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| **Office of the Controller Job Aid** |
| **Responsible Unit** | **Payroll** | *August 3rd, 2023* |
| **Title** | *Payroll Calculation (Leap vs Non-Leap Year)* |

The State of Maryland calculates bi-weekly pay based on the annual salary spread across the number of days in the fiscal year. In fiscal years that include leap day (February 29th) the bi-weekly salary will decrease slightly since the annual salary spreads over 366 days instead of 365 days for a normal year.

**Non-Leap Year Factor:**

To compute the bi-weekly rate for twelve (12) month employees, divide the annual salary by 26.071428 (365/14).

**Leap Year Factor:**

To compute the bi-weekly rate for twelve (12) month employees, divide the annual salary by 26.142857 (366/14).