



MEMORANDUM

DATE: March 18, 2019

SUBJECT: Congressional Inquiry for Furlough Statistics
Information for Furloughed Agencies

TO: FPPS User Group (UG) Representatives
Datamart User Group Representatives

FROM: Linda Rihel-Todd, Chief
Payroll Operations Division //signed//

Some agencies have requested assistance in responding to a recent congressional inquiry. The inquiry is related to government shutdowns caused by lapses in appropriations and requests agency costs incurred as a result of the last three government shutdowns (October 1, 2013 to October 16, 2013; January 20, 2018 to January 22, 2018, and December 22, 2018 to January 25, 2019).

The IBC's Datamart team has built additional reports to assist with gathering the data requested. The labor cost file files provide information unique to each government shutdown period. As employees have varying work schedules, an average of 8 hours per employee was utilized in these reports to determine number of days and payroll costs.

As a reminder the following shutdown periods had various coding requirements. For the earlier shutdown periods it has been challenging to identify employees impacted and payroll costs. Pay codes for retro back pay were the same as codes for time worked. Due to the timing and return dates of the shutdown information data is only available for October 2013 and for December 2018-January 2019 shutdown periods.

Shutdown Periods:

October 1 to 16, 2013 (16 maximum days) –Time and attendance reporting of pay code 103 “Furlough” was required to document the shutdown days/hours for pay period (PP) 2013 21. Amended time and attendance reports were required changing pay code 103 to 010 “Regular” hours. The holiday, pay code 050, in October is included in the shutdown costs for furloughed employees. As pay code 103 has historically been used to record various types of administrative furlough, the reports exclude employee status history type of NOT equal to M or L (furlough or military furlough) to exclude code 103

not applicable to the shutdown. Unique labor cost reports for effective PPs 2013 21 and 2013 22 have been developed to identify any employee who had furlough code 103 for week two of PP 2013 21 and week 1 and 4 days of week 2 (including the holiday) for PP 2013 22.

January 20 to 22, 2018 (3 maximum days) – Time and attendance reporting of pay code 105 “government shutdown non-pay” was required although some agencies may have utilized the pay code 103 “furlough” for reporting on January 20, 2018 (pp 2018 03). PP 2018 04 time and attendance reports were coded as pay code 010 “regular” hours for January 21 to 22, 2018. Some agencies may have used pay code 060 “administrative leave” to record retro pay due on the furlough days. Queries indicate only a few employees working on Saturday January 20th with pay code 105 reported and therefore does not give a true representation of the employees that were furloughed. PP 2018 04 would most likely have the furloughed days coded for only one day as code 010. Off-cycle payments “Advances” were not required for this shutdown period. Our analysis has resulted that there is no way to determine a base number of furloughed employees and without a base number of employees it is impossible to perform calculations. The time reporting does not distinguish information changing shutdown non-pay status data to retro back pay by using unique codes the IBC cannot accurately capture data for this shutdown period. Agencies may need to utilize other documentation to identify furloughed employees and perform computations e.g., labor cost reports for specific employees for actual furlough days.

December 22, 2018 to January 25, 2019 (35 maximum days) – Pay codes 105 and 107 “government shutdown non-pay” were required for time and attendance reports coding to identify furloughed employees. Amended time and attendance reports were required for PPs 2018 27, 2019 01 and 2019 02. Time and attendance reports submitted with “government shutdown non-pay” hours were required to provide retroactive pay and were corrected to “government shutdown retroactive pay” (codes 106 and 108). PP 2019 03 time and attendance reports would have been coded with codes 106 or 108 to record the furloughed days. Four holidays occurred within this shutdown period and agencies may have coded time and attendance reports with pay code 050. Employee’s pay, from corrected time and attendance reports submitted, for both PPs were recalculated in PP 2019 03. Some agencies continued to submit corrected time and attendance reports in subsequent PPs.

The Datamart Labor Cost Dashboard “Furlough Payroll Costs” provides additional reports as well as four other separate reports previously communicated on February 24, 2019. While all the information in these reports is not required for the Congressional response the following Datamart reports may be utilized to provide responses to the Congressional inquiry for the October 2013 and December 2018 to January 2019 shutdown periods. The reports may be executed for the entire Department or for each individual employee for further assessment. Labor Cost transactions are the result of the most recent time and attendance data that was processed in each effective PP of the shutdown period e.g. 2018 27 through 2019 03 and the final amended T&A that was processed in the applicable processing PP.

The reports include the following summary criteria to gather the data required for the Congressional response.

- Provides cumulative amounts, number Furlough employees, Furlough Pay Code Hours, Furlough Payroll cost and Furlough Estimated days

- Pay codes required for time and attendance reporting for both shutdown periods e.g., Code(s) 103 or 105, 106, 107,108, 010 and 050
- As employees had varying work schedules/days the payroll costs are averaged on an 8 hour day schedule.
- The hours coded on the shutdown days are multiplied by the base rate deriving the payroll costs.
- Status History type NOT equal to M or L (Furlough or Military Furlough)

Reports:

1. *PIVOT - Furlough Cost Detail 2013*
 - Provides the same information as the cumulative with employee name, pay period and pay code
2. *PIVOT - Furlough Cost Cumulative 2013*
 - Information is only available from October 1, 2013 to October 5, 2013. Any employee who has furlough code 103 hours for those days were multiplied by the base rate deriving the payroll costs.
 - For period October 6, 2013 through October 16, 2013 (excluding two days for a normal weekend and included one holiday) estimates are based on a normal work schedule 8 days at 8 hours a day multiply by the base rate.
3. *PIVOT - Furlough Cost Detail (2018-2019)*
 - Provides the same information as the cumulative with employee name, pay period and pay code.
4. *PIVOT - Furlough Cost Cumulative (2018-2019)*
 - Information is available from December 22, 2018 to January 25, 2019.
 - Only furlough pay codes 106 and 108 coded on the time and attendance reports are multiplied by the base rate deriving the payroll costs.
5. *PIVOT – Furlough cost cumulative with Holiday (Preferred report as captures all applicable data)*
 - Information is available from December 22, 2018 to January 25, 2019.
 - Includes all furlough codes including the holiday 106, 108, and 050.
 - Employees on furlough and had 050 holiday coded on the TA for that pay period ensures the holiday is calculated into the totals. If holiday was not coded this report will still capture all applicable data.
6. *Pivot – Furlough Cost Detail with Holiday*
 - Provides the same information as cumulative time frame with employee name, pay period and pay code.
 - Furlough pay codes 106,108, and 050 were multiplied by the base rate deriving the payroll costs.

The attached payroll schedules may be helpful in identifying specific agency shutdown days.

FPPS/Datamart UG Representatives should feel free to contact the Customer Support Center at 888-367-1622 regarding the Labor Cost dashboard reports or Linda Rihel-Todd for questions related to the Congressional Inquiry.

Attachments

2013 Payroll Schedule
 2018 Payroll Schedule
 2019 Payroll Schedule