Attendance and Leave Guide for Leave Coordinators

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INTRODUCTION

University Attendance and Leave (A&L) Coordinators act as liaisons between their departments and Division of Human Resources (DHR) for attendance and leave issues. They serve as resources to the employees in their unit and have close communication with the University Attendance and Leave Administrator in DHR .

A&L Coordinators should reference the Attendance and Leave Policies and Procedures for Employees manual regarding information on types of leave, accrual, usage, and payout. This manual is to provide instructions related to the role of an A&L Leave Coordinator.

RESPONSIBILITIES OF THE DEPARTMENTAL LEAVE COORDINATOR

INTRODUCTION

An individual designated as a departmental attendance and leave coordinator has a tremendous amount of responsibility. A&L Coordinators:

- Ensure that the faculty and staff in his/her department are knowledgeable about leave issues
- Correct and reduce errors in the preparation and maintenance of leave documents
- Prevent over- and under-payments and ensures that all leave-accruing employees receive, use, and are paid for their leave benefits in accordance with applicable Federal or Florida law and USF regulations.

When a leave coordinator reviews leave documents on a biweekly basis and enters leave information into GEMS, problems can be corrected before they are compounded. It also reduces the amount of time the coordinator devotes to preparing for a leave audit and makes reconstructing documents easier when one or more documents are missing. Coordinators are not to audit their own records. These records should be audited by the secondary leave coordinator or designee, as appropriate.

All leave audits must be signed by the employee and accountable officer. Accountable officer for leave purposes only, is the employee's direct supervisor.

Communicate Attendance and Leave Regulations/Policy and Procedure Changes to Employees

The leave coordinator may communicate changes by routing information within the unit, making announcements at staff meetings, or advising employees one-to-one. Announcements of changes are made available through communications memos from DHR , announcement on the DHR webpage, and Inside USF.

ACCOUNTABILITY

A&L coordinators are required to remain in compliance and adhere to the USF System Regulations and Attendance & Leave Policies and Procedures. Responsibilities must be completed in a timely and accurate manner.

If needed, an Escalation process will be followed by the USF A&L Administrator to determine the impact of the A&L Leave Coordinator or immediate supervisor's failure to complete A&L duties and responsibilities as signed.

This will include:

- Review of the degree of impact;
- Determination of the significance to the end result;
- Demonstration of how the department and/or employee will be impacted;
- Examples of tasks and deadline inefficiencies.

The Escalation process includes an evaluation of duties and responsibilities for the A&L Leave Coordinator, recommendations for improvement, and resolution. All instances needing escalation will be reported to HR Administrative Services and/or University Audit and Compliance.

Any exceptions to the Escalation process must be requested in writing by the A&L Coordinator's immediate supervisor and approved by the A&L Administrator and the HR Director of HR Services and Administration in DHR.

Appropriate consequences will be applied if leave coordinators are not meeting the responsibilities of their job duties. This may include removal of ALT access for recurring or severity of issues and/or disciplinary action.

AUTOMATED LEAVE TRACKING SYSTEM (ALT)

The Automated Leave Tracking System, or ALT, in GEMS, is the system of record for all leave activity. A&L coordinators should ensure that leave is reflected accurately within the ALT system.

The Automated Leave Tracking System (ALT) allows the A&L Coordinator to:

- Track all types of leave (sick, vacation, administrative, all compensatory leave, sick leave pool, FMLA, personal holiday, paid time off, faculty paid parental leave, and workers' comp/disability)
- Monitor leave
- Make adjustments in leave balances
- *Request leave on behalf of employee
- *Approve leave on behalf of the supervisor
- Assist in expediting leave audits/payouts
- Run leave reports

** These functions are designed to be performed by the employee and the supervisor; however, there may be circumstances where the departmental A&L Coordinator may be requested to perform these on behalf of employee or supervisor. The A&L Coordinator can no longer use the supervisor's EMPLID# when approving leave on behalf of the supervisor. A&L coordinators are required to get written permission from the supervisor before approving any leave request on their behalf.*

*** The A&L Coordinator may not request leave on behalf of the employee AND approve leave on behalf of the Supervisor in the same instance.*

TRAINING FOR LEAVE COORDINATORS

The USF Attendance and Leave Administrator provides training to new leave coordinators to assist them in understanding their role and learning applicable regulations, practices, procedures, and if applicable, collective bargaining agreement provisions. Training is also provided to assist in reviewing of leave documents, resolving discrepancies, and making corrections. Additional training is available at periodic workshops, one-to-one, upon request, and prior to the attendance and leave audit for the department.

AUDITING LEAVE DOCUMENTS

A&L coordinators have significant responsibilities to ensure compliance for attendance and leave policies and procedures. These responsibilities include maintaining accurate and up-to-date records. It is important to monitor all leave usage on a bi-weekly basis to maintain a timely and accurate leave balance on all employees in your department.

By monitoring all leave usage on a regular basis and making sure any adjustments are entered into ALT, departmental leave coordinators can effectively reduce or eliminate errors that result in over and underpayments to the employee. Another benefit of monitoring leave records on a bi-weekly basis is the increased speed and ease of conducting an audit.

A thorough leave audit should be conducted at these times:

- Prior to any leave payout or separation from the university
- Prior to any leave transfer to another USF unit, State agency or university
- Transferring from a leave accruing to a non-leave accruing position
- Paying out compensatory leave hours
- When an employee deceases
- When an employee enters DROP

Any paper leave records that were created before the ALT system (prior to July 29, 2005) should be retained in accordance with the records retention procedures of the university.

