



LAKE COUNTY
BOARD OF COUNTY COMMISSIONERS
County Policy

Title: LEAVE ACCRUALS

Number: LCC-88

Cancels: Section 17, Annual Leave, Section 19, Sick Leave, and Section 22, Incentive Days of the Policies and Practices Employee Manual dated September 7, 1999

Approved: June 23, 2009

I. OBJECTIVE

To provide eligible Lake County Board of County Commissioners (BCC) employees with paid annual and sick leave. This policy shall be effective July 5, 2009.

II. DEFINITIONS AND REFERENCES

N/A

III. DIRECTIVES

A. Annual Leave

All employees who are filling regularly established positions and who are regularly scheduled to work at least thirty (30) hours per week shall be eligible to earn annual leave with compensation. Employees hired prior to July 5, 2009, and who are regularly scheduled to work at least twenty-two and a half (22.5) hours per week shall be eligible to earn annual leave with compensation. Employees classified as Temporary/Seasonal or Casual/On-Call, as defined in procedure ES- 3.03.01, Types of Work Status, shall be excluded from earning annual leave.

1. Accrual Schedules

Employees other than Fire Rescue shift employees earn leave as follows:

<u>Length of Continuous Service</u>	<u>Accrual</u>
0-3 years	.0462 x regularly scheduled paid annual hours*
4-15 years	.0585 x regularly scheduled paid annual hours*
16 years and up	.0769 x regularly scheduled paid annual hours*

* Regularly scheduled annual hours is defined as the number of scheduled hours per week multiplied by 52 weeks.

Example: An employee who has been employed by the BCC for 2 years and works 40 hours per week will accrue 96.096 annual leave hours per year (40 hours per week x 52 weeks = 2080 annual hours x .0462 = 96.096 hours accrued annually).

Fire Rescue employees on a 24-hour shift earn leave as follows:

<u>Length of Continuous Service</u>	<u>Accrual Rate*</u>
0-3 years	.081 x 2756 regularly scheduled paid hours = 223.24
4-15 years	.0932 x 2756 regularly scheduled paid hours = 256.86
16 years and up	.1115 x 2756 regularly scheduled paid hours = 307.29

*For Fire Service employees on a 24-hour shift, the annual leave above includes 4 shift days accrual (96 hours) in lieu of holiday compensation.

2. Accrual Limits

In order to encourage employees to take their leave each year for their health and well being, the following annual accrual limits are established:

<u>Length of Continuous Service</u>	<u>Annual Accrual Limit</u>
0-4 years	200 hours
5-9 years	240 hours
10 years and over	300 hours

Employees may accumulate leave in excess of these limitations during the calendar year; however, accrued leave in excess of the above limits shall be forfeited if not used by the employee by the last pay period in the calendar year unless written approval is obtained from the County Manager or his/her designee to carry over the excess amount.

3. Payout Options

Upon separation from employment, employees who have completed six (6) months of continuous service may elect to receive payment for accrued but not used annual leave subject to the annual leave limits above in one of the following manners:

- a. The eligible accrued annual leave hours will be paid into the employee's deferred compensation 457(b) plan account. The employee must already have an established 457(b) account to elect this option. Amounts in excess of the annual limit as prescribed by the Internal Revenue Service (IRS) for the year in which the payout is made will automatically be paid out in accordance with Option b below.

OR

- b. The eligible accrued annual leave hours will be paid as a lump-sum cash distribution.

Annual leave payouts cannot be divided among these options, except as noted above for IRS annual limits. Applicable taxes will be withheld. No employee shall receive payout for annual leave in excess of the accrual limits above. Hours in excess of the amounts in the "Accrual Limits" section above shall be forfeited.

Employees who elect to enroll in the Deferred Retirement Option Program (DROP) through the Florida Retirement System (FRS) are eligible to receive payout of accrued, but not used, annual leave upon enrollment in DROP and again at separation from employment; however, the combined payouts shall not exceed the limits established above. Such payout is subject to the options/limitations stated above.

