§ 521. Fees and travel expenses of jurors. (a) Except as provided in subdivision (b) of this section, trial and grand jurors in each court of the unified court system shall be entitled to an allowance equal to the sum of seventy-two dollars per day for each and every day of physical attendance wherein the court convenes, except that no person who is employed shall be entitled to receive such allowance if, pursuant to section five hundred nineteen of this article, their employer is prohibited from withholding the first seventy-two dollars of wages of such person during such period and such person's daily wages equal or exceed seventy-two dollars. If such person's daily wages are less than seventy-two dollars, such person shall be entitled to receive an allowance hereunder equal to the difference between seventy-two dollars and the amount of their daily wages. Such fees and those expenses actually and necessarily incurred in providing food and lodging for jurors shall be a state charge payable out of funds appropriated to the office of court administration for that purpose.

(b) No employee shall be entitled to receive the per diem allowance authorized by subdivision (a) of this section for any regularly scheduled workday on which jury service is rendered if, on such day, his or her wages are not withheld on account of such service.

(c) Notwithstanding any other provision of this section, a trial or grand juror may waive entitlement to the allowance authorized by subdivision (a) of this section. In such event the amount of such allowance shall be available to the chief administrator of the courts solely for the purposes specified in paragraph (m) of subdivision two of section two hundred twelve of this chapter, except that any such amounts not expended in such fashion as of the close of the fiscal year in which they became available shall be transferred by the comptroller to the supplemental jury facilities fund established pursuant to section ninety-four-c of the state finance law.