Salary Calculations
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Rounded to the nearest whole dollar, biweekly salary

**Biweekly Salary**
Excel Formula:
\[ \text{round (current bi-weekly rate \times (1 + percent increase), 0)} = \text{new bi-weekly rate} \]

Example: *(3% wage increase applied to a bi-weekly salary of $2,857)*
=\text{round($2,857\times(1+.03),0)=}$2,943

**Annual Salary**
Excel Formula:
\[ \text{mround (current annual rate \times (1 + percent increase), 26)} = \text{new annual rate} \]

Example: *(3% wage increase applied to an annual salary of $74,282)*
=\text{mround($74,282\times(1+.03),26)=}$76,518

→*Use these formulas for calculating Acting Assignment Pays, Supervisory Differential Adjustments and MCCP wage increases.*


Acting Assignment Pay
Employee eligibility for an Acting Assignment: Absent exigent circumstances, an employee should meet all of the following criteria:

- The employee meets the MQs to the class to which assigned.

- The employee is not on probation and has at least satisfactory performance in latest performance review.

- The employee’s underlying classification has a logical relationship with the acting assignment (e.g., an employee appointed to class 1241 HR Analyst acting as a 1244 Sr. HR Analyst).
Criteria for selecting an employee for an Acting Assignment: Eligible employees should be considered for an acting assignment based on the following criteria:

- Education and experience
- Fairness and equity
- Interest
- Performance
- Seniority
Rotation of Employees in an Acting Assignment: Departments should consider rotating acting assignments when operationally feasible so that more than one employee has the opportunity based on the following criteria:

- **Length of the assignment (i.e., consider for assignments lasting more than a month).**

- **Education and experience required for the assignment (e.g., requires supervision).**

- **Time required to become proficient in the assignment (e.g., rotating assignment would cause too much down time due to repeated onboarding for rotated employees).**
• Assignments are temporary *(generally for less than one year)*.

• Performs the *full range* of duties of the higher classification.

• Duties performed are not covered by the employee’s appointed classification.

• Performs duties for at least 10 *consecutive* days.
  
  – *Creates a reasonable threshold to ensure that the full range of duties are performed.*
  
  – *Upon meeting this threshold, acting assignment pay is retroactive to beginning of the assignment.*


• Position to which assigned is *budgeted*.

• Assignment must be in *writing*.

• CalPERS covered classifications are limited to working no more than 960 hours per fiscal year in an acting assignment in a position that is vacant during recruitment for a permanent appointment per Gov. Code §20480. Acting assignments pursuant to backfilling a leave are not covered.
Acting Assignment Pay

• Provides for a 5% adjustment to the employee’s salary (but not more than class in which acting).

  — Exceptions:
  ▪ Fire, Police, Project Mgr. – like-work, like-pay
  ▪ Local 21/MCCP – acting assignments based on top of entitlement range (not top of extended ranges or ranges B & C)
  ▪ MCCP – allows for short-term, post-appointment adjustments up to top of range C
  ▪ MEA Executive Management Unit – ineligible
  ▪ Auto. Mach., Local 1414, Crafts Coalition, Plumbers, Local 38, Building Inspectors, UAPD, MEA Misc. – 7.5%
  ▪ Deputy Probation Officers – 5% or 7.5%, depending on length of assignment

• The Acting Assignment provision of the MOU of the class to which employee is appointed, not acting, is the applicable provision.

• Employees in an acting assignment are not eligible for supervisory differential pay.

• Employees may be eligible for other premiums associated with the classification to which appointed, not the classification in which acting.
**Local 21 Example**: Employee in class 5241 Engineer, at step 5, acts as a class 5212 Engineer/Architect Principal. Pay five percent (5%) above the employee's base salary.

### Salary Grades

<table>
<thead>
<tr>
<th>Class 5241N</th>
<th>Class 5212N</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1</td>
<td>Step 1</td>
</tr>
<tr>
<td>$121,550</td>
<td>$163,332</td>
</tr>
<tr>
<td>Step 2</td>
<td>Step 2</td>
</tr>
<tr>
<td>$127,634</td>
<td>$171,496</td>
</tr>
<tr>
<td>Step 3</td>
<td>Step 3</td>
</tr>
<tr>
<td>$134,030</td>
<td>$180,102</td>
</tr>
<tr>
<td>Step 4</td>
<td>Step 4</td>
</tr>
<tr>
<td>$140,738</td>
<td>$189,098</td>
</tr>
<tr>
<td>Step 5</td>
<td>Step 5</td>
</tr>
<tr>
<td>$147,784</td>
<td>$198,536</td>
</tr>
</tbody>
</table>

