

Time-Keeping and Leave Accounting for UW-Extension Classified Employees

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Introduction

This document is a summary of information about classified time-keeping and leave accounting for permanent and project classified employees that is currently found in several different sources. Many of the topics covered are subject to collective bargaining. **If anything in it conflicts with the law or contract, the law or contract must be followed.** For the official language on these topics, refer to the:

- appropriate collective bargaining agreement for represented employees at http://oser.state.wi.us/section_detail.asp?linkcatid=389&linkid=27&sname=Human%20Resource%20Services
- compensation plan for non-represented employees at <http://oser.state.wi.us/section.asp?linkid=29>
- Wisconsin Human Resources Handbook at http://oser.state.wi.us/doctype_list.asp?doccatid=48&typeid=64

Other sources of information include:

- Ch. 230 Wis. State Stats. at <http://www.legis.state.wi.us/rsb/stats.html>
- Employment Relations (ER) and Merit Recruitment & Selection (ER-MRS) administrative code at <http://www.legis.state.wi.us/rsb/code/.htm>
The Benefits Handbook for WRS eligible employees
<http://www.etf.wi.gov/publications/et2119.pdf>

Questions

Classified *payroll* questions (timesheets, paychecks, earnings statements, leave reports, direct deposit, W-4s) should be directed to:

Rebecca Rohde
UW-Extension Payroll & Staff Benefits Office
432 North Lake Street, Room 105
Madison, WI 53706
608-262-1398 (phone)
608-265-5247 (fax)
rebecca.rohde@uwex.edu

Classified *human resources* questions (hiring, I-9s, leaves of absence, contract interpretation, pay rates) should be directed to:

Joann Johnson
UW-Extension Office of Human Resources
432 North Lake Street, Room 201
Madison, WI 53706
608-262-2546
608-262-6909 (fax)
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Collective Bargaining Units

Represented classified employees at UW-Extension are in the following collective bargaining units:

- 02 Administrative Support (WSEU)
- 03 Blue Collar and Non-Building Trades (WSEU)
- 06 Technical (WSEU)
- 07 Fiscal and Staff Services (WPEC)

Non-represented classified UW-Extension employees are in positions that include:

- 16 Supervisory (Non-Professional)
- 17 Supervisory (Professional)
- 98 Confidential/Supervisory (Professional)
- 99 Confidential (Professional) and Limited-Term Employment

The collective bargaining unit code for each employee is listed on the leave reports that are distributed bi-weekly. It is the number below the employee's seniority date.

Compensatory Time

This section is about *using* compensatory (comp) time. See Overtime section for information on *earning* compensatory time.

Classified employees should use comp time by January 1, if possible. The rules on carrying over comp time differ according to the employee's collective bargaining unit and Fair Labor Standards Act (FLSA) status as exempt or non-exempt.

Represented employees in **WSEU** who are **non-exempt** from FLSA may carry over comp time into the first four months of the next calendar year. If not used within the first four months it will be converted to cash payment on May 1. Any amount of comp time over 60 hours may be scheduled by the employer (supervisor), rather than the employee. (WSEU 6/4/1)

The options for represented employees in **WSEU** who are **exempt** from FLSA are left to the employer's (Office of Human Resources) discretion. The employer may convert unused comp time to cash at the end of the calendar year, or allow the employee to use it in the first four months of the next calendar year. Comp time not used by May 1 will be paid in cash. (WSEU 6/4/2)

Represented employees in **WPEC**, both **non-exempt** and **exempt** from FLSA, should also use comp time by January 1. Comp time not used by the end of the calendar year in which it is earned may be converted to cash payment January 1 if the employer (Office of Human Resources) offers it, and the employee accepts it. Employees may carry over up to 40 hours of comp time into the first six months of the next calendar year. Forty hours of carryover may be exceeded but only at the discretion of the Office of Human Resources. Comp time not used by July 1 will be converted to cash payment. Any amount of comp time over 80 hours may be scheduled by the employer (supervisor), rather than the employee. (WPEC 6/6/6, 6/6/5, 6/6/7, 6/6/8).

Employees in **WPEC** may request to carry over comp time into the second six months of the calendar year by submitting a written request to the Office of Human Resources by June 1. If approved, comp time that is not used by the end of the calendar year will be converted to cash payment. It will not be carried over into the next calendar year. (WPEC 6/6/7)

The employer (Office of Human Resources) has discretion to approve scheduled use of time off in lieu of cash payment for overtime hours for **non-represented** employees. If the time off cannot be scheduled by the employer within 12 months after the end of the calendar year in which it is earned, it will be converted to cash payment. (Comp Plan 4.03(2)(c)(2).)

