Bi-Weekly Pay Conversion

Information Session

Updated: 2/28/12

1

Workshop Agenda

• INTRODUCTION
  Moving to the Bi-Weekly Pay Cycle

• PAYRATE AND ACCRUALS
  How to calculate hourly rate
  Leave accrual information

• DEDUCTIONS
  Understanding Payroll Deductions
  Reviewing Deductions by Paycheck

• TRANSITION
  Transitioning to Bi-Weekly Pay
  Analyzing Your Cash Flow
  Planning Your Transition

• NEXT STEPS
  Preparing for the Bi-Weekly Transition

Updated: 2/28/12

2
Why move to Bi-Weekly?

Part of UC goals for continuous improvement of the quality and efficiency of the University’s business administration.

- Systematic approach to Payroll time reporting
- Standardize pay practices across UC
- More efficient and effective time reporting
- Reduction in manual adjustments
- Reduction in overpayments
- Overtime payments will be more timely
- Vacation and sick leave balances will be current

Updated: 2/28/12

Moving to the Biweekly Pay Cycle

Updated: 2/28/12
Who will be converting to Biweekly?

Employees currently paid on a monthly pay cycle who are eligible for overtime, shift, on-call pay

Employees who report time worked, as well as sick, vacation, comp and other leave to nearest quarter hour

UCLA Pay Cycles

<table>
<thead>
<tr>
<th></th>
<th>Monthly Pay Cycle</th>
<th>Bi-Weekly Pay Cycle</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay Cycle</td>
<td>1st to last day of the month</td>
<td>Sunday to Saturday, two-week period</td>
</tr>
<tr>
<td></td>
<td>Pay day is current</td>
<td>Pay day is 11 days in arrears</td>
</tr>
<tr>
<td>Paychecks per Year</td>
<td>12</td>
<td>26</td>
</tr>
<tr>
<td>Paycheck Date</td>
<td>1st of the month</td>
<td>Every other Wednesday</td>
</tr>
<tr>
<td>Pay for Overtime, Shift, On Call, Etc.</td>
<td>Paid one month after earned, or in a separate check</td>
<td>Paid in bi-weekly check when earned</td>
</tr>
<tr>
<td>Employees in Pay Cycle Leave Usage</td>
<td>Employees who ARE NOT eligible for overtime, shift, on call, etc.</td>
<td>Employees who ARE eligible for overtime, shift, on call, etc. and/or work variable hours</td>
</tr>
<tr>
<td></td>
<td>Reported one month in arrears</td>
<td>Reported in the current leave accrual cycle</td>
</tr>
</tbody>
</table>

Updated: 2/28/12
**Monthly Pay Cycle**

- Pay Cycle = 1st to last day of the month
- Month 1 regular earnings paid on 1st of Month 2
- Month 1 overtime, shift, etc. paid on 1st of Month 3 or separate date in Month 2
- Month 1 leave usage reported on 1st of Month 3
- 12 paychecks per year

**Bi-Weekly Pay Cycle**

- Pay Cycle = Sunday to Saturday, 2 week period
- Bi-Weekly Pay is every other Wednesday
- Overtime, shift, etc. during pay period is included in each paycheck
- Leave usage is reported in current pay period
- 26 paychecks per year
Pay Rate and Accruals

What is my hourly pay rate?

• Take your annual rate divided by 2088 to determine your hourly rate.
  
  $41,652 / 2088 \times 12 = 19.95$

*2088 = 174 \times 12
Vacation & Sick Leave Accruals

• No change in the accrual rates
• The biweekly leave accrual period is four (4) weeks. For full time employees, this means that the vacation/sick accruals are based on 160 hours per leave accrual period.
• Leave accrual is based on an hourly factor that can be found at:
  http://www.payroll.ucla.edu/ptr/ptr-f01-leave-accrual-overview.asp

Biweekly Calendar

This is the annual biweekly calendar.

It indicates the biweekly pay periods, pay dates, and leave accrual periods.

The end date of each leave accrual period is indicated on the calendar with a blue circle.

