

This SOP implements Section 5.0 of the Policy Manual.

### VACATION ACCRUAL

- A. Each full-time and part-time employee who is eligible to earn vacation must complete one (1) year of employment before being credited with vacation leave. One year is calculated based on twenty-six (26) pay periods. After completion of the 26 pay periods, a lump sum amount of vacation is credited to the employee. Since new employees are credited with a lump sum of vacation after completion of their first year, they are not considered as having been “accruing” vacation during that time period; therefore, there is no payout of any vacation if the employee separates from employment with Hamilton County before completing their first year. (**Note:** Please see Section D. below for information regarding Prior Service and how it may impact accrual.)

In addition, upon completion of the first year of employment, employees begin earning vacation on a pay period-by-pay period basis. Employees are credited at the end of each pay period with the appropriate amount of vacation earned and may use these hours in the following pay periods. (In other words, employees *may not use vacation accrual* within the same pay period it is being earned.)

- B. Because the first year is based on 26 pay periods, it is possible for new employees to be credited with the lump sum of vacation before the actual anniversary date of their employment. (In all cases, employees receive their lump sum credits of vacation at the beginning of the pay period in which their anniversary date or “adjusted date-of-service” falls.)

For example: A full-time 40 hour employee begins on January 1, 2013, which falls within pay period 1. The employee will complete 26 pay periods on December 18, 2013. On December 19, which is the beginning of their 27<sup>th</sup> pay period with the County, the employee is credited with 80 hours of vacation. This situation arises because new employees are given credit for the entire pay period in which their start date falls.

- C. After employees complete 6, 12 and 18 years of service, they begin to accrue vacation at a higher rate as shown on the charts below.

1. **Full-Time Employees:** Full-Time employees receive vacation accruals on the following schedule. The chart below shows an example for a 40-hour per week employee whose start date is January 1, 2013 (assuming no prior service):

Years Completed:	At Beginning of Pay Period that Includes:	Accrual Rate That Begins This Pay Period:
1 <sup>st</sup> year	January 1, 2014	3.1 hours
6 <sup>th</sup> year	January 1, 2019	4.6 hours
12 <sup>th</sup> year	January 1, 2025	6.2 hours
18 <sup>th</sup> year	January 1, 2031	7.7 hours

2. **Part-Time Employees:** Part-Time employees receive vacation accruals on the schedule below. The actual hours paid to that employee each pay period are used to calculate the accrual of vacation hours. The chart below shows an example of how the accruals would be calculated for a part-time employee whose start date is January 1, 2013 (assuming no prior service):

Years Completed:	At Beginning of Pay Period that Includes:	Accrual Rate That Begins This Pay Period:
1 <sup>st</sup> year	January 1, 2014	.03875 x Number of hours paid this pay period.
6 <sup>th</sup> year	January 1, 2019	.0575 x Number of hours paid in this pay period
12 <sup>th</sup> year	January 1, 2025	.0775 x Number of hours paid in this pay period
18 <sup>th</sup> year	January 1, 2031	.09625 x Number of hours paid in this pay period

**PRIOR SERVICE**

- D. Prior employment with Hamilton County and other political subdivisions of the State of Ohio is taken into account in the calculation of two definitions which must be considered separately:
1. Attainment of the first year of employment, and
  2. Service credit in determining the vacation accrual rate.
- E. It is the responsibility of the new employee to obtain documentation verifying prior service. Employees may use the Prior Service Verification Form available from HR to assist in this process. Upon receipt of the Verification Form, HR will credit the employee with the prior service and update all benefit accrual and personnel records. At no time will retroactive accruals be credited.
- F. When an employee is credited with prior service, the start date with Hamilton County is adjusted to include this service by counting backward from the start date. This “adjusted date-of-service” is used when computing the rate of vacation accrual and the date that the employee crosses each threshold to higher accrual rates (after completion of 6, 12, and 18 years).
- G. Each point below applies to both full-time and part-time employees and explains how prior employment with Hamilton County and other political subdivisions of the state of Ohio is applied to the two definitions above.

**IMPORTANT NOTE:** The ONLY time prior part-time service applies to the attainment of the first year of employment (for both full-time and part-time employees) is *when the service is with Hamilton County*.

1. Prior Full-Time and Part-Time Employment with Hamilton County

Prior full-time and prior part-time employment with Hamilton County applies to the calculation of the attainment of the first year of employment and the calculation of service credit for purposes of determining the vacation accrual rate after completion of the first year of employment.

**EXAMPLE:** A full-time 40 hour per week employee begins employment with Hamilton County on January 1, 2013. He/she also has prior service with Hamilton County (in either a part-time or full-time position) from January 1, 2010 to June 30, 2010 (it doesn't matter in this case whether it was full-time or part-time because the service is with Hamilton County). Therefore, the employee has prior service of six months (181 days). By counting backward 181 days from January 1, 2013, the “adjusted date-of-service” then becomes July 4, 2012. The employee will attain his/her first

year of employment in July 2013 instead of January 2014 and will be credited with a lump sum of 80 hours of vacation at the beginning of the pay period which includes the “adjusted date-of-service.” The employee will then begin accruing vacation at 3.1 hours per pay period, thereafter.

If this same employee has more than one year of prior service with Hamilton County, the employee begins to accrue vacation immediately at the rate as determined by the number of years of service and is eligible to use it immediately because the first year of employment has already been attained.

2. Prior *Full-Time* Employment with Another Political Subdivision

Prior full-time employment with another county or political subdivision of Ohio applies to the calculation of the attainment of the first year of employment and to the calculation of service credit for purposes of determining the vacation accrual rate after completion of the first year of employment.

