

How do you determine the biweekly factor for leap year and non-leap year?

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.

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 ($14/365 = .038356$).

Time Period	Annual Salary	Multiply Factor	Biweekly Salary
Dec. 25, 2014 – Jan. 7, 2015	\$60,687	.038356	\$2,327.71

The fiscal year of April 1, 2015 – March 31, 2016 contains an extra day and, therefore, we are to use the leap year multiplication factor to determine the biweekly earnings.

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

Time Period	Annual Salary	Multiply Factor	Biweekly Salary
April. 2, 2015 – April. 15, 2015	\$60,687	.038251	\$2,321.34

Note

Since the biweekly period of 14 calendar days contains 10 work days for most employees, computation for services of less than a full biweekly period on a calendar-day basis would result in many inequities. Therefore, payment for salary for less than a full biweekly period is computed on the basis of a work-day rate, which is determined by dividing the biweekly rate by 10.