



STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

ROY COOPER  
GOVERNOR

CHARLES PERUSSE  
STATE BUDGET DIRECTOR

December 6, 2021

MEMORANDUM

TO: All Department Heads, Chief Financial Officers  
All State Departments, Institutions and Agencies

FROM: Charles Perusse *Charles Perusse*

SUBJECT: Funding for 2021 Appropriations Act Pandemic Bonuses

This memorandum provides guidance on funding and eligibility for pandemic bonuses outlined in the 2021 Current Operations Appropriations Act (Session Law 2021-180) and supplements the directive from the Office of State Human Resources sent to Human Resources Directors (HRD) on December 2, 2021.

**Funding for Pandemic Bonuses**

To make the December payroll deadline and ensure all agencies have sufficient cash on hand for pandemic bonus payments, the Office of State Budget and Management (OSBM) will provide an additional allotment in an amount equal to the agency's American Rescue Plan Act State Fiscal Recovery Funds (SFRF) appropriation for pandemic bonuses in the S.L. 2021-180 Committee Report. Agencies should submit allotment requests equal to the amount listed in Appendix A by **December 10, 2021**. Correspondingly, OSBM will reduce 3<sup>rd</sup> Quarter General Fund allotments by this same amount.

If the cash need for pandemic bonuses exceeds the amount appropriated in the Committee Report, please contact your OSBM Budget Execution analyst. The Department of Transportation should use funds available to the department for pandemic bonuses.

Once FY 2021-22 agency budgets are certified, agencies will use a journal entry to update the source of funds from General Fund to SFRF. Agencies should use the applicable premium pay bonus accounts that are referenced in the OSBM [Certification Memo instructions](#) to make payments. Agencies' SFRF allotments for pandemic bonuses will match the agency's actual expenses associated with the pandemic bonuses paid in December 2021.

UNC campuses will receive additional guidance from the UNC System Office.

### **Pandemic Bonuses Eligibility**

Employees are eligible for up to two bonuses.

1. A **\$1,000 Bonus** Awarded to State Employees for Work During the Pandemic  
Eligibility: A one-time, lump sum bonus of one thousand dollars (\$1,000) will be paid in the December 21, 2021, paycheck, awarded to permanent, full-time state employees, who are employed as of December 1, 2021.
2. A **\$500 Bonus** Awarded to State Employees for Work During the Pandemic<sup>1</sup>  
Eligibility: An additional, one-time, lump sum bonus of five hundred (\$500) will be in the December 21, 2021, paycheck, for permanent, full-time state employees who are employed as of December 1, 2021, and who meet at least one of the following eligibility criteria:
  1. The employee earns an annual salary that does not exceed seventy-five thousand dollars (\$75,000).
    - a. The bonus will be paid based on the employee salary as of December 1, 2021, before the Legislative Increase is applied, retroactively.
  2. The employee is employed as a law enforcement officer.
    - a. This bonus will be processed for employees in LEO Employee Groups: B, L, S and Q.
  3. The employee is an employee in the Division of Adult Correction and Juvenile Justice of the Department of Public Safety (DPS) with job duties requiring frequent in-person contact. OSHR has issued instructions to agency HRDs on how to identify and submit these employees for appropriate processing in the Integrated HR/Payroll system.
  4. The employee is employed in a position at a 24-hour residential or treatment facility operated by the Department of Health and Human Services (DHHS). OSHR has issued instructions to agency HRDs on how to identify and submit these employees for appropriate processing in the Integrated HR/Payroll system.

**Note:** Bonuses will appear as a one-line item on the December remuneration statement. For example, if an employee receives both the \$1,000 and \$500 bonuses, these payments will appear as one line item for Wage Type 1414 for \$1,500.

### **Part-time employees**

Bonuses for part-time employees will be prorated based on the hours entered in Planned Working Time. Agencies must ensure hours are correct for all part-time employees.

Thank you.

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<sup>1</sup> HB 334, Budget Technical Corrections, has been ratified by the General Assembly and affects the eligibility criteria for the \$500 pandemic bonus; this bill will change the *current* “employed as of” date from January 1, 2022, to December 1, 2021. If the Technical Corrections bill does not become law by December 7<sup>th</sup>, the \$500 Pandemic Bonus will not be processed in the December payroll.

## Appendix A: SFRF Appropriations for Pandemic Bonuses

Agency	Budget Code	FY 2021-22 SFRF Appropriation
<b>Agriculture, Natural, and Economic Resources</b>		
Department of Agriculture and Consumer Services	13700	3,211,368
Department of Labor	13800	568,304
Department of Environmental Quality	14300	2,427,131
Wildlife Resources Commission	14350	986,263
Department of Commerce	14600	2,960,668
Department of Natural and Cultural Resources	14800	2,932,989
<b>Education</b>		
Public Instruction	13510	1,580,095
DPI - Public Schools	13510	301,258,568
University of North Carolina	16011	92,277,624
Community College System	16800	331,399
NCCCS – Colleges	16800	31,385,903
<b>General Government</b>		
General Assembly	11000	1,428,804
Office of the Governor	13000	78,180
Office of State Budget and Management	13005	765,257
Department of Military and Veterans Affairs	13050	160,870
Office of the Lieutenant Governor	13100	10,525
Department of Secretary of State	13200	289,790
Office of the State Auditor	13300	242,056
Department of State Treasurer	13410	691,587
Department of Insurance	13900	697,611
Department of Insurance - Industrial Commission	13902	221,007
Department of Administration	14100	804,658
Office of State Human Resources	14111	127,417
Office of the State Controller	14160	279,636
Department of Information Technology	14660	1,922,912
Department of Revenue	14700	2,301,220
State Board of Elections	18025	99,227
Office of Administrative Hearings	18210	86,449
<b>Health and Human Services</b>		
Central Management and Support	14410	2,728,761
Aging and Adult Services	14411	115,766
Child Development and Early Education	14420	505,159
Public Health	14430	2,956,796
Social Services	14440	604,387
Health Benefits	14445	750,221
Services for the Blind/Deaf/Hard of Hearing	14450	504,408

Mental Hlth/Dev. Disabl./Subs. Abuse Serv.	14460	16,945,533
Health Service Regulation	14470	869,745
Vocational Rehabilitation Services	14480	1,487,287
<b>Justice and Public Safety</b>		
Administrative Office of the Courts	12000	9,658,157
Indigent Defense Services	12001	868,994
Department of Justice	13600	1,227,566
Department of Public Safety	14550	38,184,137
<b>Grand Total</b>		<b>545,000,000</b>