When conducting a leave audit, the following steps must be followed:

- Obtain employees leave history and leave balances
- Review and check to ensure that balances are accurately reflected in ALT
- Make any necessary adjustments to balances in ALT
- Print a copy of audited leave balances for employee
- Proceed to have the accountable officer (accountable officer for leave purposes only, is the employee's direct supervisor) and the employee sign this document and retain this as the official leave record

Reconstruct Missing Leave Documents

Leave documents support the payment of salary as well as lump-sum payment of leave to an employee upon termination. It is essential that complete and accurate records be maintained in order to avoid an over- or under- payment. Sometimes, however, leave documents may be misplaced or lost. Therefore, it becomes necessary to reconstruct such documents. For this reason, employees are encouraged to keep copies of all leave documents. When records are missing, the following documents may be used to reconstruct them:

- Copies of missing records retained by employee;
- Notations on desk calendars of supervisor or employee;
- Appointment books; and/or
- Office schedules.

PHILOSOPHY

HOURS OF WORK

Governing Regulations, Statutes, Collective Bargaining Agreements (CBAs)

The University of South Florida (USF) is governed by the overtime and reporting provisions of the Federal Fair Labor Standards Act (FLSA) and the entitlement and reporting provisions of the Family and Medical Leave Act (FMLA). USF augments these provisions with local processes and philosophies and, in some cases, USF regulations and applicable collective bargaining agreements (CBAs).

Hours of Operation and Workweek

At USF, the regular hours of operation are 8:00 a.m. to 5:00 p.m. Monday through Friday. Some departments may have extended hours of operation one or more days per week, shifts, or staggered hours of work to accommodate students, client needs and work demands. Generally, university offices are to be staffed to provide full services during the regular university hours of operation, except when the university is closed for holidays or emergencies. The workweek for all employees is from Friday to Thursday. Unless on an approved leave of absence, each employee is expected to work the number of hours in his/her established workweek. The minimum workweek for full-time Administration, Faculty and Staff employees, is 40 hours.

Administration and Faculty are expected to work the number of hours necessary to accomplish their assigned responsibilities. After working the established number of hours in the workweek (minimum of 40 hours), Administration and Faculty are not required to use accrued leave for an absence of 4 hours or less, if approved by the dean/director.

Holiday pay up to a maximum of twelve (12) hours per holiday (based on the number of hours the employee is normally scheduled to work on that day) and paid leave are not considered overtime and are paid at the employee's regular rate of pay.

Flextime is an incidental or permanent change in the work schedule. It may be requested by an employee and may be authorized when it: 1) does not alter the number of hours in the workweek, 2) does not interfere with the operations of the work unit or the university, and 3) is approved in advance by the employee's supervisor. Flextime is a privilege and is not to be used to rectify an employee's problems with absenteeism or tardiness. Any permanent change (flextime or non-standard workweek) in the work schedule must be approved by the supervisor, in writing, and in advance of the change as required by bargaining agreements. Approval may be rescinded if it interferes with the operations of the unit or the university.

Overtime

Only non-exempt Staff, non-exempt Administration, and hourly Temporary employees are eligible to be compensated for overtime. When approving an absence for a full-time employee, a supervisor approves the number of hours of leave required for the total number of work and leave with pay hours in a workweek does not exceed 40 hours. When an overtime situation cannot be prevented by adjusting the employee's work week, based on the practice for the vice presidential area and appropriate collective bargaining agreements, a non-exempt Staff employee may receive either overtime payment or earn overtime compensatory leave hours, except for those employees in the Law Enforcement bargaining unit. Employees in this bargaining unit are compensated for overtime worked according to the provisions of the applicable collective bargaining agreement. Employees who receive payment for overtime hours worked are to receive such payment no later than the end of the pay period immediately following the pay period during which the overtime was worked.

Exempt-Administration and Faculty are expected to work the number of hours necessary to accomplish their assignments. Because of their exempt status in accordance with FLSA, they are not eligible to receive overtime pay or overtime compensation. Exempt-Administration, Faculty and salaried Temporary employees do not complete time sheets. Exempt-Administration and Faculty employees maintain leave balances in the Automated Leave Tracking System (ALT).

ACCRUAL, USE, AND PAYMENT (CASH OUT) OF LEAVE

As a benefit, employees, except 9-month Faculty and Temporary employees, accrue and, with approval, may use accrued annual leave to take time off from work for paid vacation and other personal reasons. Postdoctoral scholars receive paid time off (PTO) that is wiped away and replenished at the calendar year and will not be paid out upon termination. Sick leave is earned by all employees, except Temporary employees, and permits time off from work with pay primarily, although not exclusively, for personal and family medical reasons. The accrual and use of leave is a benefit. A Temporary employee is not eligible to accrue, use, or be compensated for leave. A Temporary employee is compensated at an hourly rate of pay for the number of hours of actual work in a workweek, up to 40, and is eligible for overtime pay for hours actually worked over 40.

Professional salaried (exempt) Temporary employees, adjuncts and phased retirees are paid to accomplish an assignment or project and receive their bi-weekly rate of pay and holidays. A phased retiree receives and uses leave in accordance with the provisions described in the USF/United Faculty of Florida Collective Bargaining Agreement. Graduate assistants and graduate associates receive and use leave in accordance with the provisions described in the USF/Graduate Assistants United, UFF Bargaining Agreement. For Staff and Temporary employees, the supervisor authorizes an absence and determines the pay status at the end of each workweek of the pay period.

Administrative leave for Staff, Administration and Faculty employees may be approved for specific purposes. Administrative leave is not accrued but is used for some purposes with the approval of the supervisor. An example of this type of administrative leave involves voting in public elections. Approval of administrative leave for reasons such as military leave and veteran examinations is not considered discretionary and must be granted when requested. When administrative leave is approved, it is to be in an amount to bring the employee's compensated hours up to, but not in excess of, the number of hours in the employee's regular workday or workweek.

An absence, with or without pay, of any employee, including Temporary employees, which meets the eligibility criteria of the Family and Medical Leave Act of 1993 (FMLA), must be granted in accordance with the provisions of the law. The absence should be counted towards the employee's leave entitlement under the FMLA on a “rolling” 12-month period. All FMLA requests must be submitted to DHR for approval and will be tracked by the employee and/or A&L coordinator in the Automated Leave Tracking System (ALT) in GEMS.

