How to Handle Leave Balances for Exempt Employees at Retirement

- Employee Leave Balances should be evaluated for eligibility, payout and transfer upon retirement.
- If eligible Vacation, Bonus Vacation, FY## Bonus Leave, and Comp Time Types should be submitted for payment at retirement.
- Vacation leave ineligible for payment should be coded and cleared from the employee’s record at retirement.
- Sick leave eligible for retirement credit should be coded and cleared from the employee’s record at retirement.

- **Refer** to employee Vacation Leave Policies to determine if the retiring employee should receive the additional vacation accrual for the last month worked.
  - [http://www.ecu.edu/cs-admin/HumanResources/Kronos_Policy_Legal_References.cfm](http://www.ecu.edu/cs-admin/HumanResources/Kronos_Policy_Legal_References.cfm)
- **Refer** to employee Leave and Separation Policies, Retirement Policies and Employment and Probation Policies to determine leave types qualified for payout for full time and part time.
  - [http://www.ecu.edu/cs-admin/HumanResources/Kronos_Policy_Legal_References.cfm](http://www.ecu.edu/cs-admin/HumanResources/Kronos_Policy_Legal_References.cfm)
- **Refer** to employee Leave and Separation Policies regarding full time and part time employee payout limits.
  - [http://www.ecu.edu/cs-admin/HumanResources/Kronos_Policy_Legal_References.cfm](http://www.ecu.edu/cs-admin/HumanResources/Kronos_Policy_Legal_References.cfm)
- **Verify** with employee and Benefit’s counselor the amount of Sick leave to be credited towards service for retirement.

**Preliminary steps:**
1. Go to the Employee’s Timecard.
2. Select the pay period that includes the employee’s last day of work.
   - This should be either “Current Pay Period” or “Next Pay Period.”
3. Update the Employee’s timecard to reflect any paid leave time planned before the Employee’s last work day.

**Determine the balances to be paid out:**
1. Click on the employee’s last day on the timecard.
2. Locate the “Accruals” tab.
3. Use the balance in the “Balance on Selected Date” column to determine the employee’s balances for various leave types such as Comp Time, Vacation and Bonus Vacation.
   - **Refer** to employee Leave and Separation Policies, Retirement Policies and Employment and Probation Policies to determine leave types qualified for payout for full time and part time.
   - **Refer** to employee Leave and Separation Policies regarding full time and part time employee payout limits.

For further assistance or additional information please visit [http://www.ecu.edu/cs-admin/HumanResources/Kronos.cfm](http://www.ecu.edu/cs-admin/HumanResources/Kronos.cfm)

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ECU Kronos Job Aid
Leave Balances for Exempt Employees at Retirement

Payout of Accrued Annual Leave

An employee in a position covered by these regulations who has accrued unused annual leave upon discontinuation of employment from the employing institution and who either does not elect or is not eligible to transfer such accrued leave to another State or local governmental agency, shall be paid for such unused annual leave. The amount paid to an employee who has been employed an aggregate of 24 months or less by one or more State or local governmental agencies is equal to one day for each month worked less the number of days of annual leave taken during the employment period. An employee who has been employed for more than 24 months shall be paid subject to a maximum of 30 such days. Each institution shall establish guidelines for payout of leave if a change in employment status occurs and such employee is no longer covered by this policy.

Submit balances to be paid out.

Select the row for the last working day for the pay period.

Click on the icon to add a new row

On the new row, in the “Pay Code” column, click on the drop down arrow and select the pay codes needed to payout any eligible balances. These may include:

- “Vacation Payout”
- “Comp Time Hours Payout”
- “Bonus Vacation Payout”
- “FY## Bonus Payout for Retirees”

Create a new row for each Pay Code needed.

<table>
<thead>
<tr>
<th>Pay Code</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>PTO - Vacation</td>
<td></td>
</tr>
<tr>
<td>Vacation</td>
<td></td>
</tr>
<tr>
<td>Vacation Payout</td>
<td></td>
</tr>
<tr>
<td>Daily Total</td>
<td></td>
</tr>
</tbody>
</table>

In the amount column, key the appropriate number of Payout hours for each Pay Code listed.

Press “Save.”

The payout amount(s) will appear on the “Totals tab when you open the drawer.

For further assistance or additional information please visit [http://www.ecu.edu/cs-admin/HumanResources/Kronos.cfm](http://www.ecu.edu/cs-admin/HumanResources/Kronos.cfm)

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Submit balances ineligible for pay out.

Select the row for the last working day for the pay period.

Click on the icon to add a new row.

On the new row, in the “Pay Code” column, click on the drop down arrow and select the pay codes needed to identify any ineligible balances. These may include:

- “Vacation Ineligible for Payout”
- “Bonus Vac Ineligible for Payout”
- “Sick for Retirement Credit”

Create a new row for each Pay Code needed.

<table>
<thead>
<tr>
<th>Pay Code</th>
<th>Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vacation Payout</td>
<td></td>
</tr>
<tr>
<td>Bonus Vac Ineligible for Payout</td>
<td></td>
</tr>
<tr>
<td>Daily Total</td>
<td></td>
</tr>
</tbody>
</table>

In the “Amount” column, key the number of ineligible hours for each Pay Code listed.

- Verify with employee and Benefit’s counselor the amount of Sick leave to be credited towards service for retirement.

Right click on the value under “Amount” and Select “Comment.”

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Pick the comment that matches that reason that an employee’s balance is not eligible for payout. These may include:

“No Payout Employee on Probation”
“No Payout Hours Over 240” (Or 120.5FTE)
“No Payout Per Leave Policy”

Add a “Note” that provides additional details about the situation. This might include the end date of the employee’s probation if applicable.

Select “Ok.”

Press “Save.”

The ineligible amounts payout amount(s) will not appear on the “Totals tab.

**Confirm final balances:**

1. Select the row for the last working day of the pay period.
   - This is the date on which payout and ineligible payout values have been entered.
2. Review employee leave balances for this day on the “Accruals” Tab.
   - The total of Payout hours and Ineligible hours for Vacation should bring the employee’s vacation balance to zero.
   - The total of Payout hours and ineligible hours for Compensatory time should bring the employee’s Compensatory time balances to zero.
   - The total of Payout hours and ineligible hours for Bonus Vacation should bring the employee’s Bonus Vacation time balance to zero.
   - Sick hours should be reduced if an employee is receiving credit towards retirement for unused sick hours.

For further assistance or additional information please visit [http://www.ecu.edu/cs-admin/HumanResources/Kronos.cfm](http://www.ecu.edu/cs-admin/HumanResources/Kronos.cfm)

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