Distribution of Payroll Documents

The pay distribution policy (G32) recently revised by the UW System Administration directs faculty, staff, and student employees to participate in direct deposit for receiving their pay. The goal of the policy is to eliminate the production of paper paychecks and deposit pay into faculty and staff bank accounts via Automated Clearinghouse (ACH). An alternative distribution method of a debit account will be available for those unable to establish a banking relationship.

All earnings statements for classified employees will be emailed to employees, unless they do not have email access. If an employee does not have access to email, he/she will receive a hard copy. The pay date is indicated on the earnings statement and is not affected by the date the earnings statement is distributed.

Contact the Payroll & Staff Benefits Office for other arrangements, holiday schedules and special accommodations.

Family/Medical Leave

State and federal statutes provide employees with the right to job-protected unpaid leave when they need time off from work to care for themselves or a family member who is seriously ill or to care for a newborn or newly adopted child. Eligibility for and entitlement to family and medical leave are different for each of the laws.

The Wisconsin Family and Medical Leave Act (WFMLA) and the Federal Family and Medical Leave Act (FMLA) allow eligible employees to take unpaid leave:

- to care for an infant or adopted child
- to care for a family member with a serious health condition
- to seek treatment for the employee's own serious health condition

In addition to the federal and state statutes UW-Extension classified employees may have other leave options available under Office of State Employment Relations (OSER) regulations, collective bargaining agreements, and university or UW-Extension policies. Whenever multiple laws, rules or policies apply to an employee's specific circumstances the provision that provides the most generous benefit to the employee shall be applied.

Because of the complexities involved in interpreting and applying multiple leave provisions to the maximum benefit of the employee you are strongly encouraged to consult with the Office of Human Resources for help in identifying the leave benefits applicable to an employee's specific circumstances.

Fiscal Year Reports – Encumbrances, Appointments

When a classified employee is hired, the Office of Human Resources sends the Certification Request/Report (cert form) to the Payroll & Staff Benefits Office to set up the appointment in IADS (Integrated Appointment Data System) and PMAS (Payroll Master). The date, funding, pay rate, and percent are set up according to what is on the cert form. The Payroll & Staff Benefits Office adds the appointment number that IADS generates to the cert form, and forwards it to the division to set up the encumbrance.

Every spring, the Payroll & Staff Benefits Office receives a set of fiscal year reports from the UW Service Center. There is one sheet for every classified appointment showing how the appointment is budgeted, which may not necessarily reflect how the appointment is payrolled. The fiscal year reports are forwarded to each division's budget office to review. If they do not accurately reflect how employees should be paid in the upcoming fiscal year, they will need to be edited (for example, a missing account number is added, or a fund, activity code, or percent is changed).

If the fiscal year report is not edited, it is not necessary to return it to the Payroll & Staff Benefits Office. It is necessary, however, to ensure the employee's timesheet matches what is on the fiscal year report. If the fiscal year report is edited, the division changes the encumbrance and sends the original fiscal year report to the Payroll & Staff Benefits Office so the appointment can be updated in PMAS. **The employee's timesheet must always reflect what is on the fiscal year report; so if a change is made to the fiscal year report, the employee/supervisor should make the change on the timesheet. Please highlight all changes.** Also, review the payroll vouchers each pay period to ensure that funding changes have been made.

Leave Without Pay – also see Family/Medical Leave

Leave without pay (LWOP) must be requested and approved prior to taking time off. Approval of LWOP is at the employer's (Office of Human Resources) sole discretion. It is not appropriate to use LWOP for occasional time off.

Employees may request LWOP for educational, medical, family, and other purposes as listed on the Leave Without Pay Request/Authorization form at <http://oser.state.wi.us/docview.asp?docid=1206>. The form is routed to the Office of Human Resources after the employee and supervisor sign it.

Contact the Office of Human Resources for more information on LWOP.