Religious observances, practices, and beliefs of employees will be reasonably accommodated with regard to attendance and work scheduling.

It is the responsibility of the employing organizational unit to ensure the timely and accurate processing of terminal leave payments for employees. Departments must immediately submit an ASF to DHR for employees who resign, retire, or experience an appointment change that allows for payment of leave. Payroll will make final payment to individuals who cease employment based on leave balances in ALT. To ensure accuracy, it is imperative that the department promptly audit leave balances for the employee no later than the end of the pay period immediately following the pay period during which the separation, appointment change or retirement, occurred. To comply, attendance and leave documents should be maintained and reviewed on a bi-weekly basis.

DELEGATION OF AUTHORITY

The Associate Vice President for DHR has the delegated responsibility to act on behalf of the President to develop and implement attendance and leave provisions for USF in accordance with the applicable laws, regulations, philosophies, and collective bargaining agreements. Supervisors are the approving authorities for most leaves of absences. The Delegation of Authority Table for Leave will give you more details.

The authority to maintain records for the attendance and leave program is delegated to the individual colleges and divisions and may be further delegated at the discretion of the dean or director. Individual

supervisors are delegated the authority to approve or disapprove leave. Further delegation of authority is reflected in the following table to:

Responsible Person/Office	Authority/Responsibility
Associate VP for DHR or Designee	• Develop University-wide regulations, policy and procedures for the attendance and leave component of the USF HR program • Interpret statutes, regulations, policy and procedures • Approve the retention of Staff annual leave past the end of the calendar year • Approve/disapprove compulsory disability leave for Administration and Staff • Approve/disapprove emergency closing • Approve/disapprove administrative leave for an emergency closing • Approve/disapprove administrative leave for employees under investigation; notice of reduction in pay, suspension, or dismissal; and extraordinary situations
USF Attendance and Leave Administrator (DHR)	• Educate USF employees about the attendance and leave provisions • Conduct initial training for new departmental coordinators • Conduct for coordinators refresher training and training pertaining to new or changed leave provisions • Advise departmental A&L coordinators on complex problems and questions regarding the University A&L programs and the ALT system • Schedule and conduct USF-wide A&L audit program • Manage the carry forward process at the end of year in ALT • Recommend changes in regulations, policy, or procedures • Interpret and keep abreast of A&L regulations, policies and procedures and provide information to the community concerning the application of those regulations, policies and procedures • Draft policies and procedures to implement attendance and leave provisions at USF • Ensure that forms, policies, and procedures are current and available to the USF community • Manage the annual sick leave pool open enrollment and approves hours for use in the sick leave pool • Verify and approve sick leave payouts for the university; work with State auditors for compliance to university audits • Manage mandatory university closings for A&L in ALT • Maintain a current listing of all USF A&L coordinators • Advise other USF campuses (St. Pete, Sarasota-Manatee) on leave matters, ALT issues and updates
Provost; VP of Business and Finance;	• Approve/disapprove emergency closing • Approve/disapprove administrative leave for an emergency closing

Appropriate VP/Provost or Designee Appropriate Collective Bargaining Agreement	• Determine whether overtime will be compensated by payment at the rate of time and one-half or by the earning of overtime compensatory leave hours (this may be further delegated to deans/directors) • Approve the advancement of annual leave • Approve/disapprove compulsory disability leave for Faculty ONLY (Provost for non-USF Health faculty; VP USF Health for USF Health faculty) • Approve/disapprove faculty leave for sabbaticals or professional development leave (Provost only)
Dean/Director or Department Head	• Ensure official documents and records are maintained accurately and overtime is earned and compensated appropriately • Designate 2 or more departmental leave coordinators • Determine internal procedures for the unit • Advise the USF A&L administrator in writing when the designee for A & L coordinator responsibilities changes • Approve/disapprove a request for a non-standard workweek (dean/director level only) and report it to HR • Ensure timely processing of ASF paperwork, leave audits, etc. are completed in the event of separation, contract change, retirement, or death has occurred
Supervisor	• Review with employees all attendance and leave regulations, policies, and procedures, including those for requesting and using leave and adjusting a workweek • Adjust approved leave to ensure an employee's workweek will not exceed 40 hours • Schedule hours of work and overtime • Approve/disapprove flextime • Approve/disapprove leave with or without pay • Know overtime eligibility status assigned to the class of each Staff employee supervised, specified in the USF Staff Pay Plan: Yes - overtime eligible (non-exempt); No - not overtime eligible (exempt) • Encourage employees to use any type of compensatory leave as soon as possible after it is earned; if necessary, require the use of such leave before use of annual or sick leave • Prohibit overtime work after an employee's regular, overtime, or special compensatory leave balance reaches 120 hours and until such balance is reduced to below 120 hours • Request documentation before approving certain kinds of leave • Count eligible leave with or without pay toward the employee's FMLA entitlement • Approve mandatory administrative leave • Take appropriate disciplinary action when employees do not comply with associated regulations, policies, and procedures and established work schedules

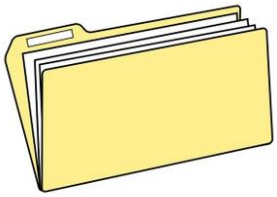
	• Ensure all leave audits are completed in a timely manner

Departmental Leave Coordinator	• Attend training
	• Maintain accurate attendance and leave records for each employee (regardless of appointed FTE, pay plan, source of funding, or calendar year/academic year or phased retiree appointment) in the work unit
	• Maintain accurate records of all hours worked by Staff and Temporary employees
	• Review timesheets and ALT biweekly to ensure accuracy and prevent the carry-forward of errors
	• Audit records for the following:
	  ○ End of the calendar year and fiscal year
	  ○ Prior to any cash payment for compensatory leave hours
	  ○ Upon separation from the university
	  ○ When employee enters the DROP program
	  ○ When employee transfers to another work unit
	  ○ When employee (faculty) changes from an accruing to a non-accruing appointment
	  ○ When employee has deceased
	