**Ext. Range**
- Step 6 - $203,372
- Step 7 - $208,494
- Step 8 - $213,512
• **Local 21 Example continued:**
  - Employee may receive a 5% adjustment not to exceed $198,536 (top of grade for class 5212, class acting in, exclusive of ext. range).
  - Use one of the following formulas in Excel:

  **Bi-Weekly Salary**
  \[ \text{Bi-Weekly Salary} = \text{round}($5,684 \times (1 + 0.05), 0) = $5,968 \]

  **Annual Salary**
  \[ \text{Annual Salary} = \text{mround}($147,784 \times (1 + 0.05), 26) = $155,168 \]
**SEIU Local 1021, Misc. Example**: Employee in class 8226 Museum Guard, at step 3, acts as a class 8228 Museum Security Supervisor. Pay one salary step above or if at top step, five percent (5%) above the employee's base salary.

### Salary Grades

<table>
<thead>
<tr>
<th>8226N</th>
<th>8228N</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1 - $56,628</td>
<td>Step 1 - $63,050</td>
</tr>
<tr>
<td>Step 2 - $59,488</td>
<td>Step 2 - $66,196</td>
</tr>
<tr>
<td><strong>Step 3 - $62,452</strong></td>
<td><strong>Step 3 - $69,524</strong></td>
</tr>
<tr>
<td>Step 4 - $65,572</td>
<td>Step 4 - $73,008</td>
</tr>
<tr>
<td>Step 5 - $68,848</td>
<td>Step 5 - $76,648</td>
</tr>
</tbody>
</table>
• **Exception**: Electricians, Local 6; TWU, Local 200; SEIU, Nurses; DSA; MSA

• “[S]hall be paid at a step of the established salary schedule of the higher class which is at least five percent (5%) above the employee’s base salary but which does not exceed the maximum step of the salary schedule of the class to which temporarily assigned.” Accordingly, these employees do not merely receive an additional 5%, but a step in the salary grade of the higher class which is **at least 5%** above their current base; this will typically be greater than 5% since the salary steps between the employee’s class and the acting class do not line up the overwhelming vast majority of the time.
**Electricians, Local 6, Example 1**: Employee in class 7345 Electrician, at step 5, acts as class 7238 Electrician Supervisor I. Pay at Step 4 of class 7238 as that provides an increase of 7.66% which is at least 5% more than the employee’s current base salary.

**Salary Grades**

<table>
<thead>
<tr>
<th>7345N</th>
<th>7238N</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1 - $87,386</td>
<td>Step 1 - $98,800</td>
</tr>
<tr>
<td>Step 2 - $91,754</td>
<td>Step 2 - $103,714</td>
</tr>
<tr>
<td>Step 3 - $96,330</td>
<td>Step 3 - $108,914 (2.55%)</td>
</tr>
<tr>
<td>Step 4 - $101,140</td>
<td>Step 4 - $114,348 (7.66%)</td>
</tr>
<tr>
<td>Step 5 - $106,210</td>
<td>Step 5 - $120,094</td>
</tr>
</tbody>
</table>
Electricians, Local 6, Example 2: Employee in class 6249 Senior Electrical Inspector, at Step 5, acts as class 6250 Chief Electrical Inspector. Pay at Step 4 of class 6250 as that provides a full step increase (even though slightly lower than 5%) as the salary steps for the classes line up (i.e., 6249 Step 3 = 6250 Step 1; 6249 Step 4 = 6250 Step 2; 6249 Step 5 = 6250 Step 3), and 6250 Step 4 is the step above the employee’s base salary.

