



## DODGE COUNTY PERSONNEL POLICIES AND PROCEDURES

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Policy #	Approval Date: 8/17/2021
Policy Title <b>Paid Time Off</b>	Effective Date: 1/1/2022
	Revision Date(s): 01/10/2023

The purpose of the paid time off (PTO) plan is to provide employees a flexible means of accruing and utilizing paid leave. Flexibility is vital for work-life balance and PTO provides employees the autonomy to manage time away from the workplace.

### **Paid Time Off (PTO)**

PTO provides a single pool of paid time off to use for any purpose, subject to the required request and approval procedures. PTO covers paid leave previously available under vacation, bereavement, and sick leave. PTO is intended to substitute paid leave for missed work time, and is not treated as a separate paid compensation benefit.

### **Eligibility**

PTO is accrued upon hire or transfer into a position designated by the County as a benefits-eligible position.

PTO is available to be selected as a one-time option alternative to previously available vacation, sick and bereavement leave for all eligible employees hired prior to January 1, 2022. All eligible newly hired employees and employees who are transferred from a non-benefits eligible position to a benefits-eligible position on or after January 1, 2022 are required to participate in PTO.

### **Procedures**

New hires (hired on or after 1/1/2022): PTO accruals are available following completion of 30 days of employment. On the 31<sup>st</sup> day of employment, accrued PTO hours will be transferred into the employee's PTO bank and will be available for use.

Employees cannot borrow against their PTO bank. PTO hours are not transferrable to other employees.

### **Transfers from Represented to Non-Represented**

Position transfers from Represented to Non-Represented will provide a one-time enrollment opportunity to participate in Paid Time Off. Employees must complete and return to Human Resources a Paid Time Off (PTO) Election Form no later than two (2) weeks after the transfer date. If a form is received late or not submitted, the employee will automatically be enrolled in the Paid Time Off option. Employees with an original hire date of on or after January 10, 2023 transferring from represented to non-represented must participate in the Paid Time Off.

### **Accrual and Payment of PTO**

Accruals are based upon paid hours (i.e. regular work hours, sick leave (if applicable), PTO, comp time used, holiday), excluding overtime, comp time earned/payouts, work

back hours or other benefit payouts. Length of service determines the rate at which the employee will accrue PTO. PTO does not accrue while on unpaid leaves of absence, on workers compensation leave or through PTO cash outs upon termination. PTO is not eligible for any cash-out options during employment. PTO is only subject to a cash-out upon end of employment, retirement or death as provided herein.

Movement to Higher Multiplier: Employees become eligible for the higher accrual rate based on the employee’s anniversary date/benefit eligible date as defined below.

Calculation: Employees earn PTO for every hour paid (excluding overtime hours, comp time earned/payouts, work back hours or other benefit payouts) that an employee is paid during the pay period. Hours earned are added to the employee’s PTO bank on the first day of the next pay period. The hours are tied to a multiplier, based upon years of service (anniversary date or benefit eligible date) as defined below:

Years of Service (Anniversary or Benefit Eligible Date)	Multiplier on Each Hour Worked/Paid	PTO Max Hours
0 to 2	0.077	480
3 to 4	0.084	480
5 to 6	0.093	480
7 to 10	0.103	480
11 to 14	0.113	480
15 to 17	0.122	480
18 to 19	0.132	480
20 plus	0.146	480

Miscellaneous Rule:

1. While PTO accumulates in hundredths of an hour, employees shall continue to mark their timecards in quarters of an hour.
2. If an employee requests to use PTO as a result of the death of a loved one, the employee shall at a minimum be approved PTO hours equivalent to the designated hours under the Dodge County Bereavement Leave of Absence Policy 210.6.

**Accrual Limits**

An employee’s accrued PTO shall not exceed 480 hours at any given time. Once an employee’s bank reaches the maximum 480 hours the employee will continue to earn hours which will be placed into an Emergency Sick Leave bank (see below).

**Leave Banks**

Extended Leave Bank (ELB): The Extended Leave Bank (ELB) is a bank of time separate from PTO and contains the hours that were previously earned under the traditional sick leave policy as of the date the PTO policy went into effect. This bank of hours is intended for use in situations where the employee is absent from work due to a medical necessity after a three (3) calendar day waiting period, and/or for

events qualifying under the Family and Medical Leave Act (FMLA). The hours in this bank are not transferrable to other employees.

