

Vacation Leave Policy

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§ 1. Policy

Vacation leave is credited to employees who are in pay status (working, on paid leave or on workers' compensation leave) for one-half or more of the regularly scheduled workdays and holidays in the pay period in accordance with the provisions outlined below.

§ 2. Purpose

The primary purpose of paid vacation is to allow employees to renew their physical and mental capabilities and to remain a fully productive employee. Employees are encouraged to request leave during each year in order to achieve this purpose.

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§ 3. Covered Employees and Vacation Leave Credits

Full-time permanent, probationary, and time-limited employees are granted leave based on length of total State service as shown in Table I. (Part-time employees who work half-time or more are granted prorated leave.)

Temporary and part-time (less than half-time) are not granted leave.

§ 4. Uses of Leave

Vacation leave may be used for:

- vacation,
- other periods of absence for personal reasons,
- absences due to adverse weather conditions,
- personal illness (in lieu of sick leave),
- illness in the immediate family, and
- time lost for late reporting; however, deductions should be made from the employee's pay where excessive tardiness or absenteeism occurs.
- donations to an employee who is an approved voluntary shared leave recipient.

Options for use of vacation leave under the Workers' Compensation Policy, Family and Medical Leave Policy, and Military Leave Policy are included in these respective policies.

Table I - Leave Credits

Years of Total State Service	Hours Granted Each Month	Hours Granted Each Year	Days Granted Each Year
Less than 5 years	9 hrs. 20 mins.	112	14
5 but less than 10 years	11 hrs. 20 mins	136	17
10 but less than 15 years	13 hrs. 20 mins.	160	20
15 but less than 20 years	15 hrs. 20 mins.	184	23

Vacation Leave Policy (cont.)

20 years or more	17 hrs. 20 mins.	208	26
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Total State A full month of credit is given for total State service, both subject to and exempt
Service Defined from the Human Resources Act if:

the appointment is:	AND the appointment is:	AND the employee is:
<ul style="list-style-type: none"> • Full-time, or • Part-time (half-time or more) 	<ul style="list-style-type: none"> • Permanent, • Probationary, or • Time limited 	<ul style="list-style-type: none"> • in pay status for one half or more of the regularly scheduled workdays and holidays in the pay period, or • is on authorized military leave

§ 5. Other Credit for Total State Service

Credit shall also be given for employment with:

- other governmental units that are now State agencies;
- the county Cooperative Extension Service, Community College System and the public school system of North Carolina, with the provision that a school year is equivalent to one full year,
- a local Mental Health, Public Health, or Social Services if such employment is SHRA.
- a local Emergency Management Agency in North Carolina that receives federal grant-in-aid funds,
- the General Assembly (except for participants in the Legislative Intern Program and pages). All of the time, both permanent and temporary, of the employees will be counted; and the full legislative terms of the members,

Vacation Leave Policy (cont.)

- authorized military leave from any of the governmental units for which service credit is granted, provided the employee is reinstated within the time limits outlined in the State Military Leave policies,
- authorized workers' compensation leave from any of the governmental units for which service credit is granted

§ 6. Accounting for Creditable Service

The agency shall be responsible for informing each employee of the types of prior service that are eligible to be counted as total State service. If the employee fails to produce evidence of prior service at the time of employment and later produces such evidence, it creates a cumbersome, time-consuming process to adjust leave records. When this occurs, credit will be allowed for the service and the earnings rate will be adjusted; however, retroactive adjustments will only be allowed for the previous twelve months. Exceptions will be made if the agency is at fault or fails to properly detect prior service.

§ 7. Scheduling Leave

Vacation leave shall be taken only upon authorization of the agency head (or designee). Although approval of the use of vacation leave is discretionary, requests by an employee to use vacation leave should be granted if the employee has sufficient accrued vacation leave and the granting of the leave will not result in undue hardship on the agency or its employees.

If an employee has holiday compensatory time, overtime compensatory time, gap hours compensatory time, callback compensatory time, on-call compensatory time, travel compensatory time, emergency closing compensatory time or incentive leave, it shall be taken before vacation leave.

§ 8. Accumulation

Vacation leave may accumulate without any applicable maximum until December 31 of each year. However, if the employee separates from service, payment for accumulated leave shall not exceed 240 hours.

