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MEMORANDUM NO. 2026-07

April 15, 2026

TO THE HEADS OF ALL STATE AGENCIES

Attention: Agency Heads, Chief Administrative and Fiscal Officers, Business Managers, Payroll and Human Resource Officers, and Personnel and Payroll Officers

Subject: Military Leave - Benefits and Compensation

I. PURPOSE

This memo supersedes Memorandum 2013-24 and advises agencies of the benefits, compensation, and procedures for processing state employee military leaves. When a State employee is called to regularly ordered military or naval duty, or active military service in a military operation, war or national emergency, the Connecticut General Statutes allow continued benefits and compensation for qualified employees.

II. AUTHORITY

Effective October 1, 2013, state legislation (Public Act 13-25 Section 6) provides for additional benefits and compensation for qualified State employees called to active military service in the armed forces of any state or the United States for a military operation, war or national emergency, for the duration of such call-up to active service. Qualified State employees are the Executive, Legislative or Judicial Department and Elected Officials, Officers and full-time employees (non-permanent and permanent).

Connecticut General Statute Sec 5-259d

(b) "...the state shall continue to provide coverage, under a [...] medical [...]insurance plan [...]for the dependents of any state employee and the state employee who is a member of the armed forces [...] called to active service [...] for a military operation, war or national emergency, [...]provided such state employee and dependents were covered by the insurance plan on the date the state employee was called to active service and the state employee continues to pay any amount that the employee was required to pay for coverage before being called to active service..."

(c) "...any state employee who is a member of the armed forces [...]and who has been called to active service [...] for a military operation, war or national emergency, shall continue to accrue all vacation time, equivalent leave time and sick time[...], except that if the accrual of

such vacation time, equivalent leave time or sick time pursuant to this subsection while on active service would cause the employee to exceed any limit on leave time[...] the employee shall be entitled to a leave of absence with pay as provided in section 27-33 from the date on which the employee was called to active service. After the expiration of such leave of absence with pay, the state employee shall receive part pay for the duration of such call-up to active service if the compensation received by the state employee for such active service is less than the employee's base rate of pay, plus longevity, in the employee's primary position. The state employee shall not be required to exhaust accrued vacation time, equivalent leave time or sick time in order to be eligible for the paid leave of absence and part pay..."

https://www.cga.ct.gov/current/pub/chap_067.htm#sec_5-259d

Connecticut General Statute Sec 27-33

"Each officer and employee of the state who is a member of the armed forces of the state or of any reserve component of the armed forces of the United States shall be entitled to absent himself from his duties or service while engaged in the performance of regularly ordered military or naval duty. No such officer or employee shall be subjected [...]to any loss or reduction of vacation or holiday privileges[...]. (E)ach officer or employee [...]shall receive his salary or compensation as such officer or employee, provided the period of absence in any calendar year shall not exceed thirty days."

https://www.cga.ct.gov/current/pub/chap_504.htm#sec_27-33

III. COMPENSATION

A. Full Pay

Qualified employees are entitled to receive their regular pay for thirty (30) calendar days from the date upon which they were called to qualified active duty under CGS Section 27-33 and/or the applicable collective bargaining agreement. Paid leave applies to a calendar year, if the call-up continues into the next calendar year, the activated employee is eligible for another thirty calendar days of paid military leave starting January 1 of that year.