You may use your vacation/sick once it has accrued in the quadra-weekly cycle
Understanding Payroll Deductions

Payroll deductions are taken from paychecks either as:

- set amounts (aka Flat Dollar Deductions)
  or
- calculated amounts based on a percentage of earnings
### Flat Dollar Amount Deductions

**Flat Deductions Taken Twice Per Month (24 paychecks)**

<table>
<thead>
<tr>
<th>Insurance</th>
<th>Flat Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health Insurance</td>
<td>Health Insurance</td>
</tr>
<tr>
<td>Life &amp; Dependent Life</td>
<td>Life &amp; Dependent Life</td>
</tr>
<tr>
<td>Accidental Death &amp; Dismemberment</td>
<td>Accidental Death &amp; Dismemberment</td>
</tr>
<tr>
<td>Supplemental Disability</td>
<td>Supplemental Disability</td>
</tr>
<tr>
<td>Health Care/Dependent Care</td>
<td>Health Care/Dependent Care</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Flat Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>403B or 457B if Flat Deduction*</td>
<td>403B or 457B if Flat Deduction*</td>
</tr>
<tr>
<td>(for example, $100/month)</td>
<td>(for example, $100/month)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other</th>
<th>Flat Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Insurance</td>
<td>Legal Insurance</td>
</tr>
<tr>
<td>California Casualty</td>
<td>California Casualty</td>
</tr>
<tr>
<td>Scholarshare</td>
<td>Scholarshare</td>
</tr>
<tr>
<td>Loans – Credit Union &amp; 403(b) loans</td>
<td>Loans – Credit Union &amp; 403(b) loans</td>
</tr>
<tr>
<td>Transit and Parking, etc.</td>
<td>Transit and Parking, etc.</td>
</tr>
</tbody>
</table>

*Employees elect 403B/457B as percentage (%) amount or flat amount*

### Percentage Based Deductions

**% Deductions Based on Pay (every paycheck)**

<table>
<thead>
<tr>
<th>Taxes</th>
<th>Percentage Based Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal</td>
<td>Federal</td>
</tr>
<tr>
<td>State</td>
<td>State</td>
</tr>
<tr>
<td>OASDI (Social Security)</td>
<td>OASDI (Social Security)</td>
</tr>
<tr>
<td>Medicare</td>
<td>Medicare</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Percentage Based Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>UC Retirement Plan (UCRP)</td>
<td>UC Retirement Plan (UCRP)</td>
</tr>
<tr>
<td>(was Defined Contribution Plan)</td>
<td>(was Defined Contribution Plan)</td>
</tr>
<tr>
<td>403B or 457B if % Deduction*</td>
<td>403B or 457B if % Deduction*</td>
</tr>
<tr>
<td>(for example, 3% of every check)</td>
<td>(for example, 3% of every check)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other</th>
<th>Percentage Based Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Union Dues / Fair Share</td>
<td>Union Dues / Fair Share</td>
</tr>
<tr>
<td>Garnishments</td>
<td>Garnishments</td>
</tr>
</tbody>
</table>
Payroll Deductions

- MONTHLY Paychecks
  - All Deductions taken once a month
  - The net of the paycheck is generally the same every month (not including additional pay like overtime)
- BI-WEEKLY Paychecks
  - 24 Paychecks a year - 2 per month
    - Percent based deductions are deducted from every paycheck.
    - Flat dollar deductions are divided and deducted from each biweekly paycheck.
    - The net of each of these checks varies slightly due to the affect of the $19 reduction in the retirement deduction
  - 2 pay checks (Deduction Holiday) – the net will differ
    - Only percent based deductions are deducted

Deduction Holidays

- There are two times a year when flat dollar deductions are not deducted. Since there are normally 26 biweekly paydays per year and only 24 are needed each year to cover deductions. They are referred to as Deduction Holidays.
  - Indicated on the calendar with a double square.
  - A Deduction Holiday occurs when three biweekly pay period end dates fall within the same month.
For 2012, the deduction holidays are April 11 and October 10.