Legal Holidays

To earn legal holiday (LH) hours, the employee must be in pay status on the holiday and must work, or be in pay status, the last scheduled workday immediately preceding or the first scheduled work day immediately following the holiday. Employees on leave without pay, employees who terminate state employment immediately prior to a holiday, and employees who are not employed immediately after the holiday do not earn LH hours. (WSEU 13/9/2; WPEC 12/12/3)

There are nine legal holidays per year:

New Year's Day
Martin Luther King, Jr. Day
Memorial Day
Independence Day
Labor Day
Thanksgiving Day
Christmas Eve Day
Christmas Day
New Year's Eve Day

When New Year's Day, Independence Day, or Christmas Day fall on Sunday, the following Monday is considered a holiday. When any other legal holiday falls on a Saturday or Sunday, employees receive a floating holiday. Visit the Payroll & Staff Benefits Office web site at <http://www.uwex.edu/payroll/> for a link to legal holidays and when they are observed.

The employer (Office of Human Resources) may allow employees to use floating holiday hours before the holiday (WSEU 13/9/4B; WPEC 12/13/3). The employee's leave balance will show a negative LH balance until the pay period of the holiday is processed. If the employee would terminate before the holiday, any negative balance would be adjusted from the employee's pay. Employees may not use legal or floating holidays prior to the calendar year in which it falls.

Non-represented classified employees and represented employees in **WSEU** and **WPEC** who work on a holiday will receive premium pay at time and one-half for all hours worked on the holiday. (WSEU 13/9/5; WPEC 12/12/2; Comp Plan 4.11)

Full-time employees

Full-time employees work 80.0 hours per bi-weekly pay period and earn a maximum of 8.0 LH hours per holiday. Those who work a normal workweek (Monday through Friday, 7:45 am – 4:30 pm, with a 45-minute lunch break) will record 8.0 hours in the LH column on their timesheet for each holiday that occurs during the pay period. The classified leave accounting system will automatically add and deduct 8.0 LH hours per holiday in each pay period for full-time employees who work a normal workweek. They will zero out each pay period.

If a full-time employee does not work a normal workweek and the holiday occurs on a day the employee would have worked more than 8.0 hours, record 8.0 hours in the LH column on the timesheet. S/he may use vacation (VN), personal holiday (PH), LH and/or CT to make up the difference. With supervisor approval, the employee may be able to make up the hours during the week.

If the employee would have worked less than 8.0 hours, record the number of hours the employee would have worked on that day in the LH column. The remaining LH hours (up to 8.0 hours) will be deferred. These hours will show up in the leave balance as LH hours.

If the holiday occurs on a full-time employee's regularly scheduled day off, the LH hours will be deferred and show up in the leave balance as LH hours. (WSEU 13/9/4A; WPEC 12/12/4) "Deferred LH" should be noted on the timesheet.

Examples of LH use for full-time employees with flex schedule

A full-time employee works a flex schedule of 10.0 hours per day, Monday through Thursday. The employee earns 8.0 hours LH for Memorial Day (Monday). The employee may use 2.0 hours VN, PH, LH, CT or any combination to reach 10.0 hours for that day. The employee may also have the option, with supervisor approval, to make up the hours within the same week.

A full-time employee works a flex schedule of 9.0 hours per day, Monday through Thursday, and 4.0 hours on Friday. If a legal holiday falls on a Friday, the employee will record 4.0 hours in the LH column and receive 4.0 hours of deferred holiday time.

A full-time employee works a flex schedule of 10.0 hours per day, Monday, Tuesday, Thursday and Friday (Wednesdays off). If a legal holiday falls on a Wednesday, the employee will receive 8.0 hours of deferred holiday time.

Part-time employees

LH hours for part-time employees are prorated and calculated according to the employee's percentage of full time equivalency (FTE), to a maximum of 8.0 hours LH. Part-time classified employees who regularly work a fixed number of hours in a pay period will have those hours entered automatically as base hours in the classified payroll and leave accounting system. For example, an employee with a 50% appointment who regularly works 20.0 hours per week will have 40.0 base hours automatically set up each pay period.

LH earnings for represented employees are specified in their contract. For represented classified employees in **WSEU**, the number of LH hours earned is determined by the number of hours in pay status during the pay period. (WSEU 13/9/3A) For example, an employee with a 50% appointment records 32.0 hours of work and 8.0 hours of vacation in a pay period that includes a holiday. The employee earns 4.0 hours LH or 50% of 8.0 hours.

Part-time employees who are represented by **WPEC** receive a prorated share of LH hours based on the number of hours worked during the pay period in which the holiday falls. For example, an employee who works 60.0 hours in the pay period that includes two holidays receives 12.0 LH hours (75% of 16 LH hours). The employee records 6.0 hours in the LH column for each holiday. (WPEC 12/12/7)

Non-represented part-time employees receive a prorated share of LH hours consistent with the employee's regularly scheduled hours per pay period at the time the holiday occurs. (ER 18.04(3)(c)) For example, an employee who is regularly scheduled to work 44 hours per pay period at the time a holiday occurs records 4.4 hours in the LH column on his/her timesheet.

