


Date: November 6, 2015

TECHNICAL LETTER
HR/Salary 2015-25

To: Human Resources Officers
Payroll Managers

From: Evelyn Nazario 
Associate Vice Chancellor
Human Resources Management

Theresa Hines 
Director, HRPDOS
Human Resources Management

Subject: **REMINDER: 2015 "Table of Workdays" Reconciliation Requirements**

Colleagues:

We are pleased to provide you this annual reminder on the "Table of Workdays" reconciliation requirements and reporting. Campuses are responsible for providing annual deficit hours reconciliation reports to Systemwide Human Resources Management by **Friday, February 19, 2016**.

Technical Letter [HR/Salary 2015-25](#) is attached for your reference.

Please feel free to contact us if you have any questions or concerns.

Warm regards,


Evelyn and Theresa

Date: November 6, 2015

Code: TECHNICAL LETTER
HR/Salary 2015-25

To: Human Resources Officers
Payroll Managers

Reference: HR 2003-28

From: Evelyn Nazario 
Associate Vice Chancellor
Human Resources Management

Theresa Hines 
Director, HRPDOS
Human Resources Management

Subject: **REMINDER: 2015 "Table of Workdays" Reconciliation Requirements**

Summary:

This technical letter provides information regarding the annual December review requirements for reconciling deficit hours for non-exempt employees whose work schedules differ from the State's standard shift (Monday through Friday, eight hours per day).

Action Item(s):

Provide annual deficit hours reconciliation report by **February 19, 2016**

Affected Employee Group(s)/Unit(s):

Non-exempt employees on alternate/compressed work schedules

Background:

Coded memo [HR 2003-28](#) advised campuses of certain recordkeeping and payment requirements for non-exempt employees subject to Fair Labor Standards Act (FLSA) regulations who are assigned to work week schedules that do not conform to the standard pay periods prescribed by the Department of Finance. Specific guidelines and instructions were provided to ensure FLSA compliance, including administration of the "Table of Workdays" method (also referred to as "plus/minus" or "excess/minus"). This method is used to maintain an accounting of deficits (debits) or excess hours (credits), as appropriate, for employees whose work schedules differ from the State's standard shift (Monday through Friday, eight hours per day).¹

The FLSA provides certain record-keeping requirements for employees subject to FLSA, including the prompt payment of wages and payment of an employee's minimum wages for all work actually performed in a given pay period. As a result, [HR 2003-28](#) instructed campuses to review their current practices to ensure that requirements specific to recordkeeping and the administration of "excess" and/or "deficit" hour balances were satisfied.

As a reminder, all campuses must reconcile employees' deficit hours at least once each calendar year in December and provide an annual report to the Vice Chancellor of Human Resources.

December 2015 Reconciliation Requirements

December 2015 Reconciliation: The December 2015 reconciliation timeline is the standard timeline. In consideration of campus leave posting practices, campuses are requested to reconcile deficit balances incurred from January through December 2015 and to furnish the required report to Systemwide Human Resources Management by **February 19, 2016**.

¹ "Credits/excess hours" are regularly scheduled hours worked in excess of standard hours within a given pay period. "Debits/deficit hours" are regularly scheduled hours not worked by the employee within a given pay period that were paid by the employer.

Distribution:

CSU East Bay President
CSU Maritime Academy President
Vice Chancellor, Human Resources

All Campus Vice Presidents
Campus Financial Service Officers
Campus Benefits Officers

Systemwide Financial Services

State University Police Association (SUPA): For Unit 8 employees, annual reconciliation requirements remain in effect in that any deficit hour balances incurred from January through December will be offset by accumulated excess hours incurred in that same year, and if an excess hour balance remains, it will be reconciled and paid out as part of the annual reconciliation process in December. Refer to Technical Letter [HR/Salary 2010-24 Supplement #1](#) for detailed information.

Action Item

Campuses are responsible for reporting deficit hours to the attention of Valerie Kerbs via e-mail at vkerbs@calstate.edu by **Friday, February 19, 2016**. Please report the deficit hours in the reporting format provided in Attachment A, which includes a sample on how to complete the report. If there are no deficit hours to report for your campus, please submit the report and indicate "NONE TO REPORT."

Please contact Systemwide Human Resources if you have questions regarding this coded memo communication at (562) 951-4411. This document is available on Human Resources Management's Web site at: <http://www.calstate.edu/HRAdm/memos.shtml>.

EN/DTH/vk

Attachment

SAMPLE **2015 Deficit Hours Reconciliation Report**

CAMPUS: _____
CONTACT NAME: _____
CONTACT PHONE: _____
CONTACT E-MAIL: _____

Return completed report to Valerie Kerbs via e-mail at: vkerbs@calstate.edu by February 19, 2016.

(A)	(B)	(C)	(D)	(E)	(F)
Unit	Employee Name (Last, First Initial)	Class/Job Code	Total Deficit Hours	Leave Hours Used to Offset ²	Accounts Receivable Amount Due ³
<i>Sample Format:</i>					
Unit 5	Custodian, L	2015	16	n/a	\$xxx.xx
Unit 7	Parking, O	8810	20	20	n/a
**Sort report by Unit, then Employee Name					

^[2] Pursuant to HR 2003-28, leave balances used to offset deficit hours may include vacation and compensatory time off (CTO) hours. "Holiday Credit" leave balances acquired under prior collective bargaining contract provisions or CSU policy also may be used. Sick leave hours are not eligible for supplementation for regular work hours unless the employee is sick. As a reminder, the minimum increment for Personal Holiday hours is "one unit" which equates to one day of an employee's regular work schedule.

^[3] Refer to Integrated CSU Administrative Manual (ICSUAM), "Accounts Receivable Collections" (Policy # 3131.01) and SCO PPM Section I