



2024 ACROSS-THE-BOARD INCREASES

TRANSACTION PROCESSING GUIDANCE

When processing the across-the-board salary increases (ATB), it is imperative that agencies identify any individuals that are currently receiving a temporary pay increase. Calculations must be processed manually by the agency for employees in these situations. **Please Note:** *The Division of Personnel (DOP) Hourly Rate Calculator will not be accurate in these situations.*

ATBs for employees currently receiving some type of temporary pay increase, including temporary upgrades, discretionary increases under the DOP Pay Plan Policy that are temporary in nature, or pay differentials for serving on special teams must be calculated as follows:

- Start with the salary the employee was receiving BEFORE the temporary increase (be cautious because some individuals have been receiving a temporary increase for several years).
- Then add the appropriate ATB amount which is dependent upon your agency's established work schedule (i.e., hours worked per week),
- Finally add the temporary money on top of the newly calculated pay rate.

The State Budget Office, in agreement with the DOP and State Auditor's Office, have calculated the amount of the ATB as follows:

PAY CLASS	HOURS WORKED PER WEEK	HOURLY INCREASE
HRL40	40	1.3943
HRL37	37.5	1.4872
HRL35	35	1.5935
SAL40 37 or 35	40, 37.5, or 35	2900 (ANNUAL INCREASE)

If the employee has no other salary changes since the temporary pay increase was given, agencies will add the appropriate ATB amount to the rate the employee was receiving prior to

the temporary pay increase, and then add the temporary pay increase on top of the newly calculated pay rate. Here is an example:

Jane is paid based on an hourly rate working for a 40 hour per week agency. She was placed on a temporary upgrade in January 2024 and received a 5% temporary pay increase. Her hourly rate before the increase was \$14.5507. The 5% temporary upgrade increased her hourly rate to \$15.2782 ($\$14.5507 \times 1.05 = \15.2782). When determining her hourly rate with the ATB, take her hourly rate BEFORE the temporary pay increase (\$14.5507) and add the ATB (\$1.3943 for a 40 hour agency) to get her new hourly rate \$15.9450. THEN add the 5% for the temporary pay increase back ($\$15.9450 \times 1.05 = \16.7422). The ESMT for Jane's ATB should have her hourly rate as \$16.7422.

Here is a slightly different scenario:

Jane is a salaried employee working for a 40 hour per week agency who was temporarily upgraded in January 2024. Her salary prior to the temporary upgrade was \$30,266. She was given a 5% temporary pay increase which raised her salary to \$31,779.30. To give Jane the ATB in this case, take her salary prior to the temporary pay increase (\$30,266) and add \$2,900 ($\$30,266 + \$2,900 = \$33,166$). THEN add the 5% temporary upgrade increase ($\$33,166 \times 1.05 = \$34,824.30$). The ESMT for Jane's ATB in this case should have her salary as \$34,824.30.

Agencies will also need to make sure to include any salary increases the employee received from the time of the temporary pay increase until the ATB which will be effective July 1, 2024. These would include promotions, reallocations, merit increases, and other salary adjustments.

The following is a more complex scenario:

John works for a 40 hour per week agency and started receiving a 10% temporary increase for serving on a CERT team on September 1, 2015. His hourly rate prior to the temporary increase was \$11.5817. John has since received a 7% promotional increase on August 1, 2016 and a reallocation on May 1, 2017 with a 12% increase in pay. Here is how John's ATB would be calculated:

- Hourly rate prior to the temporary increase was \$11.5817
- Add the 7% promotional increase: $\$11.5817 \times 1.07 = \12.3924
- Add the 12% reallocation increase: $\$12.3924 \times 1.12 = \13.8794
- Add the ATB increase: $\$13.8794 + \$1.3943 = \$15.2737$
- Finally, add the temporary money back: $\$15.2737 \times 1.10 = \16.8010

The ESMT for John's ATB should have his hourly rate as \$16.8010.

Employees working less than 1.00 FTE

There is no difference in the calculation for hourly employees who work less than 1.00 FTE. They will receive the increase just like full time hourly employees, based on the agency's hours worked per week (see chart above).

For additional assistance, feel free to call the DOP Staffing & Recruitment section at 304-414-1852.