Only the following deductions will be taken:
- OASDI
- Medicare
- Federal and State income tax
- % based deductions (i.e. 403b, union dues)

These are indicated on the calendar with a highlighted square.
**Sample Employee: Monthly**

**Employee Name:** Brian Bi-Weekly  
**Works 100% Time**

### Monthly ESTIMATE
- **Pay Period:** Jul-1 to Jul-31  
- **Check Date:** August 1, 2012  
- **Gross Pay:** $3,471.00

**Deductions:**
- HLTH NET HMO: $72.91  
- PARKING PTX: $70.00  
- UCRP: $50.42  
- MEDICARE: $48.26  
- OASDI: $206.35  
- TD 403B FLAT: $100.00  
- FEDERAL TAX: $400.17  
- CA STATE: $112.06  
- SUPPL LIFE: $4.54  
- DEP LIFE INSUR: $3.78  
- AD&D INSUR: $7.20  
- SUPPL DIS: $30.54  
- ARAG LEGAL: $13.78  
- CX FAIR SH: $16.49

**Net Pay:** $2,334.50

**Updated:** 2/28/12

### Monthly Gross Salary: $3,471.00  
**Annual Gross Salary:** $41,652.00  
**Hourly Pay Rate:** $19.95

(Annual Salary/2088 hours)

**NOTE:** Over the course of the year, you will be paid the **same gross**

**Monthly Compared to Biweekly**

**Employee Name:** Brian Bi-Weekly

**Annual rate = $41,652  hourly rate = $19.95**  
**BW Estimate reflects pay for 80 hours* (80 x 19.95 = $1596)**

### Monthly ESTIMATE
- **Pay Period:** Mar-1 to Mar-31  
- **Check Date:** March 29  
- **Gross Pay:** $3,471.00

**Deductions:**
- HLTH NET HMO: $72.91  
- PARKING PTX: $70.00  
- UCRP: $102.48  
- MEDICARE: $21.58  
- OASDI: $92.26  
- TD 403B FLAT: $50.00  
- FEDERAL TAX: $183.65  
- CA STATE: $53.74  
- SUPPL LIFE: $2.27  
- DEP LIFE INSUR: $1.89  
- AD&D INSUR: $3.60  
- SUPPL DIS: $15.27  
- ARAG LEGAL: $6.89  
- CX FAIR SH: $7.98

**Net Pay:** $2,282.44

**Updated:** 2/28/12

### BW ESTIMATE
- **Pay Period:** Apr - 1 to Apr-14  
- **Check Date:** Apr- 25  
- **Gross Pay:** $1,596.00*

**Deductions:**
- HLTH NET HMO: $36.45  
- PARKING PTX: $35.00  
- UCRP: $36.86  
- MEDICARE: $21.58  
- OASDI: $92.26  
- TD 403B FLAT: $50.00  
- FEDERAL TAX: $186.50  
- CA STATE: $55.25  
- SUPPL LIFE: $2.27  
- DEP LIFE INSUR: $1.89  
- AD&D INSUR: $3.60  
- SUPPL DIS: $15.27  
- ARAG LEGAL: $6.89  
- CX FAIR SH: $7.98

**Net Pay:** $1,044.20

**Updated:** 2/28/12

### BW ESTIMATE
- **Pay Period:** Apr 15 to Apr-28  
- **Check Date:** May 9  
- **Gross Pay:** $1,596.00*

**Deductions:**
- HLTH NET HMO: $36.46  
- PARKING PTX: $35.00  
- UCRP: $55.86  
- MEDICARE: $21.58  
- OASDI: $92.26  
- TD 403B FLAT: $50.00  
- FEDERAL TAX: $183.65  
- CA STATE: $53.74  
- SUPPL LIFE: $2.27  
- DEP LIFE INSUR: $1.89  
- AD&D INSUR: $3.60  
- SUPPL DIS: $15.27  
- ARAG LEGAL: $6.89  
- CX FAIR SH: $7.98

**Net Pay:** $1,029.55

**Updated:** 2/28/12
Transitioning to Bi-Weekly Pay

Final Monthly Paycheck: June 29

- Your final monthly paycheck on June 29th will include all “regular” June earnings.
- The overtime earned in June will be paid to you on July 18, 2012.
## Biweekly Checks - July Earnings