	• Serve as liaison between employees in the unit and the Division of HR (A&L Administrator)
	• Advise employees in the work unit of leave provisions and changes thereto
	• Prepare for and assist with the audit of leave documents by the USF A&L Administrator
	• Ensure that all errors identified in the audit are corrected
	• Make corrections to the records which were not audited
	• Document the absence of documents and reconstruct missing documents

Other Human Resources Offices at St. Petersburg and USF Sarasota/Manatee	• Implement USF A&L-related policies, regulations, procedures, BOT regulations, Federal and State laws, and collective bargaining agreements • Schedule and conduct campus leave audits • Serve as an information resource for the respective campus by obtaining and providing clarification of policies procedures, and collective bargaining provisions and their application • Conduct training

RECORD KEEPING

Introduction - Leave records must be maintained by departments for individuals appointed to established positions and other leave-eligible employees (e.g., Graduate Assistants/Associates and Phased Retirees), regardless of the appointment modifier or status and regardless of the funding source. Departments must maintain official documents to meet the requirements of the BOT



Regulations, which conform to the Federal and State law, Fair Labor Standards Act (FLSA), and to record leave accrued, earned, used, and cashed-out. Each college/division or department (hereafter referred to as the organizational unit) is responsible for maintaining complete and accurate attendance and leave records of Faculty, Administration, Executive Service, Staff, and Temporary employees. The dean/director has the overall responsibility for maintaining attendance and leave records and determines the internal operating procedure. Due to the financial liabilities of the organizational unit, the responsibility as Accountable Officer is typically not delegated below the associate or assistant dean/director level.

Official Leave Documents – The Automated Leave Tracking System (ALT) is the official system of record. All departments are required to use this system for requesting leave.

Physical Maintenance of Records - All records pertaining to attendance and leave for current employees are to be maintained in a central location within each organizational unit. Records for terminated employees are to be separately maintained.

Recommended Format for the Maintenance of Leave Documents for Active Employees:

- Any information that cannot be entered in ALT must be maintained in a leave file for the current calendar year. Such information includes documents approving administrative leave, FMLA correspondence, sick leave pool request/approval, etc.
- File the folders in alphabetical order for employees in established positions; file Temporary employee's folders alphabetically following the folders for active Administration, Faculty, and Staff employees,
- Official documents, such as timesheets, should be filed in chronological order separately from other leave documents along with any documentation to support absence or payouts. All departments must have original timesheets with signatures and dates.
- The Employee Leave Year End Reports for Fiscal year end (7/1 - 6/30) and Calendar year end (1/1 - 12/31) are no longer required, but all departments are required to conduct audits on a biweekly basis.
- For Temporary employees: attach hourly timesheet to appropriate biweekly Temporary payroll certification and file in chronological order with timesheet for current pay period on top.

Recommended Format for the Maintenance of Leave Documents for Separated (Inactive) Employees:

- Remove folders from the active files and file in alphabetical order by fiscal year (7/1 - 6/30) by date of termination.
- ALT is the official system of record and DHR will no longer request leave documents from departments. Please refer to the University Records Retention Policy for guidelines on document storage. For Temporary employees: remove documentation from the active files and file timesheets and Temporary payroll certifications by fiscal year (7/1 - 6/30).

Record Retention

The retention period for leave records and timesheets are five (5) fiscal years from the date of the record. If the records are subject to an audit, the audit must have been release for records to be disposed. Departments can request to destroy leave records in accordance with the General Records

Schedule GS1-SL for State and Local Government Agencies. Before any records are destroyed, the departmental leave coordinator must fill out the **Records Disposition Request Form** and submit to Purchasing Services, Attention: Director of Purchasing Services for approval.

DESIGNATION OF A&L COORDINATOR

Each organizational unit designates two or more A&L coordinators (hereinafter referred to as coordinator). Depending on the size of the unit, more than one primary and secondary coordinator may be appointed. To facilitate the training of coordinators, dissemination of information, and scheduling of leave audits, DHR maintains an electronic distribution listing of the names and email addresses of all coordinators. As designated coordinators change, the unit is to advise DHR of the change, in writing (email is OK), to ensure training is scheduled and provided to the new coordinator. A coordinator ensures records are properly maintained for the unit. The coordinator acts as a liaison between the organizational unit and DHR , serves as a resource person to the employees in the unit, and serves as a contact person for the University Attendance and Leave Administrator in DHR .

COMPLETION OF LEAVE DOCUMENTS

Hours Worked

For Staff, non-exempt Administration and Temporary employees, all hours worked must be totaled at the end of the workday and the total shall be rounded to the nearest quarter of an hour when completing the timesheet. Similarly, round the leave used to the nearest quarter of an hour before entering balances in ALT.

Leave Used if Less than Full-hour

All leave used in increments of less than a full hour, shall be rounded to the nearest quarter of an hour and represented on the applicable leave documents.

Leave Balances Recorded in ALT

Sick leave balances are carried in two decimal places for all employees. For Staff employees annual leave balances are carried in two decimal places and for 12-month Faculty, Administration and Executive Service annual leave balances are carried in three decimal places.

LEAVE TRANSFERS

Effective October 5, 2003, the University no longer accepts any leave transfer of accrued sick and annual leave from other government entities unless a reciprocal agreement has been established. (Reference USF10.203 (10) – Staff Benefits and Hours of Work and USF10.104(6) – Faculty Benefits and Hours of Work).

An employee who separates from the University and is thereafter employed by another Florida governmental entity, (State agency or university, community college, county or city), may transfer accrued unused and unpaid annual and/or sick leave if the receiving agency accepts the transfer. Acceptance of leave transfers to another government entity is the decision of the receiving agency in accordance with their attendance and leave procedures.