Vacation Leave Policy (cont.)

On December 31 of each year any employee with more than 240 hours of accumulated leave shall have the excess accumulation converted to sick leave so that only 240 hours are carried forward to January 1 of the next calendar year.

Advisory Note:

Vacation leave for employees that plan to retire on January 1st will not automatically rollover to sick leave on December 31st in the HR-Payroll System, therefore agencies must account for vacation leave in excess of 240 hours for employees that plan to retire effective January 1st. **For these employees, to receive an accurate balance from the HR-Payroll System, an agency must follow the steps in Job Aid PER-46.**

This can be accomplished by forecasting leave earnings through December 31st, then transferring vacation leave in excess of 240 hours to the employee's sick leave balance. Agencies must also consider the amount of vacation leave being exhausted and document leave balances on Form 6 – "Claiming Your Monthly Retirement Benefit (TSERS)".

Accumulation for part-time employees shall be prorated.

§ 9. Advancement

An employee may be advanced the amount of vacation leave needed on an individual basis and which can be credited during the remainder of the calendar year.

If more leave is taken than can be credited during the calendar year, the balance above the amount that can be advanced shall be deducted in the next paycheck.

§ 10. Leave Charges

Leave shall be charged in units of time appropriate and consistent with the responsibility of managing absences in keeping with operational needs.

§ 11. Continuation of Benefits

When exhausting leave, the employee continues to accumulate leave, is entitled to holidays and is eligible for salary increases during that period.

Vacation Leave Policy (cont.)

§ 12. Leave Transferable

When an employee transfers from...	THEN, leave...	OR...
State SHRA to SHRA	shall be transferred	
State SHRA to EHRA	may be transferred subject to the receiving agency's approval.*	employee shall be paid in a lump sum, not to exceed 240 hours (prorated for part-time).
State EHRA to SHRA	may be transferred subject to the receiving agency's approval.	employee shall be paid in accordance with existing leave policies.
From a State agency to a: <ul style="list-style-type: none">• Public school,• Community College• Technical Institute• Local Mental Health,• Local Public Health• Local Social Services,• Local Emergency Management	may be transferred subject to the receiving agency's approval.*	the employee shall be paid in a lump sum not to exceed 240 hrs. (prorated for part-time employees). If only a part of the leave is accepted, the combination cannot exceed 240 hrs.
A local agency listed above to a State agency	may be transferred subject to the receiving agency's approval.	if any portion of leave is paid, the combination cannot exceed 240 hrs.

*Transfer and payment of leave is an agency decision. If the receiving agency accepts all of the leave, the employee does not have an option of transferring some of the leave and receiving a lump sum payment of some of the leave.

Vacation Leave Policy (cont.)

§ 13. Separation – Pay for Leave

Lump sum payment for leave is made only at the time of separation.

When separation is due to...	Accumulated Vacation Leave	THEN the employee	and the date separated is:
<ul style="list-style-type: none"> • Resignation • Dismissal, • Death 	shall be paid in a lump sum not to exceed 240 hours (prorated for part-time employees)	<p>ceases to</p> <ul style="list-style-type: none"> • accumulate leave • be entitled to take sick leave; • be entitled to holidays. (See ⁽¹⁾ exception below.) 	the last day of work. (See (2) & (3) exceptions below)
<ul style="list-style-type: none"> • Service retirement, • Early retirement, or • Reduction in force 	may be exhausted if the employee elects to do so.	accrues benefits while exhausting leave.	the last day of leave. **(4) See example below.
<p>⁽¹⁾ When the last day(s) of the month is a holiday and the employee is in pay status through the last available workday, the employee shall also receive pay for the holiday(s).</p>			
<p>⁽²⁾ If an employee is exhausting approved sick/vacation leave for medical reasons and resigns or dies before returning to work, the date separated shall be the date the employee resigns or dies. This is subject to the approval of the Agency HR office.</p>			
<p>⁽³⁾ If an employee gives notice of a resignation and becomes ill, the employee may exhaust sick/vacation leave up until the date of the resignation. The date separated will be the date of resignation. This is subject to the approval of the Agency HR office and requires medical documentation to certify the illness.</p>			

Vacation Leave Policy (cont.)