<table>
<thead>
<tr>
<th></th>
<th>July 2012</th>
<th></th>
<th>August 2012</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Su</td>
<td>1</td>
<td></td>
<td>Su</td>
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<tr>
<td>Mo</td>
<td>2</td>
<td></td>
<td>Mo</td>
<td>8</td>
</tr>
<tr>
<td>Tu</td>
<td>3</td>
<td>5</td>
<td>Tu</td>
<td>15</td>
</tr>
<tr>
<td>Wd</td>
<td>4</td>
<td>8</td>
<td>Wd</td>
<td>18</td>
</tr>
<tr>
<td>Th</td>
<td>5</td>
<td>9</td>
<td>Th</td>
<td>19</td>
</tr>
<tr>
<td>Fr</td>
<td>6</td>
<td>10</td>
<td>Fr</td>
<td>20</td>
</tr>
<tr>
<td>Sa</td>
<td>7</td>
<td>11</td>
<td>Sa</td>
<td>21</td>
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<td>8</td>
<td>12</td>
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<td>29</td>
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<td></td>
<td>16</td>
<td>20</td>
<td></td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>21</td>
<td></td>
<td>31</td>
</tr>
</tbody>
</table>

- **July 1 – 7** earnings paid: **July 18, 2012**
- **July 8 – 21** earnings paid: **August 1, 2012**
- **July 22 – July 31** earnings paid: **August 15**

Note: August 15 pay check also includes August 1 – 4 earnings

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### Analyzing Your Cash Flow

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Updated: 2/28/12
Annual Cash Flow

You will receive 26 bi-weekly paychecks in a year (as opposed to 12 monthly paychecks in a year).

- 10 months/year you receive 2 paychecks per month.
- 2 months/year you receive 3 paychecks per month.
- 2 (or 3) bi-weekly paychecks per month are not the same as 1 monthly paycheck.
- Over the course of the year you will be paid the same gross.

Updated: 2/28/12

July Cash Flow

- Currently, your monthly paycheck is in your pocket on the 1st of the month to pay all of your bills due between the 1st and 30th of the month.
- Since you will receive a full monthly paycheck on June 29th, there is no change to the money in your pocket to pay your bills due in July.

Updated: 2/28/12
August Cash Flow

• You will receive one bi-weekly paycheck in July
  ■ The July 18th paycheck will reflect payment for July 1 – 7 earning
• You will not receive a monthly paycheck on August 1st.
• However, you will receive bi-weekly paychecks:
  ■ August 1 for July 8-21 earnings
  ■ August 15 for July 22 – August 4 earnings
  ■ August 29 for August 5 – August 18 earnings

1. You now know WHEN you will be paid.
2. You now know HOW MUCH you will be paid.
3. Now, let’s analyze Brian Bi-Weekly’s May cash flow.
   ■ Use the Monthly Bill Payments Worksheet to list dollar amounts and due dates throughout a typical month.
   ■ Plug in the dollar amounts for May bills.
   ■ Identify any cash flow concerns.
Cash Flow Exercise: Sample Employee

<table>
<thead>
<tr>
<th>Bill</th>
<th>Amount</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mortgage/Rent</td>
<td>$1,000</td>
<td>1st</td>
</tr>
<tr>
<td>Groceries/Living</td>
<td>$100</td>
<td>1st Week</td>
</tr>
<tr>
<td>Credit Card 1</td>
<td>$200</td>
<td>4th</td>
</tr>
<tr>
<td>Electricity/Gas</td>
<td>$100</td>
<td>8th</td>
</tr>
<tr>
<td>Groceries/Living</td>
<td>$100</td>
<td>2nd Week</td>
</tr>
<tr>
<td>Insurance</td>
<td>$150</td>
<td>17th</td>
</tr>
<tr>
<td>Water</td>
<td>$50</td>
<td>20th</td>
</tr>
<tr>
<td>Groceries/Living</td>
<td>$100</td>
<td>3rd Week</td>
</tr>
<tr>
<td>Phone/Cell</td>
<td>$50</td>
<td>25th</td>
</tr>
<tr>
<td>Cable</td>
<td>$50</td>
<td>28th</td>
</tr>
<tr>
<td>Property Tax</td>
<td>$100</td>
<td>4th Week</td>
</tr>
<tr>
<td>Groceries/Living</td>
<td>$100</td>
<td>Month End</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$200</td>
<td>Month End</td>
</tr>
</tbody>
</table>

**Brian Biweekly’s**

- **$2,304.77** June 29 pay date
- **$2,200.00** Less July bills
- **$104.77** Remainder
- **$542.47** July 18 check
- **$647.54**
- **$1,039.45** Aug. 1 check
- **$1,686.99** Amount available for 1st week Aug.
- **$1,400.00** $1,400.
- **$286.99**
- **$1,049.92** Aug 15 check
- **$1,336.91** Balance