Salary Grades

<table>
<thead>
<tr>
<th>6249N</th>
<th>6250N</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1 - $111,514</td>
<td>Step 1 - $122,594</td>
</tr>
<tr>
<td>Step 2 - $117,078</td>
<td>Step 2 - $129,116</td>
</tr>
<tr>
<td>Step 3 - $122,954</td>
<td>Step 3 - $135,564 (0.00%)</td>
</tr>
<tr>
<td>Step 4 - $129,116</td>
<td>Step 4 - $142,324 (4.99%)</td>
</tr>
<tr>
<td>Step 5 - $135,564</td>
<td>Step 5 - $149,448</td>
</tr>
</tbody>
</table>
### MOU | Rate | After
--- | --- | ---
Auto. Mach., L1414 | 7.5% | 5th consecutive work day
Build. Inspec. | 7.5% | 4th consecutive work day
Craft Coalition | 7.5% | 5th consecutive work day
Electricians, L6 | step of higher class, at least 5% above employee’s base | 5th consecutive work day
Laborers, L261 | 5% | 5th consecutive work day
Oper. Eng., L3 | 5% | 10th consecutive work day
Painters | 5% | 9th consecutive work day
Plumbers, L38 | 7.5% | 5th consecutive work day
Stat. Eng., L39 | full rate (for L39) | 15th work day in rolling 12 month period
TWU, L200 | step of higher class, at least 5% above employee’s base | 10th consecutive work day
TWU, L250-A, Auto. | “a higher salary” | 11th consecutive work day
IFPTE, L21 | 5% | 10th consecutive work day
Team. L856, Misc. | 5% | 9th consecutive work day
TWU, L250-A, Multi. | 5% | 10th consecutive work day
MMA | - | -
MEA Misc. | 7.5% | 10th consecutive work day
SEIU Misc. | 5% | 10th consecutive work day within 60 work day period
SEIU Nurses | step of higher class, at least 5% above employee’s base | 10th work day within 60 work day period
Sup. Nurses | 5% | 10th work day within 60 work day period
UAPD | 7.5% | 10th consecutive work day
DA Invest. Assoc. (DAIA) | 5% | 11th consecutive work day
Dep. Prob. Off. (DPOA) | 5% or 7.5% | 4th work day or 10th work day
Deputy Sheriffs (DSA) | 5% | 10th consecutive work day
IPOA | full rate | upon assignment
MSA | step of higher class, at least 5% above employee’s base | 10th consecutive work day
| 7.5% | upon assignment
Acting Assignment Pay

- **Report Acting Assignments to DHR After 6 months:** Laborers, IFPTE, Local 21, Electricians, SEIU, Local 1021 Misc., Crafts Coalition, UAPD and MEA. Acting assignments are not intended to exceed six (6) months except to the extent required to backfill a position where the incumbent is on approved leave. When an acting assignment exceeds six (6) months, the relevant department shall, within fourteen (14) calendar days, provide a written report to the Department of Human Resources explaining why the position has not been filled through the merit-based exam process.
• DHR delegates approval authority for Acting Assignment Pay to each department’s Appointing Authority or their designee.

• Departments should complete the Acting Assignment Pay Form to maintain a record of the justification and approval as DHR, the Controller’s Office, and the Mayor’s Office will periodically audit them.

• The Acting Assignment Pay form can be found on the Classification and Compensation webpage, here: http://sfdhr.org/sites/default/files/documents/Classification-and-Compensation/Acting-Assignment-Pay-Form.pdf

The Classification and Compensation Division is available to provide guidance on administration of Acting Assignment Pay.
Supervisory Differential Adjustments
Supervisory Differential Adjustments

- Employee supervises, directs and is accountable for subordinate’s work; supervisor possesses the same technical abilities as supervisee
- Supervisory relationship is permanent and appropriate
- Supervisor is appointed to the classification assigned to supervise subordinate’s work
- Supervisor’s salary grade is less than 5% over the supervisee’s salary grade
- No more than a 10% adjustment per fiscal year in order to achieve 5% differential. If differential is still present the next fiscal year additional adjustments can be made to achieve 5% differential
- Local 21 and MEA allow same class-over-class
• **Examples:**

1. If the supervisor’s salary grade is only 4% higher than the supervisee’s salary grade, the supervisor’s salary grade will be increased by 1% to reach 5%.