The number of LH hours the employee earns is automatically calculated by the classified leave accounting system based on the number of hours worked. The Payroll & Staff Benefits Office will deduct the number of LH hours used in a pay period according to what is on the employee's timesheet. If there is any question, the employee's supervisor will be contacted.

Examples of LH use for part-time employees

A part-time employee in **WSEU** has a 50% appointment. He actually worked 60 hours during the pay period (75%) that includes Labor Day. The classified leave accounting system credits the employee with 6.0 LH hours (75%) during that pay period. The employee records 4.0 hours on his timesheet and has 2.0 hours of deferred holiday time. If he records 6.0 LH hours on his timesheet, he will not have any LH hours deferred from that pay period.

A part-time employee in **WPEC** has a 50% appointment. The employee is scheduled to work 40.0 hours in the pay period that includes Memorial Day. The employee earns and records 4.0 hours LH for the holiday.

A part-time **non-represented** employee has a 75% appointment but has a regular schedule of 56 hours per pay period (70%) when a holiday occurs. The employee records 5.6 hours (70%) in the LH column on his/her timesheet.

Deferred LH hours, including floating holiday hours, are taken in accordance with the vacation scheduling provisions (WSEU 13/9/4A and 13/9/4B; WPEC 12/13/3). Deferred LH hours should be used in the calendar year in which it is earned.

Overtime

This section is about *earning and payment of overtime*. See Compensatory Time section for information on *using* compensatory time. See section on Collective Bargaining Units to determine employees' collective bargaining unit.

Classified employees may earn overtime pay/compensatory (comp) time at straight time or time and one-half, depending on their collective bargaining unit and exemption status with the FLSA. The employee's collective bargaining unit and exemption status will also determine whether or not s/he will receive overtime pay/comp time if the week in which 40 hours is exceeded includes sick leave/vacation/personal holiday/comp time. Overtime for an employee with an approved alternate work schedule is work in excess of 80.0 hours per bi-weekly pay period. (WSEU 6/3/1 and 6/15/5)

Represented employees who are in the **WSEU** bargaining units of 02 and 03 earn overtime pay/comp time at the premium rate of time and one-half. Employees who are in bargaining unit 06 positions that currently earn overtime pay/comp time at the premium rate of time and one-half will continue to do so. Overtime for WSEU employees in 02, 03 and 06 is based on hours in **pay status**. If the week in which 40 hours is exceeded includes sick leave/vacation/personal holiday/comp time, these employees (exempt and non-exempt) will receive overtime pay/comp time. (WSEU 6/3/2 and 6/3/3)

Represented employees who are in **WPEC** (bargaining unit 07), earn overtime pay/comp time at the premium rate of time and one-half if the employee is **non-exempt** from FLSA. Overtime for these employees is based on the number of hours **worked**, not on the number of hours in pay status.

WPEC employees who are **exempt** from FLSA assume a greater degree of job responsibility and flexibility. They may request "professional time" of their supervisor, and not necessarily on an hour for hour basis. (WPEC 6/3/1) Employees in WPEC who are exempt from FLSA will earn comp time if 1) the work for which comp time is earned is directed by the employer (supervisor), and 2) the amount of comp time earned is pre-approved by the employer before it is worked. Comp time credits will be compensated for

in comp time off or in cash at the employee's base rate, or any combination of the two as the employer elects. (WPEC 6/4/1)

Non-represented employees include those with a bargaining unit code of 10, 16, 17, 18, 19, 96, 97, 98 and 99. Those who are **exempt** from FLSA and have a code of 16, 17, 96, 97, and 98 earn overtime pay/comp time at the premium rate of time and one-half. Non-represented **exempt** employees with a code of 10, 18, 19 and 99 earn overtime pay/comp time at straight time. Overtime for all non-represented exempt employees is based on the number of hours **worked** per week, not on the number of hours in pay status. (Comp Plan 4.01 – definition of "overtime hours")

Overtime for **non-represented** employees who are **non-exempt** from FLSA is earned at the premium rate of time and one-half and is based on the number of hours **worked**, not on the number of hours in pay status. (HR 520.070)

Comp time accrual for all employees is limited to the amount of time off that the employer (supervisor) can reasonably expect to be able to grant in a reasonable time period. Further, all employees who are **non-exempt** from FLSA are limited to a maximum comp time balance of 240 hours. Overtime earned over that amount must be paid at time and one-half.