(4) An employee retiring or being reduced in force effective January 1st of a given year could establish the last day of work as December 14 (for example); then exhaust 64 hours of leave through the end of December and receive the unused balance, up to 240 hours, in a lump sum. The date separated would be December 31st.

§ 14. Overdrawn Leave

If an employee separates and is overdrawn on leave, it will be necessary to make deductions from the final salary check.

§ 15. Retirement Contribution

Retirement deductions shall be made from all leave payments.

§ 16. Payment to Estate

In the case of a deceased employee, payment for unpaid salary, leave, and travel must be made, upon establishment of a valid claim, to the deceased employee's administrator or executor. In the absence of an administrator or executor, payment must be made to the Clerk of Superior Court of the county of the deceased employee's residence.

§ 17. Leave Records

It is the responsibility of each agency to maintain vacation leave records for each employee. Leave records shall be balanced at least at the end of each calendar year. Agencies should assume responsibility for notifying employees of leave balances at least once each year.

Agencies must retain leave records for all separated employees for a period of at least five years from the date of separation.

If leave records are kept electronically, the agency does not need to keep paper copies.

Vacation Leave Policy (cont.)

§ 18. Bonus Leave

§ 18.1. Amount and Eligibility

The General Assembly has approved the following bonus leave:

Amount of leave	Effective Date	Eligibility
80 hours	September 30, 2002	All employees except: <ul style="list-style-type: none">Employees who do not earn leave, andEmployees paid on the Teacher Salary Schedule or the School Based Administrator Salary Schedule.
80 hours	July 1, 2003	All employees except: <ul style="list-style-type: none">Employees who do not earn leave,Employees of the State Highway Patrol who receive an automatic increase, andEmployees paid on the Teacher Salary Schedule or the School Based Administrator Salary Schedule.
40 hours	September 1, 2005	All employees except: <ul style="list-style-type: none">Employees who do not earn leave, andEmployees paid on the Teacher Salary Schedule or the School Based Administrator Salary Schedule.
40 hours	September 1, 2014	All employees except: <ul style="list-style-type: none">Employees who do not earn leave

Vacation Leave Policy (cont.)

§ 18.2. Provisions for Part-Time Employment and Leave without Pay

- (1) Full-time employees who work less than 12 months shall receive a pro rata amount.
- (2) Permanent part-time employees (half-time or more) shall receive a pro rata amount.
- (3) Employees on leave without pay, other than workers' compensation leave and leave for reserve active duty, shall be credited with the bonus leave upon their return based on their type of appointment at the time of leave without pay began. If they do not return to work, they are not eligible for the leave.
- (4) Employees on workers' compensation leave and leave for reserve active duty shall be credited with bonus leave for use upon their return to work. If the employee does not return, the bonus leave shall be paid in addition to any other leave, in accordance with the leave policies.

§ 18.3. Scheduling Bonus Leave

- (1) Bonus leave shall be taken only upon appropriate authorization.
- (2) Bonus leave shall be used after holiday compensatory time, over-time compensatory time, gap hours compensatory time, callback compensatory time, on-call compensatory time, travel compensatory time, and emergency closing compensatory time.
- (3) Bonus leave may be used for any purpose for which regular vacation leave is used.
- (4) Bonus leave shall be charged in units of time consistent with regular vacation leave guidelines.

§ 18.4. Accounting for the Bonus Leave

- (1) Bonus leave shall be accounted for separately from regular earned vacation leave.
- (2) Any balance of bonus leave on December 31 will be retained by the employee and transferred into the next calendar year. It will not be as part of the maximum 240 hours of vacation that can be retained.
- (3) Bonus leave will not be subject to conversion to sick leave.

Vacation Leave Policy (cont.)

§ 18.5. Transferring Bonus Leave

Any balance of bonus leave will be transferred with the employee who transfers to another State agency eligible for bonus leave.

§ 18.6. Separation/Status Change

Bonus leave balance will be paid in addition to regular vacation leave if the employee leaves state government or the appointment type changes to a non-leave earning status (such as exempt, part-time, etc.).