B. Part Pay

After the expiration of the thirty-calendar day full pay, the State will make provision for part-pay under CGS §5-259d and/or the applicable collective bargaining agreement. Eligibility for "part pay" is contingent on the fact that the employee receives no other full pay from the State. The employee would be entitled to "part pay" for their **primary State position only**. Agencies are directed to consider the difference between the employee's **base rate of pay plus longevity, and the total compensation the employee receives for such active military service**.

a) Documentation and Retention

The employing agency must collect and retain, in accordance with the Connecticut State Library - State Records Management Program, the following information for all their employees who are **called to active duty** in the military:

1. Gross military pay information.

2. A copy of the Military Activation Orders
3. An election of Power of Attorney, if so elected, a certified copy is required.
4. Advice on mailing address for future pay checks.
5. Election to continue health care coverage, group life insurance coverage or dependent health care insurance.
6. Election to continue payroll deductions such as deferred compensation, credit union, etc.
7. All military Leave and Earnings Statements (LES) must be kept at the agency and used to reconcile the employee's pay when he or she returns to work.
8. A **notarized** *Payroll Information Release* form (CO-11) that gives the Comptroller the authority to request payroll information from the military. This will be done only if an agency is unable to obtain an activated employee's military LES. The form can be accessed on the State of Connecticut Comptroller's Forms website at <https://osc.ct.gov/forms/payroll-information-release-form/>.
9. A completed *Request for Information Regarding State Employees in the reserve of the Armed Forces of the United States* form (CO-13). This form can be accessed on the State of Connecticut Comptroller's Forms website <https://osc.ct.gov/forms/request-for-information-regarding-state-employees-in-the-reserves-of-the-armed-forces-of-the-united-states/>.

b) Eligibility

An employee's eligibility for part pay is based on the following conditions:

1. The employee, as defined in Section II, **must be full-time**. The employee may have permanent or non-permanent status provided they are full-time.
2. **The State employee must have been called to active duty** in the armed forces of any state or of any reserve component of the United States for a military operation, war or national emergency. Employees taking military leave for training or other military activations not related to a qualified event would not qualify for the additional benefits and compensation.

c) Comptroller Notification

For the employee who is to be activated, the first line of contact should be their agency Human Resources (HR), Personnel or Department of Administrative Services Benefits and Leaves Pod (HR). It is necessary that the agency HR collect the following information and forward it to the Office of the State Comptroller, Statewide Payroll & Time Management Division:

1. A copy of the employee's Military Orders.
2. *Request for Information Regarding State Employees in the reserve of the Armed Forces of the United States* form (CO-13).
3. A **notarized** *Payroll Information Release* form (CO-11).
4. A copy of the employee's Military LES.
5. An Election of Power of Attorney if so elected (a certified copy is required).

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Please forward the above copies to, osc.milpay@ct.gov. When this information is received, the Office of the State Comptroller will initiate the part pay certification.

d) Comptroller Certification

The Office of the Comptroller will certify to each employing agency the total military compensation. The employing agency, after determining eligibility, will use this to calculate the difference between total military compensation and the employee's base rate of pay, plus longevity, in the employee's primary State position. This certification will show the equivalent bi-weekly military compensation and will be sent to the agency Payroll Division, with a CC to the agency HR by the Comptroller's Statewide Payroll & Time Management Division. State Agency Payroll is directed to use only those amounts certified by the Comptroller to calculate part pay.

e) Comptroller Recertification

Once part pay has been initiated, if the active employee receives an increase or decrease in their military pay the Comptroller must recertify the active employee's total military compensation. Military and Federal COLA pay increases typically take effect in January, annually. Agencies are encouraged to request that their employees submit all LES while on active duty and the agency shall review them for any possible changes to military basic pay. If there are changes to the active employee's military basic pay, the agency should notify the Comptroller and forward a copy of the LES. Failure to comply with this process may result in an underpayment/overpayment to the employee.

IV. BENEFITS

The following benefits are to be provided to qualified employees, who are called to active service for a military operation, war or national emergency.

A. Vacation, Equivalent Leave and Sick Accruals

Equivalent leave time means leave time classified as other than vacation time or sick time and includes, but is not limited to, leave time classified as recess rather than vacation time. Personal leave time, compensation time or holiday compensation time is not included. State employees who have been activated in the military will continue to accrue all vacation time, equivalent leave time and sick time.

