



Office of the State Comptroller
PAYROLL BULLETIN

Subject 10-Month Teaching Employees	Bulletin No. P-618
	Date June 7, 1989

Payroll preparation requirements for 10 month Teaching Employees in periods 7L through 12L of this year are as follows.

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, 1989. 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 x Biweekly Salary

The "Normal Gross" on your Period 6L payroll register for 10 month teachers will be the calculated salary for payment through June 30.

Division for Youth (01170)

Payment in Administration payroll period 7L (June 22-July 5) will be for 9 calendar days. Since this payment is for 9 days all normal deductions will be taken. At the end of the period, Health Insurance and all other deductions normally cancelled on removals will be cancelled.

Institutions

Payment in Institution payroll period 7L (June 29-July 12) will be for 2 calendar day. Health Insurance and all other deductions will be cancelled except: taxes, social security/medicare, retirement (excluding loans and arrears), involuntary deductions and deferred compensation.

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. Refer to the Salary Manual, Part III, page 27, for instructions on those CAL teachers who may have had status changes since September 1, 1988 and may have to be removed from the payroll prior to August 31.

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 the 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 longevity step if he or 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 the annual salary in his or 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 or 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

The instructions for reporting summer appointments and summer payments are in Chapter C, Section 5 of the Agency Payroll Manual.

Deductions

An AC-1040 is necessary to re-start any deductions which have been cancelled, if the employee wishes to continue them. If an employee was having U.S. Savings Bonds deductions prior to removal, the deduction will continue for summer session payments. Direct Deposit will remain in effect for summer service payments earned by an employee in their own agency.

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 the 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 may be reported in Payroll Period 7L for employees on Institution payrolls (if service is performed on July 1-12, 1989) and Period 7L for employees on Administrative payrolls (if service is performed July 1-5, 1989).

Teachers with pay basis codes CAL and 10M who are employed full-time for the school year are now credited automatically with 12 months ERS retirement service credit. Retirement service credit for teachers working less than full-time is calculated based on actual time worked. During the summer, the payroll system will not report retirement service credit to the Employees' Retirement System for employees with pay basis code CAL; only earnings and retirement deductions will be reported. Agencies are required to report retirement service credit (days worked) for Summer Service directly to ERS for teachers with pay basis code CAL who worked less than full-time during the school year. (Do not report earnings.) Form RS-2050, Retirement Service and Salary Adjustments for ERS and P&FRS, should be used for this purpose. Form RS-2050 may be obtained by calling ERS on (518) 474-1080.

TEACHERS BEING REMOVED 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.

Division for Youth

Payment for Teaching employees in period 12L (August 31-September 13) should be for 1 calendar day.

Institutions

Payment in Institution payroll period 11L (August 24-September 6) should be for 8 calendar days.

TEACHERS BEING RESTORED IN SEPTEMBER

All 10-month Teaching employees with pay basis code 10M must be reappointed to the payroll effective September 1, by the submission of PR-75 forms.

PR-75's must be submitted for teaching employees still on the payroll with pay basis code CAL only if their original appointment was not permanent or if they are not remaining in the same position.

AC-1040 forms also must be submitted for deductions cancelled at the time of removal.

Employees currently enrolled in Direct Deposit will automatically be reactivated in the program when they return to the payroll in September.

Teaching employees currently have the option of receiving their salary over 10 months or over the entire calendar year. An employee electing to be paid over the calendar year will be paid from September 1 to August 31. When 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 the restoration period for all teaching employees.

Institutions

Restore Teaching employees in period 11L
(August 24-September 6) for 6 calendar days.

Division for Youth

Restore Teaching employees in period 12L
(August 31-September 13) for 13 calendar days.

Refer to Chapter C, Section 5 of the Agency Payroll Manual for transaction codes and PR-75 block requirements for restoration of teaching employees.