable maintenance.

4. To cancel either taxable or non-taxable maintenance, enter 0.00 in the appropriate spaces.

5. Completely cross off those employees whose deductions should not change.

6. To start maintenance for employees who are not on the listing, submit an AC-1040 in the usual manner.

Submit the original copy of the marked-up listing to this Department together with your AC-1040's for period 2. However, do not include the changes to be processed from this listing on Form AC-1060, Transmittal for Payroll Deduction Forms AC-1040.

Attached is the "Employee Maintenance Policy and Charge Schedule" from Budget Bulletin, B-1080.

Attachment

MONTHLY ROOM RATES EFFECTIVE APRIL 1, 1987

Location Classification	Quality Rating			
	Excellent	Good	Fair	Poor
Metropolitan	$131	$117	$102	$87
Urban/Suburban	112	98	85	72
Town/Village	93	81	70	60
Rural	72	63	54	47

The monthly room rate is the base amount from which all other computations are made in determining the rental rate of residences, given their particular size and characteristics. The monthly room rate includes charges for heat and utilities.

(2) No additional charge is made for furniture that may have been provided by the State. Similarly, the State neither charges for nor provides personal furnishings such as drapes or carpets. The State does not provide linens, towels, soap, or other similar household items to staff houses or apartments. The State does provide stoves and refrigerators for such residences.

(3) Methods for computing rental rates are included in the following four subdivisions.

(d) Multi-room units. The rates for houses, apartments and suites are computed as follows:

First room.....	100 percent of monthly room rate.
Second room.....	Add 75 percent of monthly room rate.
Third to tenth rooms inclusive, for excellent quality residences.....	Add 50 percent of monthly room rate per room.
Third to seventh rooms inclusive, for good, fair, and poor quality residences.....	Add 50 percent of monthly room rate per room.
(There are no charges for rooms in addition to the above seven and ten rooms.)	
Kitchen.....	Compute as 100 percent of the monthly room rate and count as the second room.
Kitchenette.....	Compute as 50 percent of the monthly room rate and do not count as a room.

Full bathroom.....	Compute as 50 percent of the monthly room rate per bathroom.
Half bathroom.....	Compute as 20 percent of monthly room rate.

Maximum charges for full and half bathrooms are: two and one-half baths for residences classified excellent, one and one-half baths for residences classified good, and one bath for residences classified poor.

(e) Rate adjustments for apartments and houses. Once the full monthly rental for the residence has been determined in accordance with subdivisions (c) and (d) of this section, the following reductions are made only where applicable to apartments and houses:

Heat not provided.....	Subtract 15 percent of full rental rate.
Electricity not provided....	Subtract five percent of full rental rate.
Gas or cooking fuel not provided.....	Subtract five percent of full rental rate.
Stove and refrigerator not provided.....	Subtract five percent of full rental rate.
Interior running water supply not provided.....	Subtract five percent of full rental rate.

(f) The rates for single rooms, except those in a dormitory housing three or more employees, are computed as follows:

Single room with shared bathroom.....	100 percent of monthly room rate.
Single room with wash basin.	110 percent of monthly room rate.
Single room with toilet.....	110 percent of monthly room rate.
Single room with private bath	150 percent of monthly room rate.

Rents for two-room suites are computed through the provisions of subdivisions (c) and (d) of this section. The State usually provides furnishings for single rooms and two-room suites.

(g) Shared residences. (1) Rates for dormitories. The rent charged to an individual where three or more employees reside in a dormitory room are 60 percent of the full monthly room rate. This rate is charged to each occupant of a dormitory unit, with no charge for additional facilities.

(2) Rates for two or more employees. Where any residence is shared by two or more employees, each employee pays 75 percent of the full rental rate. This provision does not apply when employees are members of the same family, in which case 100 percent of the full rent rate is charged. This provision also does not apply to units in a dormitory where three or more employees reside.

(3) Personally assigned State employees. No charge is made for rooms in State-owned residences occupied by personally assigned State employees.

(4) Guest rooms. Rooms other than those regularly assigned and charged to the host employees which are occupied by non-official guests visiting employees with the approval of the head of the institution are charged at a daily rate of one-thirtieth of the full rent for the residence.

