

**Office of Operations  
2013 Fall Conference  
November 6-7**

***Back to Basics***

**BALANCE OF CONTRACT FOR SUNY EMPLOYEES  
AND PAY EQUITY FOR INSTITUTION TEACHERS**

Kim Cox



New York State Office of the State Comptroller  
Thomas P. DiNapoli, Comptroller

**Office of Operations**

John Traylor, Executive Deputy Comptroller

**Division of Payroll, Accounting and Revenue Services**

Christopher Gorke, Deputy Comptroller

Dave Hasso, Assistant Comptroller

Robin Rabii, Director, Bureau of State Payroll Services

# PAYOUTS FOR EMPLOYEES PAID FOR ACADEMIC YEAR CONTRACTS

## Class Objectives:

- To explain how to process a Balance of Contract of SUNY Staff.
- To explain how to calculate and process a pay equity for an Institution Teacher.



# PAYOUTS FOR EMPLOYEES PAID FOR ACADEMIC YEAR CONTRACTS

NYS Employees who work during an academic year are entitled to the amount of their wages for the period of their contractual obligation for the work they have completed. If the employee meets certain criteria that changes their employment they are entitled to have their to-date wages reviewed to determine if any more monies are due to them.



# PAYOUTS FOR EMPLOYEES PAID FOR ACADEMIC YEAR CONTRACTS

Employees covered by this provision:

- In SUNY in Bargaining Unit 08.
- In Teaching positions and covered by Bargaining Unit 05.
- In Pay Basis Codes 21P, CAL, CYF, CYP.



# PAYOUTS FOR EMPLOYEES PAID FOR ACADEMIC YEAR CONTRACTS

Employees covered by this provision must have a change in employment such as:

- A removal from the payroll before the end of the academic year for a CAL employee. This can be a retirement or termination.
- A removal from the payroll for a CAL employee before 9/1 of the next year.
- For SUNY Staff a change in pay basis code.
- A change to a position without an academic year obligation.



# SUNY BALANCE OF CONTRACT

SUNY Teaching staff can choose to be paid over the period of the Contract (Pay Basis Code 21P) or over the Calendar year (Pay Basis Code CAL). A Balance of Contract may be paid to employees in either pay basis code due to:

- Separation from State service before the end of the contract or before 9/1 of the next year.
- Transfer of their contractual obligation to an Annual pay basis prior to the end of their contract.
- Payment can be made immediately.



# SUNY EMPLOYEES W/ PAY BASIS CODES

- 21P (Salary divided into Twenty-one pay periods)
- CYP (Calendar Year Partial)
- CYF (Calendar Year Full)
- CAL (12 month (can only start 9/1))



# CALCULATION FOR SUNY BALANCE OF CONTRACT

The SUNY agency must provide the calculation in General Comments explaining:

- Dates of Obligation – Actual dates and days the employee is contracted to work. (This may vary from the PayServ Contract Dates.)
- Number of days or the percent of completion of obligation.
- A breakdown of the calculation to validate the amount due the employee.





# CALCULATION FOR SUNY BALANCE OF CONTRACT

- If the salary or work percent changes during the contract year that changes the contract amount, the SUNY agency must provide the contract amount to be used in the BAL calculation.
- If no contract amount is provided, OSC will contact the SUNY agency for the information and to request General Comments.



# CALCULATION FOR SUNY BALANCE OF CONTRACT

**If a detailed General Comment is not provided, the transaction will NOT be processed.**



# SUNY BALANCE OF CONTRACT CALCULATION EXAMPLES

When using a percentage:

- Dates of Obligation (for example: 8/24-6/1)
- Completed 50% of contract obligation (8/24 – 1/31)
- $\$45,000 \times .50 = \$22,500$
- Paid to date =  $\$21,700$
- BAL due =  $\$800$

Agency provides % of completed contract obligation.