The separating employee must verify acceptance of transferred leave by the receiving agency and request the transfer prior to separating from the University. If the employee does not request the transfer of leave prior to separation, the employee will be compensated, if eligible for unused accrued leave in accordance with the University's Payout Operating Procedures. No leave transfer request will be processed after the termination date of employment.

LEAVE TRANSFER PROCESS

1. The separating employee must submit to their A&L coordinator:

    a. A written request identifying the unused accrued annual and/or sick leave to transfer.
    b. Written notification from the receiving agency that the transferred leave will be accepted.

2. The A&L coordinator will do the following:

    a. Conduct an audit no later than two weeks following the termination date of the separating employee in the Automated Leave Tracking (ALT) System.
    b. Wait for the final leave accruals to post before removing hours from ALT so that the leave transfer hours are correct.
    c. Update the employee's leave balance(s) in ALT by entering a negative adjustment to remove the hours.
    d. Print off the "Verification of Leave for Interagency Transfer" letter (reference forms library), complete and have employee's supervisor sign, date and email the original form to the A&L Administrator at bjerry@usf.edu. for processing.
    e. Place a copy in the employee's leave file.

3. The A&L Administrator will:

    a. Review ALT to ensure final leave accruals have posted and hours were deducted in ALT.
    b. Place a copy in the employee's personnel file.
    c. Forward the original form to the transferring agency.

LEAVE PAYOUT

GENERAL LEAVE PAYOUT GUIDELINES

Method of Certification

Leave payments for terminated employees are processed per the Leave Payout Procedures. Departments must complete an audit of the employee's annual leave balance within two weeks of separation and make any necessary adjustments by that time. No other action is required by departments unless they desire to use a different payment distribution from the normal distribution for that employee.

Method of Payment

Leave Payouts are distributed with the regular payroll unless special handling is required due to elected retirement deferrals. Leave cannot be processed with the employee's last regular hours. Payroll will make the leave payout approximately 30 days after the employee's separation date. Employees are paid for their eligible unused leave subject to its limits. Payment will be made based on the employee's regular rate of pay.

Deductions from Leave Payouts

Federal withholding, Social Security, and Medicare taxes will be withheld from leave payouts per current IRS rules. If the employee opted for an Employee optional retirement deduction from their regular bi-weekly salary payments, that deduction will be taken on the annual leave payout as well at the percentage specified.

Additionally, employees may elect to divert all or part of their leave payout to existing 403b annuity or state deferred compensation plans by completing a Lump Sum Rollover Request form. The form may be obtained from your Benefits Representative in your Service Center and must be submitted to Payroll within two weeks of the employee's separation date or with the DROP Annual Leave Cash-Out Form. Generally, the employee will need to meet with their Benefits Representative prior to separation from the university to discuss this option. Note that federal limits for retirement deferrals apply to this type of transaction and each individual employee's deferral limits must be calculated before the payout is made.

PAYMENT FOR UNUSED ANNUAL LEAVE

Annual leave payments are issued to employees at the time of termination and the employee has completed at least 6 months of continuous and creditable employment. Annual leave may also be paid out at the time the appointment of a faculty employee is changed from a twelve-month appointment to a nine-month appointment.

The UFF/BOT collective bargaining agreement states that, for "in-unit Faculty and Administration employees, cash out (payment) will be made for unused annual leave"...provided that a determination has been made by the President or representative that the employee was unable to reduce the unused annual leave balance prior to separation." Heads of units and supervisors serve as representatives of the President in matters of attendance and leave. As such, they may provide an opportunity for an in-unit employee to use leave prior to the effective date of the employee's separation.

Similarly, an Academic Dean or Administrative Director or a supervisor of an out-of-unit employee who is terminating may provide an opportunity for the employee to use leave prior to the effective date of separation.

Upon separation, eligible Staff, 12-month Faculty, Administration, and Executive Service employees are eligible to receive a lump-sum payment of unused annual leave not to exceed these amounts:

- Staff Employees: 240 hours (all hours in excess of 240 are forfeited); or
- Administration and 12 month Faculty: 352 hours (all hours in excess of 352 are forfeited)
- Executive Service: 480 hours (all hours in excess of 480 are forfeited)

Departments must complete an audit of the employee's annual leave balance within two weeks of separation and make any necessary adjustments by that time. No other action is required by departments unless they desire to use a different payment distribution from the normal distribution for that employee.

Deferred Retirement Optional Program (DROP)

When an active employee enrolls in DROP, the employee may elect to be paid for up to the year-end maximum of their unused annual leave at the time he/she enters the program or he/she may defer payout until termination. The payment of unused annual leave under this provision will not constitute a break in service. To initiate payment of annual leave when an employee enters DROP and elects to cash out annual leave hours, follow the procedures outlined in the Leave Payout Procedures. This action will require a DROP Annual Leave Cash-Out Form.

- When the employee elects to receive the maximum year-end payment, any hours in excess of that year-end maximum are not forfeited and remain available for his/her use. The employee is not eligible for any further cash out of unused annual leave hours.
- When the employee elects to receive payment for unused annual leave hours and the total number of hours does not equal the year-end maximum for the employee's pay plan, any unused hours remaining are available for his/her use. The employee is eligible for additional cash out of unused annual leave upon separation from employment provided the two cash outs do not exceed the total hours authorized for the employee's pay plan.

PAYMENT FOR UNUSED SICK LEAVE

Eligibility for Payment

An employee with ten (10) or more years of continuous service in an established position who has not participated in the University's Early Sick Leave Payout Program and who was employed prior to January 1, 2014, shall be paid for one-fourth of all unused accrued sick leave, up to a total of 480 hours. An employee who was hired on or after January 1, 2014 or who has less than ten (10) years of continuous service in an established position at the time of separation will not be paid for any unused sick leave and such leave shall be forfeited. Payment will be made based on the employee's final hourly rate of pay.