If these accruals of leave time cause the employee to exceed any limit under the General Statutes, regulations of Connecticut state agencies or a collective bargaining agreement, then the accrual limits will be temporarily waived to allow the employee to use the excess leave time before the latter of the following:

1. From the date of the state employee's discharge from active service until that state employee returns to state employment,
2. Not later than one hundred twenty calendar days after the state employee returns to employment,

3. Not later than one hundred twenty calendar days after the employee is credited with such excess leave time or
4. For state employees in teaching or professional positions in Unified School District #1 established pursuant to section 18-99a within the Department of Correction who were credited with equivalent leave time pursuant to this section, not later than one year after the employee is credited with such excess leave time.

No state employee shall be deemed ineligible for any benefit under this section or under any other provision of this chapter solely because such employee's leave time is classified as recess or other equivalent leave time rather than vacation time pursuant to the provisions of a collective bargaining agreement, including a collective bargaining agreement covering a state employee in a teaching, instructional or professional position in the Unified School District 1, 2 or 3 (CGS 5-259d).

For assistance entering benefit accruals refer to Core-CT Job Aid, *Military Service Procedures for Equivalent Leave and Maximum Leave Waiver*, https://portal.ct.gov/core-ct/-/media/core-ct/pdf/hcm-kb/time-and-labor-training-information/military_service_leave_job_aid.pdf?rev=a79dd2e03b704d6ab6a883100e21634e&hash=EF29F533D64C75B85FB8721C9302116B

B. Health Insurance Benefits

Unless the employee waives coverage to the CORE-CT Enrollment Statement, they and their dependents will continue their existing State group health insurance including medical and/or dental coverage by continuing to pay the employee share of the premium due. The employee share will be paid through payroll deductions if the earnings are adequate to cover the deduction amounts. If the employee does not have enough earnings in their payroll check to take the deductions, the agency will manually enroll the employee in Benefits Billing in Core-CT, and the employee will be billed monthly for the employee share. The employee or another person acting on their behalf must send payment to the employing agency that will enter the payment in Core-CT. (Refer to Comptroller's Memo 2007-08 for further information regarding health insurance premium payments including the process for terminating coverage for non-payment.)

An employee can elect to voluntarily waive their health coverage on their military leave event. Since this is considered a voluntary termination of coverage, a COBRA notice would not be issued. The employee will be eligible to re-enroll in coverage when they return to work. Questions should be directed to the employee's HR.

C. Group Life Insurance

In accordance with the provisions of the State of Connecticut Group Life Insurance Policy, employees on military leave without pay are granted the opportunity to maintain coverage for a period of one year, provided they continue to remit premiums during the leave. If the military leave lasts less than one year and all required premium payments are made during

such leave, an employee must resume payroll deductions immediately upon return to work to maintain continuity of coverage. Failure to do so will require evidence of insurability approved by the contracted insurance company if the employee wishes to rejoin at a later date.

If the military leave continues beyond one year, coverage must be terminated in the Core-CT system by the employing agency by processing a TEL (Terminate due to Extended LOA) event in Benefits Administration effective on the first anniversary of the date that the leave began. Coverage may be reinstated without evidence of insurability upon the employee's return to work, to the extent that:

1. All required premium payments were made during the military leave; and
2. They meet all eligibility requirements of a new employee prior to the reinstatement of coverage. The agency must contact the Employee Benefits Unit for reinstatement approval upon the employee's return from the leave.

For additional information, refer to the Group Life Insurance Summary Plan Description under the heading "Leave of Absence". The State of Connecticut Group Life Insurance Policy does not contain an exclusion for death due to acts of war.

D. Retirement

Documentation related to "part pay" episodes must be provided to the Retirement Services Division to ensure that such information is retained on the impacted employee's retirement record. This includes any calculation worksheets utilized to determine the "part pay" due such employee or any retroactive payments linked to this circumstance.