Questions on overtime determination should be directed to the Office of Human Resources.

Personal Holidays

Full-time **non-represented** classified employees are eligible for 36.0 hours of personal holiday (PH) per calendar year. Full-time represented classified employees in **WPEC** and **WSEU** are also eligible for 36.0 hours of PH per calendar year. (WPEC 12/12/6, WSEU 13/9/3)

PH hours are prorated for part-time employees the same way LH hours are prorated. See Legal Holidays section for information on prorating annual leave. PH hours not used by the end of the last pay period of the calendar year will be lost.

Sabbatical

Eligible employees may bank annual leave into a sabbatical (termination) account, receive cash payment, or both. The amount of leave is based on the employee's leave allocation:

Leave allocation (hours per calendar year)	Maximum amount that can be banked into sabbatical (hours per calendar year)
200 or 216	80, or bank up to 40 and receive a cash payment for 40
160 or 176	40
Less than 160 but reached threshold of 520 hours sick leave	40 (pro-rated if employee is non-represented and employed less than full-time)

At the end of the calendar year (late November or early December), the Payroll & Staff Benefits Office distributes an annual leave conversion form to all eligible employees. The form includes the employee's vacation balance and the number of hours the employee may bank into a sabbatical account.

Leave adjustments and cash payments are made on the last payroll of the calendar year. There is no limit to the number of hours an employee may accumulate in his/her sabbatical account. Sabbatical leave may be used as extended leave – or as occasional days off – with supervisor approval.

Sick Leave

Accumulated sick leave can be a valuable benefit for state employees. Any employee terminating state/university service who has 20 or more years of WRS creditable service is eligible to use sick leave credits to pay for health insurance premiums at the time of retirement. This is called the Accumulated Sick Leave Conversion Credit (ASLCC) program. Creditable service includes both state and local service (school districts, for example). The highest pay rate in state government is used to compute the value of the ASLCC. (2003 Wisconsin Act 33 §1012 40.05(4)(bc))

In addition, the employee is eligible for the supplemental health insurance conversion credits (SHICC) if the employee has at least 15 years of adjusted continuous state service. Years of adjusted continuous state service is the number of full years an employee has worked for the state without a break in service. An employee who worked part-time is considered full-time for counting the years of continuous service. The value of the SHICC is determined by the highest rate of pay in state government (**WPEC** and **non-represented** employees), or the current base rate or the average rate of pay during three highest years with the state for employees in **WSEU**. For more information see [Office Of State Employment Relations-Reference Center](#).

Full-time employees earn five hours of sick leave per pay period. Sick leave is credited at the rate of .0625 hour for each hour in pay status. Part-time employees will earn a pro-rated amount if the employee is in pay status for less than 76 hours per biweekly pay period. Sick leave will not accrue while an employee is on an unpaid leave of absence.

Sick leave cannot be used before it is earned. For example, if an employee has a sick leave balance of 8.0 hours at the end of a pay period, s/he may not put 10.0 hours of sick leave used on the timesheet for the following pay period, even though the employee may earn sick leave in the following pay period.

Terminations/Retirements

When a classified employee indicates his/her intention to resign or retire, the employee's supervisor needs to notify the Office of Human Resources immediately. The supervisor should then request a resignation letter from the employee, acknowledge it, and forward it to the Office of Human Resources. The Office of Human Resources will notify the Payroll & Staff Benefits Office.

Timesheets

The current version of the timesheet for classified employees is on the Payroll & Staff Benefits web site at [Classified Payroll - UW-Extension](#). **Please destroy old versions and use this version.**

If a supervisor is unavailable to sign an employee's timesheet before the deadline, please fax it to the Payroll & Staff Benefits Office without the signature and send the original timesheet to us once the supervisor signs it. We must have original timesheets with the employee and supervisor signature for our files.

Complete the entire top portion of the timesheet, including the UDDS, Fund, Activity Code, Account, and **whether or not the position is exempt or non-exempt** (see section on Overtime on p. 8). The Payroll & Staff Benefits Office can provide this information, if needed. Record the hours worked and the hours of leave used and compute the total for each week and the grand total. Indicate at the bottom of the timesheet if the approved schedule is a normal workweek or alternate workweek.