§ 18.7. Miscellaneous Provisions

- (1) Bonus leave may be applied to negative balances of regular earned leave with the approval of the employee and the agency head (or designee).
- (2) Bonus leave is available to be donated as vacation leave under the Voluntary Shared Leave provisions.
- (3) Agencies shall maintain records of bonus leave for each employee.

§ 19. Sources of Authority

This policy is issued under any and all of the following sources of law:

- [N.C.G.S. § 126-4\(5\)](#)

It is compliant with the Administrative Code rules at:

- [25 NCAC 01E .0200](#)

§ 20. History of This Policy

Date	Version
January 1, 1949	Annual leave granted at 1 1/4 calendar days per month, cumulative to 30 days.
July 28, 1949	Established a policy stating that unused annual leave accrued be paid estate of the employees. (Rescinded at 10-27-49 meeting)
October 28, 1949	Established policy of granting only annual leave in cases of serious illness of immediate family. Approved payment of accrued annual leave to employees dismissed for misconduct, for failing to report for work and for failure to give any

Vacation Leave Policy (cont.)

	advance notice of separation.
November 1, 1949	Approved policy of limiting petty leave to period of not more than 2 hours in any working day.
April 1, 1950	<p>Employee may accumulate unused annual leave with no maximum, provided that no more than 30 days leave may be taken and/or paid for in any one calendar year.</p> <p>Adopted policy stating that full-time permanent employees must be in full pay status during the entire month in order to earn either sick or annual leave.</p>
June 16, 1950	Revised policy so that full-time permanent employees who are in pay status during one-half or more of the scheduled working days in a month shall earn full sick and annual leave credits for the month.
August 10, 1951	Unused annual leave accrued to employee to be paid to the estate of the employee upon death of the employee.
November 29, 1951	<p>Annual leave to be calculated based on three times the number of days an employee is scheduled to work each week.</p> <p>In case of death, employee's estate shall be paid for accumulated and currently earned annual leave not to exceed the maximum of 45 days.</p>
December 1, 1951	Annual leave can be accumulated to a maximum of 45 days, but cannot take more than 30 in any calendar year. Employee resigns, is dismissed, dies, or goes on military leave without pay, the employee or estate shall be paid for all accumulated and currently earned annual leave up to a maximum of 45 days.
March 13, 1952	Rescinded previous policy whereby an employee could accrue annual leave during period of terminal leave.
September 18, 1953	New policy on maternity leave required annual leave to be paid in a lump sum before employee goes on leave without pay.
October 1, 1953	Adopted policy for terminal leave which states that employees cease to earn leave, be entitled to holidays and cease to be eligible for salary increments or promotional increases.

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January 1, 1954	Reduced maximum accumulation of annual leave from 45 to 30 days. When annual leave accumulated to maximum of 30 days, additional leave cannot be earned or have additional leave advanced until some of the 30 days have been taken.
January 1, 1955	Employee granted leave-without-pay may not take or be paid for more than 30 days annual leave in any calendar year. Any amount in excess of 30 days to the employee's credit would not be available to the employee if and when he returned to State employment.
January 28, 1955	Leave charges covering absences during unusual situation (weather).
May 1, 1959	Employee shall be paid for or allowed to exhaust only that accumulated annual leave which is payable in the calendar year in which they separate from service.
April 15, 1960	Employees cannot take or be paid for more than 30 days annual leave in any consecutive twelve months period.
December 1, 1960	An employee may take earned and unused leave regardless of the amount taken previously during the calendar year. An employee, upon separation, shall be paid for all earned and unused annual leave regardless of the amount already taken but for not more than 30 days.
December 15, 1969	When going on leave without pay for educational purposes, annual leave may be exhausted, paid in a lump sum or retained for future use.
January 1, 1970	Extended to part-time employees in permanent positions eligibility for sick and annual leave, holidays, and salary increments which apply to full-time permanent employees – earned on a pro-rata basis.
July 1, 1970	An employee may exhaust annual leave rather than be paid in a lump sum when retiring due to disability.
April 1, 1971	Unused annual leave shall be transferred when an employee transfers between State agencies. Annual leave may be transferred to local county mental health, public health, social services or civil

Vacation Leave Policy (cont.)