Any appropriate contributions for the member's specific system and plan membership should be deducted from the member's part pay. Then, if eligible, the employee may apply, upon return from military leave, to purchase full retirement credit for their qualifying military service provided he/she returns within ninety (90) days of honorable discharge. The cost will be based on the individual employee's plan requirements.

E. State of Connecticut Defined Contribution Plan (403(b) Plan, Roth 403(b) Plan and Deferred Compensation (457 Plan)

In 2013, the maximum annual contribution limit for the State of Connecticut Defined Contribution Plan (403(b) Plan, Roth 403(b) Plan and Deferred Compensation (457 Plan) is lesser of \$17,500 or 100% of gross salary. In either case, gross salary should be calculated using the "**part pay**" amount only. The amount of military pay the employee is receiving may not be included.

The provisions of the 403(b) Plan, Roth 403(b) Plan and Deferred Compensation (457 Plan) provide that employees that return to work subsequent to service in the uniformed services of the United States may make up contribution amounts they could have elected during that

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period as if their employment with the State of Connecticut had continued at the same rate without the interruption, minus any deferrals made during the period of the interruption. Employees should email the Comptroller Healthcare Policy and Benefit Division, DeferredCompPlans@ct.gov.

F. Earned Time Accrual

The employee may choose to exhaust their earned time (exclusive of accrued sick leave) prior to going on leave without pay status. However, the employee is not eligible to be paid for earned time and the "**part pay**" for the same period.

Upon return to State service, the employee may have their vacation time restored by repaying the salaries and wages paid for the time used. The amount of repayment would be calculated by deducting out the "**part pay**" entitlement.

V. AGENCY PAYROLL RESPONSIBILITIES

A. Mandatory Deductions

The following mandatory deductions must be made from the employee's "part pay":

1. Federal withholding tax, social security, and state withholding tax as applicable.
2. Retirement Contributions - Retirement contributions on any "part pay" should be deducted as required by the employee's tier and plan membership.
3. Garnishments - The amount to be deducted should be taken at a reduced rate based on the calculation formula stated on the execution notice.
4. Health Insurance - The employee's share of the premium payment for coverage elected.*
5. Retiree Health Fund - Effective July 1, 2013, all employees are required to contribute to the Retiree Health Fund. The amount will be the same as if the employee had remained working.
6. Life Insurance - If elected, to be deducted at the same rate as being paid at the time the employee left State service.*

*If an employee's "part pay" is insufficient to pay the full amount of these deductions, the employing agency will manually enroll the employee in benefits billing in Core-CT, and a monthly bill for the coverage will be generated and sent to the employee.

B. Voluntary Deductions

All other voluntary deductions may be taken from an employee's "part pay" if sufficient monies remain to pay these deductions.

C. Dues and Fees

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The following employee bargaining units have employees who are on military leave for a qualifying operation and have waived the deduction of dues and fees from the "part pay". When the part pay status ends and the employee begins receiving their state pay (due to returning to work or using accrued leave), the payroll deduction of union dues or fees must be reinstated immediately.

- Criminal Justice Inspectors
- Supervising Judicial Marshals
- Vo-Tech Faculty
- NP-1 State Police
- NP-2 CEUI
- NP-3 AFSCME, COUNCIL 4, LOCALS 196, 318M 355, 478, 538, 562, 610 & 704
- NP-4 AFSCME, Council 4, Locals 387, 391 & 1565
- NP-5 Protective Services
- NP-6/P-1 New England Health Care Employees, District 1199
- NP-8 Correctional Supervisors
- NP-9 State Police Lieutenants/Captains
- P-2 AFSCME, Council 4, Locals 269, 714 & 2663
- P-3A CSEA
- P-3B CSEA
- P-4 CSEA

If you have employees eligible for "part pay" in bargaining units not listed, please contact the active employee's agency payroll office to determine if dues or fees should be withheld from the employee's "part pay".

D. Agency Procedures for Retroactive Payments

Cumulative retroactive payments for the categories listed below are subject to mandatory deductions only, i.e., withholding tax, social security tax, retirement contributions, and garnishments.