All eligible employees will be compensated for unused sick leave in the following manner:

- One eighth (1/8) of all unused sick leave accrued prior to 10/1/73 (when applicable), plus
- One fourth (1/4) of all unused sick leave accrued after 10/1/73, not to exceed 480 hours.

In no situation will leave in excess of 480 hours be paid. An employee whose separation is the result of any of the following acts will not be paid for any unused sick leave even though the employee has completed 10 years of service:

- Is found guilty in a court of competent jurisdiction of committing, aiding, or abetting any embezzlement, theft, or bribery in connection with university employment;
- Has admitted to committing, aiding, or abetting any embezzlement, theft, or bribery in connection with State government; or
- Is found guilty by a court of competent jurisdiction of having violated any State law against or prohibiting strikes by public employees.

Temporary employees do not accrue sick leave.

Sick leave payouts are not eligible for State retirement credit.

PAYMENT FOR UNUSED SPECIAL COMPENSATORY LEAVE

Eligibility for Payment

Staff and Administration employees are eligible to receive payment for unused special compensatory leave upon separation or at any time during the employee's active employment, as determined by the practice of the organizational unit. Additionally, all special compensatory hours, earned, but not used or paid out, will be paid out bi-annually every April and October. If, at the time of termination, an employee has a balance of unused Special Compensatory Leave, the employee is entitled to receive payment at the current rate of pay.

Per the United Faculty of Florida (UFF) Collective Bargaining Agreement, any in-unit Faculty employee that has been required to perform duties on a holiday and terminates employment prior to being given time off, the employee shall be paid, upon termination, for the holiday hours worked within the previous (12) month period. Additionally, all special compensatory hours, earned, but not used or paid out, will be paid out bi-annually every April and October.

Cash Payment

Cash payment for unused special compensatory leave is made to an employee bi-annually every April and October. Payment should be made:

- Upon an employee's appointment to another organizational unit (college/division) within the university (paid by the current, not receiving unit);
- When the employee is appointed to a position in a Faculty or Administration class or is appointed to a Temporary position;
- Upon an employee's separation from the university; or
- At any other time sooner than the above situations when the University and/or Dean/Director deems it necessary and/or appropriate in accordance with the internal operating procedures of the University and/or department.

If the authority to determine when cash payment is to be made is delegated below the Vice President/Provost level, such delegation is to be documented in writing with a copy to DHR .

Method of Certification

Outside of the bi-annual payments, any other payment for unused special compensatory leave is processed upon Payroll's receipt of the *Compensatory Leave Cash Out Form*. The form must indicate

the number of hours of special compensatory leave to be paid, and it must be signed by an accountable officer. Note that if the employee separates employment from the university, the payout of compensatory leave will not require this form and the balances in ALT will be paid automatically by Payroll in accordance with the *Leave Payout Procedures*.

Special compensatory leave payouts are eligible for State retirement credit (ORP, FRS, DROP, or FRSI).

PAYMENT FOR REGULAR AND OVERTIME COMPENSATORY LEAVE

Regular Compensatory Leave

When an employee has accrued 120 hours of regular compensatory leave and is required to work additional overtime hours due to an extraordinary work situation, the Vice President (who may delegate to the Dean/Director), may authorize payment for the regular compensatory leave earned in excess of 120 hours. The payment should be certified for payment as quickly as possible following the pay period in which the overtime hours were worked.

When the employee separates employment, retires, or dies he/she will forfeit any unused regular compensatory leave hours.

Overtime Compensatory Leave

Non-exempt Staff and non-exempt administration employees are eligible to receive payment for unused overtime compensatory leave upon separation or at any time during the employee's active employment. The maximum cash out of overtime compensatory leave is not to exceed 120 hours. Departments should take steps to ensure these balances do not exceed the maximum amount of 120 hours.

Cash Payment

Cash payment for unused regular or overtime compensatory leave is made to an employee:

- Upon an employee's appointment to another organizational unit (college/division) within the university (paid by the current, not receiving unit);
- When the employee is appointed to a position in a Faculty or Administration class or is appointed to a Temporary (formerly OPS) position;
- When the employee is appointed to a position in an exempt Staff class;
- Upon an employee's separation from the university; or
- At any other time sooner than the above situations when the University and/or Dean/Director deems it necessary and/or appropriate in accordance with the internal operating procedures of the University and/or department.

Complete the Overtime Cash Out section of the *Compensatory Leave Cash Out Form*. Indicate the converted hours (hours worked x 1.5) per the accumulated leave record.

It is important to indicate the actual overtime hours worked (not at 1.5 times the actual hours as they are kept on the books) because the overtime hours to be paid out will be classified as overtime in the

payroll system, which automatically calculates the rate at time and a half on hours reported as overtime. If not converted back to the straight hours, the employee would be overpaid when the payout is processed.

The *Compensatory Leave Cash Out Form* is required only when Active employees are cashing out a portion or all of their accumulated overtime compensatory leave balance. For employees separating from the university, Payroll will make the leave payout automatically using the balance in ALT.

LEAVE PAYOUT PROCEDURES

For terminated employees or employees changing from position to Temporary:

- The department must complete an audit of the employee's leave balances in ALT no later than two weeks following the termination date of the employee or status change date. Any adjustments to leave balances must be entered at this time.
- Payroll will identify employees who terminated 30 days prior to the current pay period end date and will pay out the appropriate leave balances in ALT for the employee. No action is required by the department to initiate these payments.

For 12-month faculty members changing to a 9-month position (NOTE: Faculty members making such a status change have the option of electing to retain their annual leave balance for a maximum of two years. If the employee wishes to exercise this option, Payroll must be notified no later than two weeks after the status change. If the employee does not elect to retain their annual leave balance):

- The department must complete an audit of the employee's annual leave balance in ALT no later than two weeks of their conversion date. Any adjustments to the annual leave balance must be entered at this time.
- Payroll will identify employees making such a change and approximately 30 days after the conversion date, Payroll will pay out the annual leave balance in ALT for the employee. No action is required by the department to initiate this payment.