	<p>defense agency, if county willing to accept. Otherwise pay in a lump sum.</p> <p>When to State, annual leave (not to exceed 30 days) or any portion of unused leave may be transferred to the State.</p> <p>If person request and is paid for annual leave at the time of transfer to or from – will not preclude consideration for transferring sick leave.</p>
October 1, 1971	Revised to allow annual leave for absences as a result of adverse weather conditions.
June 20, 1972	Revised – annual leave to be exhausted rather than paid in a lump sum before an employee goes on leave without pay for maternity purposes. If annual leave overlaps with temporary disability in which sick leave is used, exhaust annual leave before and after.
July 1, 1973	<p>Adopted graduated annual leave plan. Also allowed annual leave to be taken in one-hour units. Used same definition for aggregate service as in the longevity policy.</p> <p>Less than 2 yrs - 80 hours per year</p> <p>2 but less than 5 - 96 hours</p> <p>5 but less than 10 - 120 hours</p> <p>10 but less than 15 - 144 hours</p> <p>15 but less than 20 - 168 hours</p> <p>20 or more - 192 hours</p>
August 3, 1973	Aggregate service to include permanent part-time employment.
December 13, 1974	Aggregate service amended to include County Agricultural Extension Service.
March 1, 1975	Revised payment of annual leave - annual leave to be paid or that annual and sick leave be exhausted through the last full hour of unused leave. Overdrawn leave would be deducted in full hour units, i.e., a full hour for any part of an hour overdrawn.

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January 1, 1976	Revised leave charges to provide that petty leave may be taken in units of 5 minutes and that it may be used in combination with sick or annual leave.
January 1, 1978	Maximum annual leave accumulation - annual leave may be accumulated without any applicable maximum until December 31 of each calendar year. On December 31 any accumulated over 240 hours shall be canceled.
March 1, 1978	Added provision for choosing options during leave without pay. Annual leave may be used to account for the hours that no work is performed when the time is changed from Eastern Standard Time to Day Light Savings Time.
October 1, 1982	Aggregate service amended to include former employment in the General Assembly.
December 1, 1982	Aggregate service credit - clarified that permanent part-time employees are credited with aggregate service on a pro rata basis.
January 1, 1983	<ol style="list-style-type: none"> 1. Changed name from ANNUAL leave to VACATION leave. 2. New purpose statement to reinforce the primary philosophy of vacation and to reflect the secondary purpose; paid leave for personal time away from work 3. Expand uses to allow employee a choice of using this leave or sick leave for illness of family. 4. Present PETTY LEAVE combined with Annual Leave into Vacation Leave. The 14 hours petty leave added to annual leave provides from 11 $\frac{3}{4}$ days to 25 $\frac{3}{4}$ days. 5. Formerly, minimum annual leave charge was one hour. With the combination of petty leave, the minimum is left to discretion of each agency.
July 1, 1983	Revised the definition for granting vacation leave. Part-time (half time or more) would be counted as full service for purposes of earning leave. Amount earned would be based on total state

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	service - amount would be pro-rated but the service would not be prorated.
December 1, 1983	Allows for transfer of vacation leave to and from the public school system and community college and technical institutes.
April 1, 1984	Clarified revision in the transfer of vacation leave between public schools and community colleges. Provided that if the employing agency will accept the leave, an employee may transfer all accumulated leave. However, in cases where an employing agency will not accept the total amount, the portion paid for in combination with the amount transferred may not exceed 240 hours.
August 1, 1986	Added paragraph about accounting for creditable service.
July 1, 1987	Added legislative terms of members to creditable service.
January 1, 1989	Pay status change to half the workdays and holidays.
December 1, 1993	Revised to conform to the revision to G.S. 126-8 which states that on December 31 of each year, any employee who has vacation leave in excess of the allowed accumulation shall have that leave converted to sick leave. Included time-limited appointment for eligibility to earn leave.
July 1, 1995	Changed the deduction for overdrawn leave from a full hour unit to the unit nearest to a tenth of an hour. Changed the method of paying terminal leave from a full hour unit to the nearest tenth of an hour. Changed the retention of leave records from four to five years. Effective date changed to July by Rules Review Commission.
January 1, 2002	Revised to include an omission: Add Workers' Comp Leave under creditable total state service.
September 30, 2002	Revised to include Bonus Leave Guidelines.
February 21, 2003	Deleted provision that provided that vacation leave, except for immediate family, could only be shared within the parent agency.
July 1, 2003	Revised to incorporate 2003 bonus leave.