1. "Part Pay" - Paid after expiration of the thirty-day paid military leave for the duration of the call up covered by CGS-259d.
2. "Full Pay" - Permanent and Non-permanent employees are eligible for thirty (30) days "full pay" for military leave covered by CGS 27-33 and/or the applicable collective bargaining agreement.
3. In addition, retroactive deductions for health and life insurance must be made. The agency payroll staff must calculate any retroactive amounts due (employer and employee shares) and send override amounts to the Office of the State Comptroller Healthcare Policy and Benefit Services Division for review.

VI. AGENCY PROCEDURES FOR STATE EMPLOYEES RETURNING FROM ACTIVE MILITARY SERVICE

A. Reconciliation

It will be necessary to reconcile the part pay upon the employee's return to State service. Copies of all LES must be maintained and submitted to the employing agency upon the employee's return to State service to reconcile the amount of part pay with the amount due the employee. Take the following steps to perform this reconciliation:

1. Obtain all copies of the employees' LES covering the period that they were in active military duty status.
2. Calculate total gross military compensation. Gross military compensation would include, (but is not limited to) base military pay and special pay which includes enlistment and re-enlistment bonuses. Other items not included in gross military compensation are (BAH) housing, (BAS) subsistence, (OHA) overseas housing allowance and travel allowances.
3. Please Note: Combat Zone Exclusions: Enlistment and re-enlistment bonus payments and imminent danger/hostile fire pay that occurs at the time when service is in a combat zone are excluded from gross military compensation.
4. Determine the gross military compensation paid for the first thirty days of active military duty in each calendar year. Subtract this amount from the gross military compensation.
5. Subtract military compensation received as a reimbursement of expenses. The remainder will be considered the adjusted gross military compensation.
6. Obtain all copies of the employees' State payroll records covering the period that they were in active military duty status. Calculate the total amount of "part pay" paid to the employee.
7. Determine the amount of what the State pay would have been, including any special payments (longevity pay, retroactive pay, inclement weather pay, etc.) for the same period, less the compensation received for the first thirty days of active military duty in each calendar year.
8. Add the amounts of step 5 and step 6, subtract the amount from step 7.
9. If the amount calculated in step 8 is less than the adjusted gross military compensation (step 4), the employee has been underpaid. The difference is to be paid to the employee as a lump sum payment.
10. If the amount calculated in step 8 is greater than the adjusted gross military compensation (step 4), the employee has been overpaid. The difference is to be repaid by the employee. Take the necessary steps, as outlined in the employee's collective bargaining contract or as prescribed by State policy, to obtain repayment from the employee.

B. Adjustments

The procedures for entering the "part pay", retroactive "part pay" Amounts and Retroactive 30-Day Military Leave Entitlements for Permanent or Non-permanent Employees on the Bi-Weekly Payroll, are as follows:

1. Full Pay and any Retroactive Payments:

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- Time Sheet Page: Hours; Time Reporting Code LMILA
- On the Additional Pay Page: Hours or Amount; Earnings Code PDL

2. Part Pay and any Retroactive Payments:

- Time Sheet Page: Amount; Time Reporting Code XMCUA or
- Hours; Time Reporting Code XMCUH
- On the Additional Pay Page: Hours or Amount; Earnings Code MCU

VII. REFERENCES


Additional resources available to agencies for assistance with employees Military Leave – Benefits and Compensation are:

A. [Bargaining Unit Contracts](#)

VIII. QUESTIONS

Any Comments or questions concerning this memorandum may be directed as follows:

- Military Part Pay Certification and Payroll
 - Comptroller, Statewide Payroll & Time Management Division, osc.milpay@ct.gov
- Benefits
 - Comptroller, Healthcare Policy & Benefit Services Division, <https://carecompass.ct.gov/agency-benefits-contacts/>

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