For active employees entering DROP and cashing out annual leave:

- The departmental leave coordinator must enter an annual leave negative adjustment (AL-) in ALT for the number of hours the employee is cashing out and include a message that the hours are being paid due to the employee entering DROP.
- Complete the Certification DROP Annual Leave Payout Form and forward it to Payroll for processing.

For active employees with a payout of compensatory leave:

- Special compensatory payouts will be processed bi-annually every April and October, and upon termination. Outside of the bi-annual payments, complete the Certification of Compensatory Leave Cash Out Form. In the special comp cash out section indicate the total number of hours to be paid. Send the completed form to Payroll.

- Regular compensatory and overtime compensatory payouts will be processed upon receipt., and at termination. Complete the Certification of Compensatory Leave Cash Out Form. In the regular comp or accrued overtime comp cash out sections, indicate the total number of hours to be paid. Send the completed form to Payroll.

For employees who transfer to a new organizational unit:

- The department must complete an audit of the employee's leave balances in ALT no later than two weeks after their transfer date. Any adjustments to leave balances must be entered at this time.

- Complete the Certification of Compensatory Leave Cash Out Form. Indicate the type(s) of compensatory leave and number of hours to be paid out. Record the correct number of hours in each section of the form, and send the completed form to Payroll.

For the death of an employee:

- Per existing procedures, notify Payroll immediately upon learning of an employee's death. Complete a leave audit no later than two weeks after the employee's death. The employee's beneficiaries should contact HR Benefits, who will provide them with a Beneficiary Affidavit. Payroll will make all applicable leave payouts upon receipt of the completed Beneficiary Affidavit and a copy of the death certificate.

For faculty members who are separating employment and who previously received paid parental leave:

- The number of hours the faculty member utilized for paid parental leave, excluding any hours that were taken as accrued leave, may be deducted from the total balance of accrued sick and/or annual leave hours that remain at the time of separation from USF. Sick leave hours shall be deducted first and if the paid parental leave hours utilized exceeds the available sick leave balance, any excess paid parental leave hours shall be deducted from the available annual leave hours, if any. The department should not reduce any leave balance below zero. The A&L Coordinator must contact DHR informing the USF A&L Administrator of the separation. The USF A&L Administrator will enter in ALT the appropriate negative adjustment code (sick and possibly annual leave) with the corresponding number of negative hours and include a comment that the leave balance deduction is being made for paid parental leave at the time of separation. These steps should be completed as part of the standard leave audit done prior to the closing of the pay period following the employee's separation.

- In the event that the number of paid parental leave hours utilized exceeds the available sick and annual leave balances, the USF A&L Administrator will update ALT with a negative adjustment code. The adjustment will be for the corresponding number of negative hours necessary to reduce the sick or annual leave balance to zero. The A&L Administrator will also include a comment that the leave balance deduction is being made for paid parental leave at the time of separation and that the paid parental leave exceeds the employee's available sick or annual leave balance.

ALT AUDIT INFORMATION AND INSTRUCTIONS

Why is an ALT Audit Necessary?

Leave audits are conducted to ensure compliance with USF policies and procedures, to verify accurate leave balances, and for specific events such as those listed below. It is essential that complete and accurate records be maintained in order to avoid an over or under payment. It is the responsibility of the A&L Coordinator to conduct a thorough leave audit prior to any leave cash out when:

- Entering into the DROP or Phased Retirement Programs.
- Transferring from a leave accruing to a non-leave accruing position.
- Transferring to another work unit.
- Paying out compensatory leave hours.
- Separation of an employee from USF.
- Death of an employee.

If the coordinator has questions about how to conduct the audit, contact the A&L Administrator for guidance.

1. Review Supporting Leave Documents to Ensure Accuracy

- Ensure that Attendance and Leave regulations and procedures are accurately applied.
- Reconcile leave documents on a bi-weekly basis.
- Check leave actions as far back in time as you need to go to ensure accuracy in the event an error was overlooked.
- Leave requested, approved and used was recorded on the signed timesheet (Staff/Administration), entered into ALT and deducted from the appropriate balance.
- Ensure all timesheets have the appropriate signatures.
- Maintain accurate records of all hours worked by Staff, non-exempt Administration, Temporary and Graduate Assistant employees.
- Required documentation is obtained and maintained in a leave file (death of family member, FMLA, sick leave pool, etc.).
- Verify overtime situations (earned compensatory leave).
- Ensure recording of holidays, emergency closings, etc. are tracked on timesheets and entered into ALT appropriately.

2. Add ALT Entries

- Run Pending leave queries to identify any unprocessed leave.
- Verify all entries in the ALT system are up-to-date.
- Check for correct type of leave usage that the types of leave used are correctly identified.
- Verify all adjustments made by the leave coordinator have been properly applied to balances.
- Ensure all compensatory leave that has been earned is appropriately in ALT by the leave coordinator.
- Verify higher annual leave accrual rate was appropriately applied for Staff, if applicable
- Verify all prorated leave accruals when applicable, or non-accrual of leave when a leave of absence without pay occurred is accurate.
- Verify all leave balances to be carried forward into the next calendar year are correct.
- Review leave eligibility entitlement with any status change.
- Deduct (negative adjustment) leave that is not eligible for a payout.

