



Office of the State Comptroller  
**PAYROLL BULLETIN**

Subject  Increase in Maintenance Rates and Rules for Determining Taxable Status of Maintenance Deductions	Bulletin No. P-613
	Date April 17, 1989

In accordance with the Budget Policy Reporting Manual, Revised Item B-300, issued on April 4, 1989, maintenance rates are increasing. The effective dates covering this increase are Period 1, March 30-April 12, 1989 for Administration or April 6-April 19, 1989 for Institutions.

The Office of the State Comptroller will produce special listings to be used in lieu of AC-1040 forms for this purpose in preparing your payroll. Agencies will receive listings for two consecutive payroll periods. The first listing is to be used to submit the new rates, plus any adjustment due. The second listing is to restore the employee to the new normal deduction. The listings will contain employees of your agency, if any, who currently have maintenance deductions, in line number order with the amount(s) of taxable and/or non-taxable maintenance deductions now in effect.

Submit the listings as follows:

- Administration &  
Institution Payrolls
- Period 2-LAG with new rate plus a one period adjustment.
  - Period 3-LAG to restore to normal deduction.

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 the appropriate payroll period. However, do not include the changes to be processed from this listing on Form AC-1060, Transmittal for Payroll Deduction Forms AC-1040. If you report a change from non-taxable to taxable maintenance on the listing, OSC will also adjust the year-to-date non-taxable maintenance accordingly.

Attached is the "Employee Maintenance Policy and Charge Schedule".

Also, attached are the rules for determining the taxable status of maintenance deductions for State employees.

Attachments

# BUDGET POLICY AND REPORTING MANUAL

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## Purpose and Scope

The Employee Maintenance Policy and Charge Schedule was established by the Director of the Budget pursuant to Section 135 of the Civil Service Law, and subdivision seven of Section 44 of the State Finance Law. Pursuant to collective bargaining agreements, this Item sets forth revised rates in the Schedule charged State employees for living quarters and meals.

### LIVING QUARTER RATES

Fair values of living quarters are established according to location, type, size and quality of accommodations. Agencies are responsible for applying location and quality of classifications as defined in this section. However, classifications which have been previously established shall not be revised without prior approval of the Director of the Budget. Exceptions are made only by the Director of the Budget.

#### (a) Location classification

Rents vary depending in part on the location of the residence. The four location classifications to be used in computing rents are defined as follows:

- Metropolitan                    -     New York City and all residences and State properties classified as urban/suburban within Rockland, Westchester, Nassau and Suffolk Counties.
  
- Urban/suburban                -     Residences located in or within 10 miles of communities with over 50,000 population, as determined by the latest Federal census.
  
- Town/village                   -     Residences in or within 10 miles of communities with 50,000 population or less, as determined by the latest Federal census.
  
- Rural                             -     Residences located more than 10 miles from any community.

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### (b) Quality rating

Rents also depend in part on their quality. Residential quality is identified by one of the following four classifications:

<u>Quality rating</u>	<u>Definition</u>
Excellent	The residence provides privacy and comfortable living in all major respects.
Good	The residence has some limitations on privacy or provides comfortable living in most major respects.
Fair	The residence has substantial limitations on privacy or fails to provide comfortable living in only some respects.
Poor	The residence lacks a minimal amount of privacy or fails to provide comfortable living in most major respects.

The location of a residence is not considered in determining the quality rating as it affects the privacy of the occupants.

### (c) Monthly room rates

By applying the location classification and the quality rating noted above, the monthly room rate for a particular residence can be obtained from the following table:

**MONTHLY ROOM RATES EFFECTIVE APRIL 1, 1989**  
(July 1, 1989 for State University Professional Services  
Negotiating Unit Employees)

<u>Location Classification</u>	<u>Quality Rating</u>			
	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
Metropolitan	\$141.42	\$126.30	\$110.11	\$93.92
Urban/Suburban	120.91	105.79	91.76	77.73
Town/Village	100.40	87.44	75.57	64.77
Rural	77.73	68.01	58.29	50.74

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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.

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.

(d) Multi-room Rates

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.

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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, based on (c) and (d) above, 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) Single Room Rates

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 based on (c) and (d) above. 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.