Emergency Sick Leave Banks (ESLB): The Emergency Sick Leave Bank (ESLB) is a bank of time separate from PTO and contains the hours that were previously earned under the traditional emergency sick leave policy as of the date the PTO policy went into effect and/or employees who have reached 480 hours in the PTO bank as per above. These banked hours may be used if the employee has exhausted all other paid leave and the employee is under a verified physician's or chiropractor's care for serious illness or injury. Hours in the emergency sick leave bank will not be subject to any payout or payment provision. The hours in this bank are not transferrable to other employees.

### **Coordination with County Leave of Absence, FMLA and Worker's Compensation**

The County reserves the right to require substitution of paid leave, subject to any legal restrictions. An employee will be required to use PTO leave for unpaid leaves of including the Worker's Compensation waiting period (typically 3-day waiting period) and for any Federal-only FMLA qualifying leave including, but not limited to, intermittent leaves. Please refer to Dodge County Policy #210 and #221.

Military Leave: Any County employee who is called to active duty as a result of membership of the National Guard or Military is considered to be on an unpaid leave of absence and will have their PTO banks frozen until such time as the employee returns to work and resumes earning PTO hours. Rules covering PTO accrual and usage shall apply to these employees.

### **Termination of Employment**

PTO is intended to substitute paid leave for missed work time, and is not treated as a separate paid compensation benefit. Only in the following limited circumstances identified below for resignation or retirement will the County pay to an employee PTO when not used as a paid time off.

<b>Years of Service (Anniversary or Benefit Eligible Date)</b>	<b>Percent Payout at Termination or Retirement</b>
<b>0 to 2</b>	<b>0%</b>
<b>3 to 4</b>	<b>10%</b>
<b>5 to 6</b>	<b>20%</b>
<b>7 to 10</b>	<b>30%</b>
<b>11 to 14</b>	<b>50%</b>
<b>15 to 17</b>	<b>70%</b>
<b>18 to 19</b>	<b>80%</b>
<b>20 plus</b>	<b>100%</b>

- a) **Qualifying Resignation or Voluntary Retirement:** An employee who: (1) is not in their new hire orientation period and, (2) gives the required notice of termination as outlined in Policy #123-Resignations and Discharges, shall receive a PTO percentage payout as defined in the table above. The payout will be made on the employee's final paycheck based on the employee's base rate of pay. In all other circumstances, including when an employee is terminated, an employee shall not be eligible to receive a PTO pay out.

An individual may be excused from the notice requirement because of compelling reasons as determined at the discretion of the Human Resources Director or County Administrator. The individual may appeal the decision of the Human Resources Director or County Administrator to the Human Resources and Labor Negotiations Committee. The appeal will be heard at the meeting immediately following the resignation/retirement date of the individual provided proper open meetings notice is given.

- b) An employee cannot extend his/her last day of employment by use of any accrued benefit (i.e., PTO, vacation, compensatory time, etc.). Please also see Policy 201.2-Benefit Payout Upon Retirement or Termination.
- c) Extended Leave Bank (ELB) payout at termination will be made as per Policy 214–Sick Leave.
- d) Extended Leave Bank (ELB) conversion at retirement will apply to eligible employees. Eligible employees will receive a contribution into their Post Employment Health Plan (PEHP) account based on the hours in the ELB as defined by the Policy 214.1-PEHP policy.
- e) Emergency Sick Leave Banks (ESLB) banks are for emergency use and not subject to any payout provisions.
- f) Employees must have their final time sheet approved on the last day of employment and all termination pay must first receive verification from the Human Resources Department before any payments are made by the Finance Department.

## **Death**

Upon the death of an employee, the employer shall pay to the estate any earnings due to the employee at the time of his or her death. Further, all accrued unused PTO and ELB which the employee may otherwise have been eligible to use will be converted to a qualifying death benefit and will be paid out in accordance to the table in the “Termination of Employment” section as defined above, will paid out as per Policy 214–Sick Leave or will be transferred to the PEHP account as defined by the Policy 214.1-PEHP policy if eligible.

## **Managing Employee Time-Off Under Two Programs**

Managers shall review all applicable policies that govern each program. Human Resources should be consulted with any questions or need for clarification prior to approving time off under either program.

Paid Time Off / Vacation Scheduling: It is the responsibility of each department to establish procedures to ensure employees who have paid time off, and employees who remain under the traditional vacation leave, that requests are processed in a fair and equitable manner, with the understanding the priority is the efficient operation of the department.