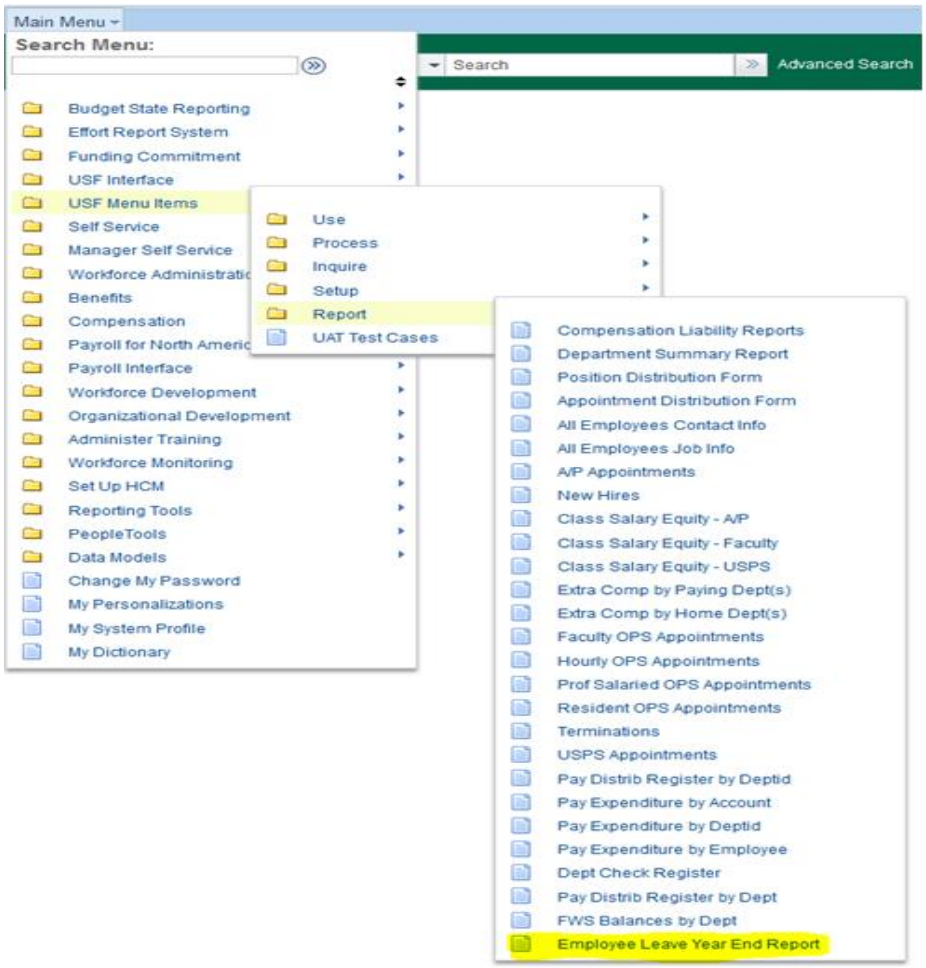
3. Run the Employee Leave Year End Report

- Log into MYUSF using your **USF NetID** and password.
- Follow the process in the next section to run the Employee Leave Year End Report.
- Print the Leave Balance Detail Report (ALT001) and the Leave Balance Summary Report (ALT002).
- Verify all balances for each leave plan (AL, SL, Admin., FMLA, PH, etc.,) are accurate by auditing each column on the Leave Balance Detail Report.
- Report is signed by the employee and accountable officer (accountable officer for leave purposes only, is the employee's direct supervisor).
- Place the original copy in the leave file, place a copy in the leave payout file, and give a copy to the employee.

INSTRUCTIONS TO RUN EMPLOYEE YEAR END REPORT

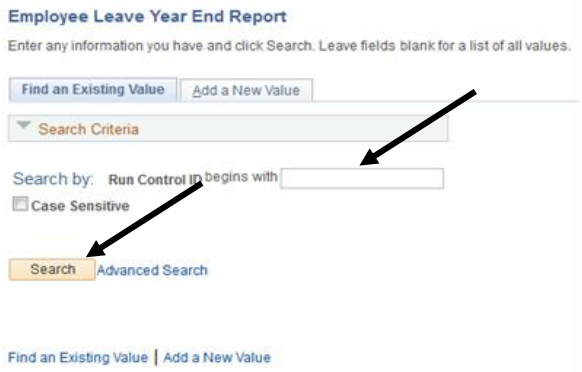
Step 1:
Follow the Navigation path below to access the Employee Leave Year End Report.

Main Menu > USF Menu Items > Report > Employee Leave Year End Report



Step 2:

Enter your "Run Control ID"



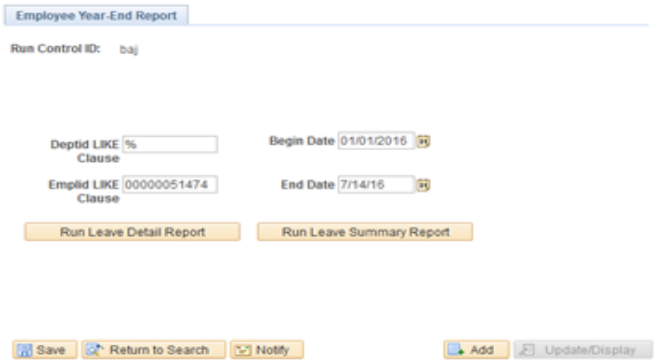
Note: If you don't have a Run Control ID click on **"Add a New Value"** (you can use your initials for the run control ID) and click on **"Search"**

Step 3:

If you want to run the report by Employee enter a percent (%) sign in **Deptid LIKE Clause** box. Enter the **Employee ID number** in the **Emplid LIKE Clause** box and enter the **Begin and End Date range.** No Box should be left empty.

If you want to run the report by Department enter a percent (%) sign in **Emplid LIKE Clause** box. Enter the **Department ID number** in the **Deptid LIKE Clause** box and enter the **Begin and End Date range.** No Box should be left empty.

Step 4:
Click on **Detail or Summary** report. Only one report can be selected at one time. If you need to run both reports you must select each report separately.



Selected report will appear.

ONLINE RESOURCES

Training Guides
All A&L Coordinators should visit the Attendance & Leave section of the DHR website for additional training guides and tutorials.

Timesheets
A&L Coordinators should visit the Attendance & Leave section of the DHR website to access timesheets, examples of timesheets, and instructions on how to complete them.