

**Office of Operations
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Back to Basics

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



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PAYOUTS FOR EMPLOYEES PAID FOR ACADEMIC YEAR CONTRACTS - OBJECTIVES

- Explain how to calculate a Balance of Contract to applicable SUNY Staff.
- Explain how to calculate a pay equity for an Institution Teacher.



ACADEMIC YEAR OBLIGATION

Employees with an academic year obligation are entitled to the amount of their wages for the period of their contractual obligation for the work they have completed.

If employees experience changes their employment during the academic year, they are entitled to have their to-date wages reviewed to determine if any more monies are owed to them. (Changes described in future slide.)



CONTRACTUAL OBLIGATIONS

Positions covered by this provision may include:

- SUNY positions in Bargaining Unit 08.
- Teaching positions in Bargaining Unit 05.
- Comp Rate Codes 21P, CAL, CYF, CYP.



CHANGE IN STATUS DURING ACADEMIC YEAR

Academic Year Employees may have a change in employment status, such as:

- A removal from the payroll before the end of the academic year or in the case of an employee with a CAL Comp Rate Code, removal prior to 9/1 of the current academic year. Example: a retirement or termination.
- Leave of Absences followed by a Return from Leave.
- A change in employment percentage.
- Movement to a different position as a result of a promotion.
- Movement to a new position.
- Change in obligation period. Example: 10 month to 12 month obligation or vice versa.



SUNY BALANCE OF CONTRACT

SUNY Teaching staff can choose to be paid over the period of the Contract (Comp Rate Code 21P) or over the Calendar year (Comp Rate Code CAL, CYF or CYP).

- 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 the obligation completed.
- A breakdown of the calculation to validate the amount due to the employee.
 - Calculate the amount of money paid to the employee.
 - Calculate the amount of money owed to the employee.
 - The difference is what is owed to the employee.
- 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.



CALCULATION FOR SUNY BALANCE OF CONTRACT CONTINUED...

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



SUNY BALANCE OF CONTRACT CALCULATION

EXAMPLE 1

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



SUNY BALANCE OF CONTRACT CALCULATION

EXAMPLE 2

Employee is Terminated April 1.

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



INSTITUTION TEACHERS PAY EQUITY

Institution Teachers can choose to be paid over the period of their Academic Contract (Comp Rate Code 21P) or over a Calendar Year (Comp Rate 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



CALCULATION OF 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 9/1 for Calendar year employees.
- The Pay Equity compares what an employee would receive as a CAL employees paid over the entire year vs what the employee would have been paid over the academic year as a 21P employee.



CALCULATION OF PAY EQUITY CONTINUED...

- Use the Excel Spreadsheet provided by OSC: “Balance of Contract Worksheet – Administration” or “Balance of Contract Worksheet – Institution”
- Worksheets are located in the following path:
<https://www.osc.state.ny.us/state-agencies/payroll/job-aids/payserv>



EXAMPLE OF BALANCE OF CONTRACT WORKSHEET – INSTITUTION

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			
9/1/2020	9/9/2020	Job Data changes			
9/10/2020	9/23/2020	Begin Date	End Date	Trxn Type	Salary
9/24/2020	10/7/2020				
10/8/2020	10/21/2020				
10/22/2020	11/4/2020				
11/5/2020	11/18/2020				
11/19/2020	12/2/2020	Academic Year			
12/3/2020	12/16/2020	Status	Begin Date	End Date	Daily Rate
12/17/2020	12/30/2020				
12/31/2020	1/13/2021				0
1/14/2021	1/27/2021				0
1/28/2021	2/10/2021				0
2/11/2021	2/24/2021				0
2/25/2021	3/10/2021				0
3/11/2021	3/24/2021				0
3/25/2021	4/7/2021				0
4/8/2021	4/21/2021				0
4/22/2021	5/5/2021				0
5/6/2021	5/19/2021				0
5/20/2021	6/2/2021	Lost Time (enter as negative)			
6/3/2021	6/16/2021				
6/17/2021	6/30/2021				
7/1/2021	7/14/2021				
7/15/2021	7/28/2021				
7/29/2021	8/11/2021				
8/12/2021	8/25/2021				
8/26/2021	8/31/2018				
Total OVP (enter as negative)	\$0.00	Total contract due		\$0.00	
Total Lost Time (enter negative)	\$0.00	Total received as a CAL		\$0.00	
		Rem OVP (prior year)			
		Balance of contract Due			if answer is positive
		OR			
		Overpayment		\$0.00	if answer is negative
		Pay Periods Remaining			
		Amount to be deducted each Pay Period			equals what is owed divided by # of pay periods left
	Total	\$0.00			

COMPLETING THE WORKSHEET - CALENDAR

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 when completing the Calendar Side of worksheet.



COMPLETING THE WORKSHEET – ACADEMIC YEAR

- Number of days in the employees contract is used to determine daily rate. (Annual Salary/# of days in contract)
- Enter a new line on worksheet every time there is a change to the employee's status (salary change, change in percent, etc.)



EXAMPLE OF COMPLETED WORKSHEET

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

QUESTIONS

If you have questions, please direct them to the Payroll Earnings mailbox at PayrollEarnings@osc.ny.gov