**Updated: 2/28/12**

Cash Flow Summary

- Based on the preceding example, pay should be sufficient to cover July and August expenses
- However, each employee should assess their own financial situation and plan accordingly
- Start early and plan ahead:
  - Calculate your Bi-Weekly Pay
  - Analyze your Cash Flow
  - Identify financial concerns
  - Plan your Transition

**Updated: 2/28/12**
Planning
Your transition

Transition Planning Options

- Contact Lenders, Banks, Landlord, etc. and request to:
  - Move bill due dates to later in the month or
  - Pay half in early May and half in later May
- Consider UCLA Transition Assistance
  - Cash out accrued vacation
  - Apply for a personal loan
### Vacation Cash Out

<table>
<thead>
<tr>
<th>What is it?</th>
<th>The University is offering a one-time opportunity for you to cash out up to 40 hours of vacation leave.</th>
</tr>
</thead>
<tbody>
<tr>
<td>What is required?</td>
<td>You must have the hours in your vacation bank.</td>
</tr>
<tr>
<td>How much cash can you get?</td>
<td>Cash value = (hourly rate X vacation hours) – taxes</td>
</tr>
<tr>
<td>When can you request it?</td>
<td>Starting May 1, 2012</td>
</tr>
<tr>
<td></td>
<td>Closing July 6, 2012</td>
</tr>
<tr>
<td>How many requests can you submit?</td>
<td>Maximum of one request during the program request period</td>
</tr>
<tr>
<td>Who do I make the request to?</td>
<td>The request for a vacation payout should be sent to your department HR Administrator. Each department ensures vacation balance is sufficient.</td>
</tr>
</tbody>
</table>
| When do you receive the cash? | • 7/6/2012 – deadline to submit request to dept.  
|                          | • 7/12/2012 – PTR deadline for dept.  
|                          | • 7/18/12 – payout to be included with employee’s biweekly check                                    |

Updated: 2/28/12

### Example of Vacation Cash Out

- **Example Cash Flow** ($19.95/hr. x 40 hrs. = $798)
  - Cash Out = $614 (after taxes) received in July
  - July income increases by $614

- **Example Vacation Bank** (If you earn 10 hrs./month)
  - Balance = 240 hours
    - Less July Cash Out = <40 hours
    - New July Balance = 200 hours
  - Balance returns to original by end of Oct. = 240 hours

Updated: 2/28/12
### Personal Loan

<table>
<thead>
<tr>
<th>What is it?</th>
<th>Short-term personal loan from the University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Who is eligible:</td>
<td>Any career, non-probationary, non-exempt employee who is converting from Monthly to Biweekly who meets the following criteria:</td>
</tr>
<tr>
<td></td>
<td>• Be appointed at least 50%</td>
</tr>
<tr>
<td></td>
<td>• Active status</td>
</tr>
<tr>
<td></td>
<td>• Appointment does not end before November 2012</td>
</tr>
<tr>
<td></td>
<td>• Sign a promissory note and agree to the repayment terms.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>How much cash can you get?</th>
<th>Minimum: $100; Maximum $1,000.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• No taxes are deducted because this is a loan (but you have to pay it back).</td>
</tr>
</tbody>
</table>

| How many requests can you submit? | Maximum of one request during the program request period |

Updated: 2/28/12

### Personal Loan, continued

| Program request period | Request period opens: May 1, 2012  
<table>
<thead>
<tr>
<th></th>
<th>Application deadline: July 6, 2012</th>
</tr>
</thead>
</table>
| When do you receive the money? | July 18, 2012  
| Fund disbursement       | Funds will be disbursed based on employee’s current check distribution – direct deposit (highly suggested) or paper. |

| Terms of repayment | Repayment through payroll deductions  
|                   | • First payment will be deducted from August 15, 2012 biweekly paycheck  
|                   | • Entire loan balance must be repaid no later than Jan. 30, 2013.  
|                   | • If I separate from University employment during the repayment period, the remaining loan amount is due from your final paycheck |

Updated: 2/28/12
Example of Personal Loan

- Loan payments are automatically deducted in equal installments in your next 12 bi-weekly paychecks.