# SUNY BALANCE OF CONTRACT CALCULATION EXAMPLES

When using days: Employee is Terminated April 1.

- Dates of Obligation (8/24- 6/22)
- Completed 150 days of 180 day contract obligation  
8/24 - 3/31
- $150/180 \times \$45,000 = \$37,500$
- Paid to date = \$35,000
- BAL due = \$2,500

Agency provides # of days completed and # of days in contract.



# INSTITUTION TEACHERS

Institution Teachers can choose to be paid over the period of their Academic Contract (Pay Basis Code 21P) or over a Calendar Year (Pay Basis Code CAL). Teachers who choose to be paid over the academic year (21P) are actually being paid for the exact dates of their employment. These employees are in the following Agencies:

- ◆ DOCCS
- ◆ OCFS
- ◆ New York State schools for the Deaf and Blind
- ◆ OPWDD and OMH



# PAY EQUITY

- A Pay Equity is done when an Institution Teacher has certain changes to their employment before the end of their academic year for 21P employees or before 8/31 for Calendar year employees.
- The Pay Equity compares the Calendar Year employment a CAL employee would have received had they been being paid using the academic rate for the same time period



# REASONS FOR PAY EQUITY

- Returns from Leave & Leaves without Pay
- Increases / Reductions in Salary and/or Work Percentage including Paid Leaves
- Changes in Pay Basis Code
- Termination



# CALCULATION OF PAY EQUITY

- Use the Excel Spreadsheet provided by OSC: “Calendar Teachers Comparison to Academic Year Teachers”





# 2013-2014 BALANCE OF CONTRACT OR CHANGE DURING CALENDAR YEAR

Agency	EMPL ID	Employee's Name			
Contract dates	Annual Salary	Action Reason			
Ttl. Cont. Days	Addl Factors				
	Total	\$0.00			
CAL Institution Teachers Comparison to Academic Year Teachers					
From Paycheck					
Calendar	Amount Paid	Academic Year			
9/1/2013	9/4/2013	Job Data changes			
9/5/2013	9/18/2013	Begin Date	End Date	Trxn Type	Salary
9/19/2013	10/2/2013				
10/3/2013	10/16/2013				
10/17/2013	10/30/2013				
10/31/2013	11/13/2013				
11/14/2013	11/27/2013	Academic Year			
11/28/2013	12/11/2013	Status	Begin Date	End Date	Daily Rate
12/12/2013	12/25/2013				#DIV/0!
12/26/2013	1/8/2014				0
1/9/2014	1/22/2014				0
1/23/2014	2/5/2014				0
2/6/2014	2/19/2014				0
2/20/2014	3/5/2014				0
3/6/2014	3/19/2014				0
3/20/2014	4/2/2014				0
4/3/2014	4/16/2014				0
4/17/2014	4/30/2014				0
5/1/2014	5/14/2014				0
5/15/2014	5/28/2014				0
5/29/2014	6/11/2014				0
6/12/2014	6/25/2014				0
6/26/2014	7/9/2014				0
7/10/2014	7/23/2014				0
7/24/2014	8/6/2014				0
8/7/2014	8/20/2014				0
8/21/2014	8/31/2014				0
	<b>Total</b>				<b>\$0.00</b>
		<b>Total contract due</b>	#DIV/0!		
		<b>Total received as a CAL</b>	\$0.00		
		<b>Previous OVP Amt Paid</b>			
		<b>Rem OVP (prior year)</b>			
		<b>Balance of contract Due</b>	#DIV/0!	if answer is plus	
		<b>OR</b>			
		<b>Overpayment</b>	#DIV/0!	if answer is negative	
		<b>Pay Periods Remaining</b>			
		<b>Amount to be deducted each Pay Period</b>	#DIV/0!	equals what is owed divided by # of pay periods left	
NOTE: Green = Pay, Red = Don't Pay					

# COMPARISON SHEET

Favorites | Main Menu > Payroll for North America > Payroll Processing USA > Produce Payroll > Review Paycheck