Night and weekend differential is paid to all permanent classified employees who are paid on an **hourly** basis. (Comp Plan 4.05 and 4.06; WSEU 12/4/1 and 12/4/2; WPEC 6/7/1 and 6/8/2) Hours worked between 6:00 pm and 6:00 am weekdays are paid a night differential rate of 45 cents per hour. Record the hours worked between these hours in the Night Differential columns on the timesheet. Hours worked between 12:00 am Saturday and 12:00 am Monday are paid a weekend differential rate of 60 cents per hour.

Employees who are FLSA-exempt are considered to be paid on a **salary** basis. The payment of night and weekend differential for employees paid on a salary basis is at the discretion of the appointing authority. (HR 520.060 2.b; Comp Plan 4.05(2)(b) and 4.06(2)(b))

Contact the Payroll & Staff Benefits Office with questions on filling out timesheets.

Vacation

Employees earn vacation (VN) according to their accumulated years of continuous state service (seniority date). An employee's VN balance is listed on his/her earnings statement, with any vacation carry-over (VC) hours. VN hours for part-time employees is prorated.

Employees in **WPEC** earn vacation as follows (WPEC 12/5/2):

Seniority (years)	FLSA non-exempt (hours)	FLSA exempt (hours)
0 to 5	104	120
5+ to 10	144	160
10+ to 15	160	176
15+ to 20	184	200
20+ to 25	200	216
25 or more	216	216

Employees in **WSEU** earn vacation as follows (WSEU 13/6/2):

Seniority (years)	
0 to 5	104
5+ to 10	144
10+ to 15	160
15+ to 20	184
20+ to 25	200
25 or more	216

Non-represented employees earn vacation as follows (WI Act 22):

Seniority (years)	FLSA non-exempt (hours)	FLSA exempt (hours)
0 to 5	104	120
5+ to 10	144	160
10+ to 15	160	176
15+ to 20	184	200
20+ to 25	200	216
25 or more	216	216

Vacation should be used in the calendar year in which it is earned. With supervisor approval, all classified employees may carry over vacation time into the first six months of the next calendar year. (WSEU 13/6/7; WPEC 6/6/5) The Payroll & Staff Benefits Office does not require signed approval from supervisors. If an employee is unable to use vacation in the first six months of the following calendar year, s/he may carry it over to December 31 with approval from the Office of Human Resources. Vacation not used by that time will be lost.

Vacation hours are automatically deducted from vacation carry-over (VC) before vacation (VN). VC hours not used by the end of the last pay period in the fiscal year will be lost. If the employee is unable to use VC hours within the first six months of the next calendar year because of work responsibilities, the employee may request an additional six months to use VC. The request should be directed to the Office of Human Resources. VC not used by December 31 will be lost.

VN hours are **allocated** at the beginning of a calendar year, and are **earned** throughout the year based on several factors, including the employee's appointment, collective bargaining unit, length of service, and hours in pay status. VN hours may be anticipated for the year; however, if the employee leaves state service, any VN hours used but not earned will be deducted from the employee's last paycheck. Earned VN hours that are not used will be paid out upon termination.

Summary

Since certain leave time will be lost if not used it is in the employee's best interest to use certain hours before others. For example, unused personal holiday hours are lost at the end of the calendar year. An employee may want to record PH hours before vacation hours since vacation hours may be carried over into the next calendar year, with supervisor approval.

Leave type	Must be used by	If not used by deadline
Compensatory time (CT)	May 1 (WSEU FLSA non-exempt) May 1 (WSEU FLSA exempt - subject to Classified Personnel Office approval) July 1 (WPEC) 12/31 of following calendar year (non-rep)	Hours are converted to cash payment (WSEU) Hours are converted to cash payment or, with Classified Personnel Office approval, carried over another six months (WPEC) Hours are converted to cash payment (non-rep)
Legal holidays (LH)	12/31 of year earned, or by June 1 of following calendar year with supervisor approval, or by 12/31 of following calendar year with approval of Office of Human Resources	Hours are lost
Personal holidays (PH)	End of last pay period in calendar year in which it was earned unless determined at end of calendar year that employee earned more (change in appointment %)	Hours are lost
Sabbatical (SU)	n/a	n/a
Vacation (VN)	12/31 of year earned, or by June 1 of following calendar year with supervisor approval, or by 12/31 of following calendar year with approval of Office of Human Resources	Hours are lost
Vacation carry-over (VC)	End of last pay period in FY, with supervisor approval OR end of last pay period in calendar year with Office of Human Resources approval	Hours are lost