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May 1, 2004	1) Clarify policy on transfer of leave from SHRA to EHRA and vice versa. 2) Add Advisory Note regarding the use of vacation leave for ethnic/cultural events. 3) Add paragraph to Bonus Leave to clarify that employees on workers' compensation leave and leave for reserve active duty shall be paid for the bonus leave if they do not return.
September 1, 2005	Revised to include bonus leave provisions eff 9-1-05. Corrected Bonus Leave Chart to indicate the employees who were not eligible for the 2002 bonus.
January 1, 2007	(1) Added Advisory Note under "Advancement" to clarify that if more leave is taken than can be credited during the calendar year, the balance above the amount that can be advanced shall be deducted in the next paycheck. (2) Changed Leave Records Section to clarify that leave records shall be balanced at least at the end of each calendar year. (3) Added note to clarify that if leave records are kept electronically, the agency does not have to keep a paper copy.
October 1, 2007	1) Under the paragraph Scheduling Leave, added an Advisory Note stating that for agencies using BEACON HR/Payroll System: • If an employee has holiday compensatory time, overtime compensatory time or on-call compensatory time it shall be taken before vacation leave. • Hours worked in excess of the employee's established work schedule will be used to offset leave reported in the same workweek. Leave will be restored to the employee's balance for later use. 2) Under the paragraphs Leave Charges, Overdrawn Leave and Payrolling Leave, deleted the sentence that stated that leave to be paid as terminal leave or to be exhausted shall be in units of one-tenth of an hour.

Vacation Leave Policy (cont.)

	<p>3) Under the paragraph Scheduling Bonus Leave, added Advisory Note stating that in the BEACON HR/Payroll System, bonus leave shall be used after holiday compensatory time, over-time compensatory time, on-call compensatory time and vacation leave.</p> <p>5) Deleted Item No. 4 giving the employee the option to use vacation leave or bonus leave.</p>
June 1, 2008	Changed policy to allow an employee who is reduced in force to exhaust vacation leave after their last day of work and still be paid for up to 240 hours of leave in a lump sum.
October 1, 2008	Under Separation – Pay for Leave – clarified exceptions/procedures when employee is exhausting sick leave.
July 1, 2009	Revises Advisory Note to add gap hours compensatory time and travel compensatory time to leave hierarchy used in the BEACON HR/Payroll System.
January 1, 2011	<p>(1) Combines the 0-2 years with 2 but less than 5 years to create a less than 5 years category.</p> <p>(2) Increases the annual accrual rate by 2 hours per year for each of the years of total state service category.</p> <p>(3) Advisory Note about Leave Offsetting deleted and placed in General Leave Policies.</p>
September 1, 2014	<p>SB744 (S.L. 2014-100) the Appropriations Act of 2014 awarded bonus leave to employees who were eligible to earn vacation leave as of September 11, 2014. Also removed the requirement for vacation leave to be used prior to bonus leave. The following additional changes were made to the policy:</p> <ul style="list-style-type: none">• In “scheduling leave” section, removed the reference to BEACON agencies when requiring employees to use compensatory time earned prior to using vacation leave. This now applies to all agencies and universities.

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	<ul style="list-style-type: none">Added a note in the “leave transferring” section that the employee does not have the option of transferring some of the leave and receiving a lump sum payment of a portion of the leave if the receiving agency will accept all of the leave.Added a note in the “separation-pay for leave” section clarifying that medical certification should be required if an employee gives notice of resignation and then becomes ill and cannot work during the notice period.Deleted the “Options during LWOP” section since this is a duplication of the LWOP policy.Deleted the “Payrolling Leave” section.
September 7, 2017	Policy revised to delete all reference to trainee appointments, per appointment types and career status.
December 12, 2024	Added in Section 8 “Accumulation” an advisory note to manually update vacation leave balances for January 1 st retirees.