Paycheck Earnings | Paycheck Taxes | Paycheck Deductions

Empl ID: [REDACTED] Name: [REDACTED]  
Company: NYS Pay Group: ILB Pay End Dt: 10/02/2013 Page: 186 Line: 4 Separate Check:

Paycheck Information		Paycheck Totals	
Paycheck Status:	Confirmed	Earnings:	2,470.68
Paycheck Option:	Advice	Taxes:	624.68
Issue Date:	10/17/2013	Deductions:	1,178.09
Check #:	77221735	Net Pay:	667.91
<input type="checkbox"/> Off Cycle	<input type="checkbox"/> Reprint		
<input type="checkbox"/> Adjustment	<input type="checkbox"/> Corrected		
<input type="checkbox"/> Cashed			

▼ Earnings Find | View All | First 1 of 3 | Last

Begin Date: 09/19/2013 End Date: 10/02/2013 Add Line Nbr: Reason: None  
Empl Record: 0 Benefit Record: 0 [Additional Data](#)

Salaried	Hourly	Overtime
Hours: 80.00	Hours: 0.00	Hours: 0.00
Earnings: 2,205.32	Earnings: 0.00	Earnings: 0.00
Rate Code:	Rate Code:	Rate Code:

Rate Used: Hourly Rate Shift: N/A Shift Rate:  
State: NY Locality:

Other Earnings Personalize | Find | View All | First 1 of 1 | Last

Code	Description	Hours	Amount	Source

Special Accumulators

- Enter Earnings received from paycheck data
- And / or Projected earnings (if applicable)
- Calculations based on 14ths



# CAL 9/1/13-8/31/14 14 DAY CALCULATION

From Paycheck		
Calendar		Amount Paid
9/1/2013	9/4/2013	
9/5/2013	9/18/2013	
9/19/2013	10/2/2013	
10/3/2013	10/16/2013	
10/17/2013	10/30/2013	
10/31/2013	11/13/2013	
11/14/2013	11/27/2013	
11/28/2013	12/11/2013	
12/12/2013	12/25/2013	
12/26/2013	1/8/2014	
1/9/2014	1/22/2014	
1/23/2014	2/5/2014	
2/6/2014	2/19/2014	
2/20/2014	3/5/2014	
3/6/2014	3/19/2014	
3/20/2014	4/2/2014	
4/3/2014	4/16/2014	
4/17/2014	4/30/2014	
5/1/2014	5/14/2014	
5/15/2014	5/28/2014	
5/29/2014	6/11/2014	
6/12/2014	6/25/2014	
6/26/2014	7/9/2014	
7/10/2014	7/23/2014	
7/24/2014	8/6/2014	
8/7/2014	8/20/2014	
8/21/2014	8/31/2014	
	<b>Total</b>	<b>\$0.00</b>

# COMPARISON SHEET

<b><u>Academic Year</u></b>				
<b>Job Data changes</b>				
<b>Begin Date</b>	<b>End Date</b>	<b>Trxn Type</b>	<b>Salary</b>	<b>Percent worked</b>



# COMPARISON SHEET

Academic Year					
Status	Begin Date	End Date	Daily Rate	# Days	Total \$
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
			<b>Total</b>	0	\$0.00
<b>Total contract due</b>					
<b>Total received as a CAL</b>					
<b>Previous OVP Amt Paid</b>					
<b>Rem OVP (prior year)</b>					
<b>Balance of contract Due</b>		\$0.00	if answer is plus		
<b>OR</b>					
<b>Overpayment</b>		\$0.00	if answer is negative		
<b>Pay Periods Remaining</b>					
<b>Amount to be deducted each Pay Period</b>		\$0.00	equals what is owed divided by # of pay		