2. If the supervisor’s salary grade is 5% higher than the supervisee’s salary grade (i.e., **base pay**), the supervisee may still earn more money than the supervisor through premiums (e.g., 10% night shift premium) or higher step placement.
**Example 3**: Employee in class 1823 Senior Administrative Analyst is supervising a 1654 Accountant III. The supervisor’s **salary grade** is only 4% higher than the supervisee’s salary grade. We look at top step when evaluating salary grade. [i.e., ($111,280/$107,068) - 1 = 3.9%]

**Salary Grades**

<table>
<thead>
<tr>
<th>1823N</th>
<th>1654N</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1 - $91,546</td>
<td>Step 1 - $88,088</td>
</tr>
<tr>
<td>Step 2 - $96,122</td>
<td>Step 2 - $92,482</td>
</tr>
<tr>
<td>Step 3 - $100,932</td>
<td>Step 3 - $97,110</td>
</tr>
<tr>
<td>Step 4 - $105,976</td>
<td>Step 4 - $101,946</td>
</tr>
<tr>
<td>Step 5 - $111,280</td>
<td>Step 5 - $107,068</td>
</tr>
</tbody>
</table>
Example 3 continued:

In order to calculate 5% above the supervisee’s rate of pay, use one of the following formulas in Excel:

**Bi-Weekly Salary**

\[ \text{Bi-Weekly Salary} = \text{round}($4,118 \times (1 + 0.05), 0) = $4,324 \]

**Annual Salary**

\[ \text{Annual Salary} = \text{mround}($107,068 \times (1 + 0.05), 26) = $112,424 \]
**Example 4**: Employee in class 2551 Mental Health Treatment Specialist, supervising a 2593 Health Program Coordinator III. The supervisee’s salary grade is 5.81% higher than the supervisor’s salary grade [i.e., \(\frac{110,786}{104,702} - 1 = 5.8\%\)]

### Salary Grades

<table>
<thead>
<tr>
<th>2551N</th>
<th>2593N</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1 - $86,164</td>
<td>Step 1 - $91,130</td>
</tr>
<tr>
<td>Step 2 - $90,454</td>
<td>Step 2 - $95,706</td>
</tr>
<tr>
<td>Step 3 - $94,978</td>
<td>Step 3 - $100,490</td>
</tr>
<tr>
<td>Step 4 - $99,736</td>
<td>Step 4 - $105,508</td>
</tr>
<tr>
<td>Step 5 - $104,702</td>
<td>Step 5 - $110,786</td>
</tr>
<tr>
<td>Step 6 - $113,490 (Ext. Range)</td>
<td></td>
</tr>
<tr>
<td>Step 7 - $116,298</td>
<td></td>
</tr>
<tr>
<td>Step 8 - $119,132</td>
<td></td>
</tr>
</tbody>
</table>
• **Example 4 continued:**

  – In order to calculate 5% above the supervisee’s top step, use one of the following formulas in Excel:

  **Bi-Weekly Salary**
  
  \[ \text{Bi-Weekly Salary} = \text{round}($4,261*(1+.05)),0) = $4,474 \]

  **Annual Salary**
  
  \[ \text{Annual Salary} = \text{mround}($110,786*(1+.05)),26) = $116,324 \]
• **Example 4 continued:**

  – **However**, going 5% above the supervisee’s salary grade, would exceed the adjustment limit of two (2) full steps, approximately 10%, per fiscal year.

    \[
    \frac{116,324}{104,702} - 1 = 11.1\% \text{ adjustment for supervisor}
    \]

  – Alternatively, we can add 10% to the supervisor’s salary grade, the maximum adjustment allowed in one fiscal year:

    **Bi-Weekly Salary**
    
    \[
    \text{round}(4,027 \times (1 + .10), 0) = 4,430
    \]

    **Annual Salary**
    
    \[
    \text{mround}(104,702 \times (1 + .10), 26) = 115,180
    \]
Example 5:

- If the supervisor is at Step 3 and the supervisee is at Step 5, even though the supervisor’s salary grade is 5% higher than the supervisee’s salary grade, the supervisor’s rate of pay will be 5% below the supervisee’s rate of pay. There is no supervisory differential issue here as the supervisor’s salary grade is above the supervisee’s salary grade.

- Appointing officer may adjust the salary step of the supervisor to achieve a differential but does not have to, as the supervisor’s grade is higher than the supervisee’s.
DHR delegates approval authority for Supervisory Differential Adjustments to each department’s Appointing Authority or their designee.

Departments should complete the Supervisory Differential Adjustment form to maintain a record of the justification and approval as DHR, the Controller’s Office, and the Mayor’s Office will periodically audit them.

- Departments should maintain, with the completed form, an org chart documenting the permanent relationship between the supervisor’s classification and the supervisee’s classification.

The Supervisory Differential Adjustment form can be found on the Classification and Compensation webpage, here:

The Classification and Compensation Division is available to provide guidance on administration of Supervisory Differential Adjustments.