



OFFICE OF HUMAN RESOURCES

Isiah Leggett
County Executive

Joseph Adler
Director

MEMORANDUM

November 14, 2013

TO: Executive Branch Department and Office Directors

FROM: Joseph Adler, Director
Office of Human Resources 

SUBJECT: 2013 Compensatory Time and Annual Leave Carryover

The following memorandum outlines the various rules and limitations, in accordance with the MCGEO and IAFF Collective Bargaining Agreements and the Personnel Regulations, relating to the accrual and carryover of excess compensatory time and annual leave. Please ensure that all employees are aware of this information. Questions concerning this memo should be directed to OHR Compensation to Judith Smiley at 240-777-5047.

COMPENSATORY TIME

The 2013 leave year concludes with the biweekly payroll reporting period in which December 31 falls- which will be the pay period ending January 11, 2014. Excess compensatory time is defined as compensatory time hours earned by an employee that exceed 80 hours at the end of the leave year. Full and part-time employees are subject to the same 80-hour threshold for excess compensatory time. Employees who carried over excess compensatory time from the previous leave year (2012 to 2013) must use this excess compensatory time by the end of the 2013 leave year, January 11, 2014.

Comp Leave Supplemental hours (Comp Leave Supp) are considered separate from regular earned compensatory time. Although Comp Leave Supp hours may be carried over each year, these hours are not included in the end of the leave year process for compensatory time. Therefore, employees are not entitled to any pay for Comp Leave Supp hours at the end of the leave year or at termination.

Non-Exempt Unrepresented and MCGEO Local 1994 Employees:

Under the Fair Labor Standards Act (FLSA), non-exempt employees with compensatory time balances in excess of 80 hours at the end of the leave year will be paid for excess compensatory hours over 80; **unless** the non-exempt employee submits written notice to the Office of Human Resources (OHR) to carry over their excess compensatory time from the 2013 leave year to the 2014 leave year. The notice must be received by OHR via e-mail or memo to the following mail box: Leaveyear@montgomerycountymd.gov by **February 7, 2014** or **non-exempt employees**

will receive payment on March 21, 2014. Important: You must enter code: 0114 Excess Comp Time in the subject line of the e-mail or memo. The FLSA does not permit the transfer of excess compensatory time to sick leave for non-exempt employees.

Exempt MCGEO and Unrepresented Employees:

Under the FLSA, exempt employees who have compensatory time balances in excess of 80 at the end of the leave year will have excess compensatory time hours transferred to sick leave at the end of the leave year. The transfer will show on the pay advice of January 24, 2014. Exempt employees who wish to carryover excess compensatory time from the 2013 leave year to the 2014 leave year should submit a request to their Department/Office Director for approval **by January 31, 2014.** Department/Office Directors should approve carryover of excess compensatory time only if it was demonstrated that the employee was unable to reduce such time to 80 hours due to emergency or special workload considerations. Documentation of the Director's approval of the request must be received by the OHR Director via e-mail or memo in care of LeaveYear@montgomerycountymd.gov **by February 7, 2014.** **Important: You must enter code: 0114 Excess Comp Time in the subject line of the e-mail or memo.**

International Association of Firefighters, Local 1664 (IAFF) Employees:

IAFF bargaining unit employees with compensatory time balances in excess of 80 hours at the end of the leave year (96 hours for an employee assigned to a 2,496 hour work year and 84 hours for an employee assigned to a 2,184 hour work year) may elect to receive payment for excess compensatory time to be paid on the pay date of March 21, 2014; or the employee may elect to carryover excess compensatory time from the 2013 leave year to the 2014 leave year. To carry over excess compensatory leave to the 2014 leave year, the employee must submit a written request that must be received by the OHR Director via e-mail or memo in care of Leaveyear@montgomerycountymd.gov **by February 7, 2014.** **Important: You must enter code: 0114 IAFF Excess Comp Leave in the subject line of the e-mail or memo.** If a written request is not received by February 8, 2013, the employee will be paid for the excess compensatory time.