Active employees may not receive pay in lieu of taking annual leave (earned annual leave cannot be "sold" or "exchanged" for cash payment).

B. Sick Leave

The BCC provides monetary assistance to County employees during times of injury or illness to themselves or to members of their immediate family through sick leave accruals. Sick leave is a privilege extended to employees, not a benefit.

All employees who are filling regularly established positions and who are regularly scheduled to work at least thirty (30) hours per week shall be eligible to earn sick leave with compensation. Employees hired prior to July 5, 2009, and who are regularly scheduled to work at least twenty-two and a half (22.5) hours per week shall be eligible to earn sick leave with compensation. Employees classified as Temporary/Seasonal or Casual/On-Call, as defined in procedure ES-3.03.01, Types of Work Status, shall be excluded from earning sick leave.

1. Accrual Schedule

Eligible employees shall accrue sick leave at the rate of .0462 times their base regularly scheduled paid bi-weekly hours per pay period.

Example: An employee who is scheduled to work 40 hours per week will accrue 96.096 sick leave hours per year (.0462 X 2080 annual hours = 96.096 annual sick leave hours).

There is no limit to the number of sick leave hours that may be accrued.

2. Sick Leave Payout Eligibility

Upon separation from employment, employees may elect to receive payment for accrued but not used sick leave subject to the following criteria:

- a. Employees hired on or after July 5, 2009 are eligible for sick leave payout upon completion of five (5) years of continuous service with the BCC. Payouts shall be limited to twenty five (25) percent of the employee's accrued sick leave balance up to a maximum of 480 hours.

- b. Employees hired between July 2, 1999 and July 4, 2009 are eligible for sick leave payout upon completion of twelve (12) months of continuous service with the BCC. Payouts shall be limited to twenty five (25) percent of the employee's accrued sick leave balance up to a maximum of 480 hours.
- c. Employees hired on or before July 1, 1999 are eligible for sick leave payout upon completion of twelve (12) months of continuous service with the BCC. Payouts shall be limited to fifty (50) percent of the employee's accrued sick leave balance up to a maximum of 960 hours.

3. Payout Options

Eligible separating employees may elect to receive their applicable sick leave payout amount in one of the following manners:

- a. The eligible accrued sick leave hours will be paid into the employee's Post Employment Health Plan (PEHP) Account. The employee must already have an established PEHP account to elect this option.

OR

- b. The eligible accrued sick leave hours will be paid into the employee's deferred compensation 457(b) plan account. The employee must already have an established 457(b) account to elect this option. Amounts in excess of the annual limit as prescribed by the Internal Revenue Service (IRS) for the year in which the payout is made will automatically be paid out in accordance with Option c below.

OR

- c. The eligible accrued sick leave hours will be paid as a lump-sum cash distribution.

Sick leave payouts cannot be divided among these options, except as noted above for IRS annual limits. Applicable taxes will be withheld. All sick leave hours not paid out shall be forfeited.

C. Incentive Days

In order to provide an incentive for employees to make conservative use of their sick leave privileges, the BCC provides additional benefits in the form of sick leave conversion to annual leave.

Employees who have been employed from the first payroll period in each calendar year through the last day of the twenty-sixth payroll period in the calendar year shall be eligible for incentive days. Following the end of the twenty-sixth payroll period of each year, the eligible number of sick leave hours will be converted to annual leave hours (e.g. deleted from the sick leave balance and added to the annual leave balance) based on sick leave hours used during the previous twenty-six (26) pay periods unless the employee specifically requests otherwise.

<u>Scheduled Work Day</u>	<u>Maximum Number of Converted Hours</u>
4.0	20.0 minus hours used
5.0	25.0 minus hours used
7.5	37.5 minus hours used
8.0	40.0 minus hours used
10.0	40.0 minus hours used
24.0	53.0 minus hours used

D. The County Manager shall create procedures to administer this policy.

IV. RESERVATION OF AUTHORITY

The authority to issue or revise this Policy is reserved to the Lake County Board of County Commissioners.

WELTON G. CADWELL

Chairman, Board of County Commissioners
Lake County