**EXAMPLE:** A full-time 40 hour per week employee begins employment with Hamilton County on January 1, 2013. He/she also has prior service with Clermont County in a full-time position from January 1, 2010 to June 30, 2010. Therefore, the employee has prior service of six months (181 days). By counting backward 181 days from January 1, 2013, the “adjusted date-of-service” then becomes July 4, 2012. The employee will attain his/her first year of employment in July 2013 instead of January 2014 and will be credited with a lump sum of 80 hours of vacation at the beginning of the pay period which includes the “adjusted date-of-service.” The employee will then begin accruing vacation at 3.1 hours per pay period, thereafter.

If this same employee has more than one year of full-time prior service, the employee begins to accrue vacation immediately and is eligible to use it immediately because the first year of employment has already been attained. The employee’s accrual rate is determined by the number of years of service.

3. Prior *Part-Time* Employment with Another Political Subdivision

Prior part-time employment with any other county or political subdivision of Ohio does not apply to the calculation of the attainment of the first year of employment, but does apply to the calculation of service credit for purposes of determining the vacation accrual rate after completion of the first year of employment.

EXAMPLE: A full-time 40 hour per week employee begins employment with Hamilton County on January 1, 2013. He/she also has prior service with Clermont County in a part-time position from January 1, 2010 to June 30, 2010. Therefore, the employee has prior service of six months (181 days). By counting backward 181 days from January 1, 2013, the “adjusted date-of-service” then becomes July 4, 2012. Since prior part-time service does not apply to the calculation of the attainment of the first year of employment, the employee will attain his/her first year of employment in January 2014 and will be credited with a lump sum of 80 hours of vacation at the beginning of the pay period which includes the anniversary date of hire (January 1). The employee will then begin accruing vacation at 3.1 hours per pay period, thereafter. The “adjusted date-of-service” will be used to determine when the employee reaches his/her 6, 12, and 18 year threshold for accrual at the next higher rate.

If this same employee has more than one year of part-time prior service, the employee will still complete his/her first year of employment with Hamilton County, be credited with 80 hours of vacation, and then begin to accrue vacation at the rate as determined by the number of years of service. For example, if the employee had 9 years of part-time service with Clermont County, he/she would be credited with 80 hours of vacation upon completion of his/her first year and then immediately begin accruing at the higher rate of 4.6 hours per pay period. The employee’s “adjusted date-of-service” would be used in determining when the employee would reach the next threshold as well.

4. Prior *Intermittent, Seasonal and Temporary Employment* (includes Interns and Student Help)

Prior intermittent, seasonal and temporary employment (which includes interns and student help) does not apply to the calculation of the attainment of the first year of employment, but does apply to the calculation of service credit for purposes of determining the vacation accrual rate after completion of the first year of employment. (Note that

service credit for prior seasonal, intermittent, and temporary employment is only calculated on biweekly pay periods in which the employee actually worked, regardless of the number of hours worked in each pay period. Periods of non-paid status are not included in the calculation of prior service credit. (For example, a seasonal employee's last day worked is at the end of the season, but their resignation date is the next spring when they decide not to return to the seasonal position. Prior service is only calculated through their last day worked, not their actual resignation date.)

**EXAMPLE:** A full-time 40 hour per week employee begins employment with Hamilton County on January 1, 2013. He/she also has prior service with Hamilton County as a part-time intern from January 1, 2010 to June 30, 2010. Therefore, the employee has prior service of six months (181 days). By counting backward 181 days from January 1, 2013, the "adjusted date-of-service" then becomes July 4, 2012. Since prior service in Intermittent, Seasonal, and Temporary positions (which includes interns and student help) does not apply to the calculation of the attainment of the first year of employment, the employee will attain his/her first year of employment in January 2014 and will be credited with a lump sum of 80 hours of vacation at the beginning of the pay period which includes the anniversary date of hire (January 1). The employee will then begin accruing vacation at 3.1 hours per pay period, thereafter. The "adjusted date-of-service" will be used to determine when the employee reaches his/her 6, 12, and 18 year threshold for accrual at the next higher rate.

If this same employee has more than one year of intermittent, seasonal or temporary prior service, the employee will still have to complete his/her first year of employment with Hamilton County, be credited with 80 hours of vacation, and then begin to accrue vacation at the rate as determined by the number of years of service. For example, if the employee had 9 years of seasonal service with Hamilton County, he/she would be credited with 80 hours of vacation upon completion of his/her first year and then immediately begin accruing at the higher rate of 4.6 hours per pay. The employee's "adjusted date-of-service" would be used in determining when the employee would reach the next threshold as well.

### MAXIMUM VACATION ACCUMULATION AND CARRYOVER

- H. Vacation leave may be carried over to the next year. The maximum amount of vacation an employee may accumulate is three times an employee's annual accrual rate. The annual accrual rate is based on the employee's current

standard (or regularly scheduled) hours. For a full-time employee the standard hours are always 40 hours/week (or 80 hours/bi-weekly).

Listed below is a breakdown of the maximum amounts, year-by-year. (Remember to take into consideration the “adjusted date-of-service” for employees with prior service credit.)

Maximum Vacation Accumulation Chart:

Note: The chart below shall be prorated for part-time employees, based on the employee’s standard (or regularly scheduled) hours.

During Year:	Maximum Number of Weeks allowed to accumulate:	Equivalent number of hours for 80 hour biweekly employees
2	4	161.2
3, 4, 5, 6	6	241.8
7, 8, 9, 10, 11, 12	9	358.8
13, 14, 15, 16, 17, 18	12	483.6
All remaining years	15	600.6