ANNUAL LEAVE CARRYOVER LIMITATIONS

If an employee has accumulated annual leave in excess of the authorized maximum at the end of the 2013 leave year, the employee may elect to 1) transfer 100 percent of the excess annual leave to their 2014 sick leave; or 2) carryover their 2013 excess annual leave to the 2014 leave year if the employee was not able to use the annual leave in 2013 because of special circumstances, workload demands, or if a supervisor denied the employee's request to use excess leave. To carryover excess annual leave, employees must submit a written request to their Department /Office Director for approval **by January 31, 2014.** Approved requests by the Department/Office Directors must be received by the OHR Director via e-mail or memo in care of

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Leaveyear@montgomerycountymd.gov **by February 7, 2014. Important: You must enter code: 0114 Excess Annual Leave in the subject line of the e-mail or memo.** The approved carryover amount will be first transferred to your sick leave balance on January 12, 2014, but later added back to your annual leave balance on the pay check dated March 21, 2014, which will be visible in Mctime on Monday, March 17, 2014. Employees who carried over excess annual leave from the previous leave year (2012 to 2013) must use this excess annual leave by the end of the year, December 31, 2013, or the leave will be automatically converted to sick leave.

Please open the attached documents to view annual leave maximums and annual leave carryover calculations.

cc: HR Liaisons
Mctime
Oracle ERP
Payroll

JA/lcw
Attachments

Attachments

The maximum amount of annual leave that may be carried over to the 2014 leave year is as follows:

A	B	C
Position Type	Initial Employment Date	Annual Leave Carryover Maximums
Full or Part-time position	Prior to January 1, 1957	560
Full- or Part-time position	January 1, 1957 to June 30, 1972	320 384 for 2,496 hrs/yr. (IAFF) 336 for 2,184 hrs/yr. (IAFF)
Full- or Part-time position	After June 30, 1972	240 288 for 2,496 hrs/yr. (IAFF) 252 for 2,184 hrs/yr. (IAFF)
MLS & participant of the Employee Retirement System	Prior to October 1, 1994	320
MLS & participant of the Retirement Savings Plan (Earns PTO)	On or after October 1, 1994	No Limit
Full- or Part-time position occupied by former State/County employee	Any	400

EXAMPLES

Carryover limit = 240

Carryover limit = 320

**EXEMPT EMPLOYEES ONLY:
TRANSFER OF EXCESS ANNUAL LEAVE TO SICK
LEAVE BALANCE****Example A:**

Ending 2013 Annual Leave balance as reflected on the 1/10/14 pay advice	420.20	450.00
Add annual leave accrual for pay period ending 1/11/14	4.61	8.00
subtotal	424.81	458.00
Less annual leave used during pay period ending 1/11/14	(16.00)hours	(16.00)hours
Balance	408.81	442.00
Less Annual Leave maximum carryover limit	(240.00)	(320.00)
# of excess annual leave hours for 2013	168.81	122.00
Employees sick leave balance as of 1/10/14	75.00	86.00
Amount to roll to sick leave balance	168.81	122.00
Calculation: Amount of hours to roll to sick leave	168.81	122.00
Plus current sick leave balance hours	+ 75.00	+ 86.00
Plus accrued sick leave hours for the pay period	+ 4.61	+ 4.61
Sick leave balance as of 1/24/14	248.42	212.61
Annual leave balance as of 1/24/14 plus annual leave accrual for pay period. This will be visible in Mctime as of 1/20/14.	240.00+ 4.61=244.61	320.00 +8.00=328.00

**EXEMPT OR NON-EXEMPT EMPLOYEE
CARRYOVER OF EXCESS ANNUAL LEAVE FOR ONE
ADDITIONAL LEAVE YEAR****Example B:**

Ending Annual Leave Balance as reflected on the 1/10/14 pay advice:	420.20	450.00
Less Annual leave maximum carryover Limit	(240.00)	(320.00)
Amount of excess annual leave hours that will roll to sick on pay advice of 1/24/14 (based on example above)	168.81	122.00
By 2/07/14- OHR receives notification of employee's approval to carry over excess annual leave year. The pay advice of 3/21/14 will show the total hours reversed from sick leave back to annual leave. This will be visible in Mctime as of 3/17/14.	168.81	122.00

Maximum Annual Leave Accruals

120 hours (1 yr. of svc. to end of 3rd yr. of svc).
160 hours (beginning of 4th yr of svc to end of 15th yr of svc.)
208 hours (beginning of 16th yr of svc +)