  Sample Employee: XXX, who begins to repay Aug. 15
  
  July $ + $ 1,000
  Aug. $ - $167 (2 bi-weekly check)
  Sept $ - $ 167 (2 bi-weekly checks)
  Oct $ - $ 167 (2 bi-weekly checks)
  Nov $ - $167 (2 bi-weekly checks)
  Dec $ - $167 (2 bi-weekly checks)
  Jan $ - $165 (2 bi-weekly checks)

- Your take home pay will be less because of the additional deduction for the loan payment amount.

Preparing for the Bi-Weekly Transition

Updated: 2/28/12
**Key Dates**

- Mar/April. Attend information session
- May 1
  - 1st day to request vacation payout
- May 1
  - 1st day to apply for loan
- June 29
  - Last Monthly Paycheck
- July 6
  - Last day to request vacation pay out
- July 6
  - Last day to submit loan application
- July 18
  - 1st Biweekly Paycheck – 5 days
- August 1
  - Bi-weekly Paycheck for full time

**Next Steps**

1. Analyze your Cash Flow *by comparing your* Bi-Weekly Paycheck Estimates to your Bill Amounts and Due Dates.
2. Plan for the transition.
3. Contact your department HR Administrator about transitioning to bi-weekly pay or transition assistance.
Addendum

How to Calculate Leave Accruals

Vacation and sick leave accruals for bi-weekly paid employees who work 100% will be consistent accrual period to accrual period because the total hours for the quadra-weekly cycle is always the same – 160 hours.

<table>
<thead>
<tr>
<th>Leave Code</th>
<th>Maximum Vacation Accruals</th>
<th>Vacation Accrual Factor</th>
<th>Sick Accrual Factor</th>
<th>Hours/Days: Per Month</th>
<th>Vacation Accrual: Monthly Equivalent</th>
<th>Sick Accrual: Monthly Equivalent</th>
</tr>
</thead>
<tbody>
<tr>
<td>A,G</td>
<td>240</td>
<td>.057692</td>
<td>.046154</td>
<td>160-hour/20-day month</td>
<td>9.230720</td>
<td>7.384640</td>
</tr>
<tr>
<td>B,H</td>
<td>288</td>
<td>.069231</td>
<td>.046154</td>
<td>160-hour/20-day month</td>
<td>11.076960</td>
<td>7.384640</td>
</tr>
<tr>
<td>C,J</td>
<td>336</td>
<td>.080769</td>
<td>.046154</td>
<td>160-hour/20-day month</td>
<td>12.923040</td>
<td>7.384640</td>
</tr>
<tr>
<td>D,K</td>
<td>384</td>
<td>.092308</td>
<td>.046154</td>
<td>160-hour/20-day month</td>
<td>14.769280</td>
<td>7.384640</td>
</tr>
<tr>
<td>E</td>
<td>384</td>
<td>.092308</td>
<td>0</td>
<td>160-hour/20-day month</td>
<td>14.769280</td>
<td>7.384640</td>
</tr>
<tr>
<td>F</td>
<td>0</td>
<td>0</td>
<td>.046154</td>
<td>160-hour/20-day month</td>
<td>7.384640</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

* Leave codes A,B,I,J apply only to employees hired prior to July 1, 1996.
** Check applicable policies and bargaining units for conditions which permit employees to accrue vacation above the maximum
How to Calculate Leave Accruals

For example:
An employee was paid for 60 hours each bi-weekly pay period of a four week leave accrual period.
Total number of hours paid would be 120 (60 x 2). If the employee’s leave accrual code is A, the accruals would be calculated as follows:

<table>
<thead>
<tr>
<th>Accrual Type</th>
<th>Calculation</th>
<th>Accrual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vacation</td>
<td>120 x .057692</td>
<td>6.923040</td>
</tr>
<tr>
<td>Sick</td>
<td>120 x .046154</td>
<td>5.538480</td>
</tr>
</tbody>
</table>

How to Calculate Leave Accruals

To calculate your accruals if you do not work 100%:
1. Determine the # of hours on Pay Status during the Leave Accrual Cycle
2. Multiply the # of hours on pay status by your Leave Accrual factor from the Leave Accrual Factors Chart.