(h) Residences rented for employees from private parties. Employees occupying residences rented by the State from private parties are charged at the actual cost to the State for such residences. These charges include any facilities or utilities provided or paid for by the State. Charges for such rented residences are computed on the basis of the actual cost to the State even where the charges exceed full rents as computed in accordance with subdivisions (a) through (g) of this section.

(i) Rental responsibility. No reduction in rent is allowed for any absence. If the resident employee is off the State payroll, he continues nevertheless to be responsible for the rental charge, until he officially gives up his assigned quarters and vacates the premises of all his personal property.

137.2 Food rates. (a) Meals. It is the policy of the State to charge for employee meals at cost. Effective September 26, 1985, the monthly rates for employee meals are as follows:

MONTHLY MEAL RATES

Breakfast	Lunch	Dinner	Total for three meals
$31.50	$45.00	$51.00	$127.50

MONTHLY MEAL RATES EFFECTIVE APRIL 1, 1986

Breakfast	Lunch	Dinner	Total for three meals
$37.00	$53.00	$60.00	$150.00

MONTHLY MEAL RATES EFFECTIVE APRIL 1, 1987

Breakfast	Lunch	Dinner	Total for three meals
$43.50	$62.25	$70.50	$176.25

These rates are based on cafeteria-type meals, with limited menus and no individual table service. Staff-type meals, with more extensive menus, individual table service, and more privacy, may be served only with the approval of the Division of the Budget which sets charges for these meals. Facilities that serve the largest meal of the day over the noon hour charge employees for that meal at dinner rates. Such facilities charge the lunch rate for the evening meal.

(1) Special meal adjustments. (i) For employees on rotating tours of duty. Nonresident employees taking one or two meals each tour of duty and whose tours of duty rotate through the three meals and employees who are subject to periodic shifts of tours of duty are charged at average monthly meal rates: $42.30 effective September 26, 1985; $49.70 effective April 1, 1986; $58.40 effective April 26, 1987 if such employee takes one meal each day and $85.00 effective September 26, 1985; $100 effective April 1, 1986; $117.50 effective April 1, 1987 if they take two meals each day.

(ii) For official absences from duty. An employee, resident or nonresident, absent from all meals for a period of seven or more consecutive days during vacation, holidays, accumulated pass days and other protracted absence from duty such as sick leave, is not charged for meals during that period of official absence. Arrangements for this allowance must be made in advance of absence. Sick leave and absence without pay may not be combined to produce seven or more days for this allowance, either with each other, or with vacations, holidays and personal leave days. Exceptions to this provision are made only with the approval of the head of the facility.

(iii) For non-official guests. Charges for meals from facility dining rooms furnished to non-official guests (adults or children) visiting individual officers or employees, with the approval of the head of the institution, are charged at the following rates:

INDIVIDUAL MEAL RATES EFFECTIVE SEPTEMBER 26, 1985

Breakfast	Lunch	Dinner	Total for three meals
$1.05	$1.50	$1.70	$4.25

INDIVIDUAL MEAL RATES EFFECTIVE APRIL 1, 1986

Breakfast	Lunch	Dinner	Total for three meals
$1.25	$1.75	$2.00	$5.00

INDIVIDUAL MEAL RATES EFFECTIVE APRIL 1, 1987

Breakfast	Lunch	Dinner	Total for three meals
$1.50	$2.05	$2.35	$5.90

If the largest meal of the day is served during the noon hour, non-official guests are charged at dinner rates. Such facilities charge for the evening meal at the lunch rate.

(2) Children's meals. Meals served in or provided from facility dining rooms and kitchens for minor children are charged at the following rates for each age group:

CHILDREN'S MONTHLY RATES FOR THREE MEALS
EFFECTIVE SEPTEMBER 26, 1985

Under 2 Yrs.	2-7 Yrs.	Over 7 Yrs.
$23.80	$63.45	$126.90

CHILDREN'S MONTHLY RATES FOR THREE MEALS
EFFECTIVE APRIL 1, 1986

Under 2 Yrs.	2-7 Yrs.	Over 7 Yrs.
$27.95	$74.55	$149.10

CHILDREN'S MONTHLY RATES FOR THREE MEALS
EFFECTIVE APRIL 1, 1987

Under 2 Yrs.	2-7 Yrs.	Over 7 Yrs.
$32.85	$87.60	$175.20