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(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 (a) through (g) above.

### (i) Rental responsibility

No reduction in rent is allowed for any absence. If resident employees are off the State payroll, they continue to be responsible for the rental charge, until they officially give up their assigned quarters and vacate the premises of all their personal property.

## FOOD RATES

It is the policy of the State to charge for employee meals at cost. Effective April 1, 1989, (July 1, 1989 for State University Professional Services Negotiating Unit employees) the monthly rates for employee meals are as follows:

### MONTHLY MEAL RATES

<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>	<u>Total for three meals</u>
\$47.10	\$67.40	\$76.33	\$190.83

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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.

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: \$63.23 effective April 1, 1989 if such employee takes one meal each day (July 1, 1989 for State University Professional Services Unit employees) and \$127.21 effective April 1, 1989 if they take two meals each day (July 1, 1989 for State University Professional Services Negotiating Unit employees).

(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 APRIL 1, 1989  
(July 1, 1989 for State University Professional Services Negotiating Unit employees)

<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>	<u>Total for three meals</u>
\$1.63	\$2.22	\$2.54	\$6.39



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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.

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 APRIL 1, 1989

(July 1, 1989 for State University Professional Services Negotiating Unit employees)

<u>Under 2 Yrs.</u>	<u>2-7 Yrs.</u>	<u>Over 7 Yrs.</u>
\$35.56	\$94.84	\$189.68

### Laundry policy and rates

(a) In institutions equipped to render laundry service, duty laundry shall be done without charge for all officers and employees.

(b) Except as provided in (d) below, resident officers and employees in such institutions shall also have personal and household laundry done without charge, unless there are family members residing with them. If there are family members residing with them, no personal or household laundry shall be done unless a payroll deduction of \$2.50 per month is made for each family member other than such officer or employee.

(c) If the visit of non-official guests extends to one month or longer, the host officer shall be charged for his guests' laundry, according to schedule.

(d) Resident medical and dental officers now or hereafter subject to the 1967 medical salary plan shall be ineligible for personal and household laundry services for themselves and their families. Such officers shall continue to have their duty laundry done without charge at institutions equipped to render laundry service. Duty laundry shall consist of uniforms or special apparel prescribed and required by the agency, but excludes articles which are adaptable to general or continued usage so as to take the place of ordinary clothing, such as dress shirts. Where commercial laundry services are not available as determined by the head of the agency, the State shall make available coin-operated, self-service laundry equipment at such institutions or facilities for the use of such officers and their families.

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### Garage rates

The rates for storing automobiles irrespective of the geographical location of the institution are fixed at one dollar per month for a shelter; two dollars for an unheated garage; and three dollars for a heated garage.

Special garage adjustments. (a) No charge shall be made for garaging any privately-owned vehicle of a director or steward of an institution which is officially accepted as being used mostly in State service.

(b) All garages owned by individuals, community stores or other institutional organizations, together with their appurtenances, driveways and approaches, shall not be maintained at State expense.

### Officers personally assigned State employees

(a) An officer entitled by position to the services of one or more State employees in a household shall be charged an amount equal to the exact gross annual salary of each such employee or \$1,200 per year, whichever is less, for each employee furnished by the State. No charge in excess of \$1,200 per year per employee shall be made, even though the employee's gross annual salary should exceed that amount. No charge shall be made for the services of a State employee during the time the officer is without such services.

**Note:** In the case of an officer officially receiving the services of a personally assigned employee on a part-time basis, the charge to the officer's gross salary shall be computed at a corresponding proportion of the employee's gross salary, such gross salary not to exceed \$1,200 per year.

(b) Living quarters. (1) Officers shall not be charged for rooms in their residences actually occupied by personally assigned State employees. Charge shall be made up to the maximum, according to the limits of the quality grades of the quarters, for all rooms not occupied by personally assigned State employees.

(2) All personally assigned State employees resident in officers' homes shall be charged for one room private, common sanitary facilities of second quality, except where the actual accommodations are inferior.

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## Exceptions

The restrictions and limitations contained in this Schedule may be waived pursuant to provisions of law by the Director of the Budget whenever he determines that strict adherence to the rules would be detrimental to the sound and orderly administration of State government.

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