NOTE: Green = Pay, Red = Don't Pay

- 21P Contract Portion used to calculate changes
- Days calculated in 10ths



# 2013-2014 BALANCE OF CONTRACT OR CHANGE DURING CALENDAR YEAR

<b>Agency</b>		<b>EMPL ID</b>		<b>Employee's Name</b>					
<b>Contract dates</b>	9/3/13-6/19/14	<b>Annual Salary</b>	\$61,763.00	<b>Action Reason</b>	RLV				
<b>Ttl. Cont. Days</b>	208	<b>Addl Factors</b>							
		<b>Total</b>	\$61,763.00						
<b>CAL Institution Teachers Comparison to Academic Year Teachers</b>									
<b>From Paycheck</b>									
<b>Calendar</b>			<b>Amount Paid</b>		<b>Academic Year</b>				
9/1/2013	9/4/2013	\$676.85	<b>Job Data changes</b>						
9/5/2013	9/18/2013	\$1,607.52	<b>Begin Date</b>	<b>End Date</b>	<b>Trxn Type</b>	<b>Salary</b>	<b>Percent worked</b>		
9/19/2013	10/2/2013	2437.12							
10/3/2013	10/16/2013	2368.98							
10/17/2013	10/30/2013	2368.98							
10/31/2013	11/13/2013	2368.98							
11/14/2013	11/27/2013	2368.98	<b>Academic Year</b>						
11/28/2013	12/11/2013	2368.98	<b>Status</b>	<b>Begin Date</b>	<b>End Date</b>	<b>Daily Rate</b>	<b># Days</b>	<b>Total \$</b>	
12/12/2013	12/25/2013	2368.98		9/3/2013	9/9/2013	\$296.94	5	\$1,484.69	
12/26/2013	1/8/2014	2368.98		9/10/2013	9/17/2013	148.47	6	\$890.82	
1/9/2014	1/22/2014	2368.98		9/18/2013	6/19/2014	\$296.94	197	\$58,497.18	
1/23/2014	2/5/2014	2368.98					0	\$0.00	
2/6/2014	2/19/2014	2368.98					0	\$0.00	
2/20/2014	3/5/2014	2368.98					0	\$0.00	
3/6/2014	3/19/2014	2368.98					0	\$0.00	
3/20/2014	4/2/2014	2368.98					0	\$0.00	
4/3/2014	4/16/2014	2368.98					0	\$0.00	
4/17/2014	4/30/2014	2368.98					0	\$0.00	
5/1/2014	5/14/2014	2368.98					0	\$0.00	
5/15/2014	5/28/2014	2368.98							
5/29/2014	6/11/2014	2368.98							
6/12/2014	6/25/2014	2368.98							
6/26/2014	7/9/2014	2368.98							
7/10/2014	7/23/2014	2368.98							
7/24/2014	8/6/2014	2368.98							
8/7/2014	8/20/2014	2368.98							
8/21/2014	8/31/2014	\$1,861.34							
	<b>Total</b>	<b>\$61,069.37</b>				<b>Total</b>	208	\$60,872.69	
			<b>Total contract due</b>		\$60,872.69				
			<b>Total received as a CAL</b>		\$61,069.37				
			<b>Previous OVP Amt Paid</b>						
			<b>Rem OVP (prior year)</b>						
			<b>Balance of contract Due</b>		-\$196.68			if answer is plus	
			<b>OR</b>						
			<b>Overpayment</b>		-\$196.68			if answer is negative	
			<b>Pay Periods Remaining</b>						
			<b>Amount to be deducted each Pay Period</b>		#DIV/0!			equals what is owed divided by # of pay periods left	
			<b>NOTE: Green = Pay, Red = Don't Pay</b>						

# PAYOUTS FOR EMPLOYEES PAID FOR ACADEMIC YEAR CONTRACTS

- Questions?
- If you have questions, please direct them to the Payroll Earnings mailbox at [PayrollEarnings@osc.state.ny.us](mailto:PayrollEarnings@osc.state.ny.us)

