



# COMPTROLLER of MARYLAND

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Director  
Central Payroll Bureau

**TO:** All Non-SPMS State Agencies

**FROM:** Dhiren V. Shah, Director  
Central Payroll Bureau

**DATE:** June 28, 2023

**SUBJECT:** July 1, 2023 COLA/Increment & Leap Year Adjustments

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Employees scheduled for a July 1, 2023, cost of living/increment adjustment will be eligible for a partial pay adjustment representing the new rate of pay for the last 11 days of the pay period, which ends July 11, 2023. The new rate of pay at the leap year rate will be posted on the on-line Exception Time Report for the following pay period, which ends July 25, 2023.

The July 1 COLA salaries that have been certified to us by the Statewide Personnel System (SPS) for pass through agencies, and USM Personnel Authorization Consolidation Site (PACS), should have a system generated entry in the INCR ADJ field on the top right-hand corner of the on-line Exception Time Report (ETR) for the pay period ending July 11th. No other salary changes will be processed for the July 11th pay period. The adjustment is calculated by multiplying 11/14 (decimal equivalent **.785714**) of the difference between the old and new biweekly rate of pay.

**EXAMPLE:**

The new bi-weekly pay adjustment for COLA is based on the **leap year** rate and is computed as follows:

|  |                   |              |
|--|-------------------|--------------|
| New Increment/COLA Salary 7/1/2023 (leap year) | \$2,264.87        | Grade 16 - 3 |
| Old salary (non-leap year)                     | <u>\$2,226.54</u> | Grade 16 - 3 |
| Difference                                     | 38.33             |              |
| Times (11/14) COLA                             | <u>x.785714</u>   |              |
| Adjustment                                     | <u>\$30.12</u>    |              |



All Non-SPMS State  
Agencies PAGE TWO  
June 28, 2023

The pay scale showing the biweekly salary for all grades and steps can be found on our web site:

<https://www.marylandtaxes.gov/statepayroll/salary-scales.php>

- A. If an adjustment is not system generated for an employee and the employee is due a July 1 salary increase, it will be necessary for you to calculate and enter the adjustment in the ADJ REG WITH RET (Subject to Retirement) field, with an explanation in the Remarks field.
- B. If an employee is not due the full system generated adjustment, reduce it by entering the reduction amount with a minus sign in the ADJ REG WITH RET field. If both a reduction adjustment and a manual increase adjustment are necessary, the amounts must be combined (netted) for one manual entry in the same field, with an explanation in the Remarks field.
- C. Any absence without pay occurring from July 1 through July 11 will require an offset to the system generated adjustment. The " minus adjustment" must not exceed the amount of the system generated adjustment. If you need help with this calculation, please call our office for assistance.
- D. If an employee is on accident pay for the entire pay period, you need to post 10 days absent and minus the system generated increment adjustment by entering the reduction amount with a minus sign in the ADJ REG WITH RET field. The accident dollars to be paid will be calculated by adding the system generated increment adjustment to the biweekly salary times the accident rate (.6667). The result should then be entered in accident \$ field with the corresponding hours in accident hours field. Please call our office for explanation on how to handle partial accident pay.

If you have any questions regarding any of these changes, please call our office at 410-260-7401.