

**Why is there a discrepancy between my gross annual earnings and my annual base salary?**

**CALCULATION OF GROSS ANNUAL EARNINGS**

How do you determine the biweekly factor for leap year and non-leap year?  
 The multiplication factor that is used to determine a biweekly salary is calculated by dividing the number of days in a pay period by the number of days in the year ( $14/365 = .038356$ ).

Whenever there is a leap year, this factor changes to accommodate the extra day ( $14/366 = .038251$ ).

Example: The fiscal year of **(4/1/19 - 3/31/20)** contained an extra day and, therefore, used the leap year multiplication factor to determine the biweekly earnings.

Time Period	Annual Salary	Multiply Factor	Biweekly Salary
1/3/19 to 1/16/20	\$60,687	0.038251	2321.34

Example: This fiscal year of **(4/1/18-3/31/19)** did not contain an extra day and, therefore, used the non-leap year multiplication factor to determine the biweekly earnings.

Time Period	Annual Salary	Multiply Factor	Biweekly Salary
12/31/18 to 1/13/19	\$60,687	0.038356	2327.71

Normally, there are 26 pay periods during a calendar year. Due to the idiosyncrasies in the calendar and the State's payroll cycle, State employees occasionally receive 27 paychecks in a calendar year, instead of 26. When this occurs, the employee's gross annual earnings will be higher than the annual salary.

**Leap Year Impact on Paychecks**

The bi-weekly gross pay for employees paid on an “annual salary basis” (full-time employees), in payroll, is calculated on either a 365 day or a 366 day calendar year if the year is a leap year. During the State’s fiscal year (April 1 – March 31) in which a leap year falls (an extra day in February), employees will notice a reduction in their gross bi-weekly pay even though their salary does not change. For example, bi-weekly gross pay of an academic employee paid in this mode will be calculated as 14/366th of his her annual salary during a leap year and as 14/365 of the base annual salary during a regular year.

\*\*Please note that the non-leap year factor change will take effect on the paycheck date **April 11, 2019**.

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