

**SECTION 12  
PAID TIME OFF (PTO)**

**A. POLICY STATEMENT:** Employees are encouraged to schedule sufficient time off for relaxation to promote good physical and mental health. It is the policy of Hubbard County to provide employees the necessary paid time away from work and is implemented by means of the Paid Time Off (PTO) policy. PTO can be utilized for any purpose, subject only to normal, and non-intrusive request/approval procedures consistent with policy.

**B. ELIGIBILITY:** Employees must be regularly scheduled and remain in pay status a minimum of twenty (20) hours per week.

**C. ACCRUAL**

1. PTO is accrued from the date of hire or completion of a conversion election based on an annual payroll cycle consisting of 2080 hours, the employee's respective tenure and the following schedule.

2.

Schedule:	Accrual:
Date of hire through 1st year	.0692 per hour in pay status (approximately one hundred forty-four (144) hours)
Second year of service through 5th year	.0808 per hour in pay status (approximately one hundred sixty-eight (168) hours)
Sixth year of service through 10th year	.0923 per hour in pay status (approximately one hundred ninety-two (192) hours)
Eleventh year of service through 15 <sup>th</sup> year	.1039 per hour in pay status (approximately two hundred sixteen (216) hours)
Sixteenth year of service through 20 <sup>th</sup> year	.1154 per hour in pay status (approximately two hundred forty (240) hours)
Twenty-first year of service through 25 <sup>th</sup> year	.1269 per hour in pay status (approximately two hundred sixty-four (264) hours)
Twenty-sixth year of service and after	.1385 per hour in pay status (approximately two hundred eighty-eight (288) hours)

3. Provisions for accrual:

- a. If an employee's status changes to less than twenty (20) regularly scheduled hours per week, accrual will discontinue upon the date of change.
- b. If an employee's status changes from regularly scheduled part time or full time (at least twenty (20) hours per week) accrual will commence on the date of change.
- c. During an unpaid leave of absence PTO is not accrued.
- d. PTO accrues at a normal rate while the employee remains in pay status.
- e. During the year in which an employee reaches a service anniversary date that provides for increased PTO accrual per the schedule listed above, the new accrual rate will begin on the first day of the pay period including the service anniversary date.
- f. PTO hours will count toward the calculation of overtime.

**D. AVAILABILITY**

1. PTO accrues on every hour in regular pay status and becomes available once it is reported on the pay stub.
2. Employees will be required to take a minimum of five regularly scheduled days off per annual payroll cycle. In the event an employee does **not** meet this requirement, the difference in time taken to time required will be deducted from the employee's PTO accruals at the beginning of the next annual payroll cycle.
3. One hour of PTO shall be equal to the employee's regular hourly straight time earnings.
4. PTO shall be reflected on the pay stub issued for the pay period in which the PTO is accrued and/or taken.

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**E. MAXIMUM ANNUAL BALANCE** - Employees shall be allowed to accumulate PTO up to a maximum of four hundred eighty (480) working hours. Employees will suffer no loss of benefit unless over the maximum upon reaching the first pay date of each year.

1. In the event an employee's projected PTO balance is expected to exceed the maximum on the first pay date of the new year and the employee met the requirement of D.2., the employee may elect to deposit the value of the excess PTO, not to exceed sixty-four (64) hours, using the employee's rate of pay effective on December 1 (See E.), in a deferred compensation plan, subject to maximum deferral regulations of the IRS. (In the event the requirement outlined in D.2 is not met, the deferred compensation deposit of up to 64 hours will not be permitted.)
2. For those employee's wishing to transfer excess accrued PTO hours to a deferred compensation account, as outlined (See E. 1.) a distribution form must be completed and is available from the Human Resource's tab located on the County Intranet or by contacting the Coordinator's Office by the first pay date in December prior to the year that the PTO balance is expected to exceed the maximum balance permitted.
3. In the event an employee's PTO balance exceeds the maximum 480 hour balance on the first pay date of the following year and no distribution form has been completed, **all hours exceeding 480 will be forfeited.**
4. **CASH OUT OPTION:** An employee may cash-out not less than 8 hours but no more than 40 hours of PTO hours with the following stipulations:
  - a.) the employee must have a minimum of 240 hours in their PTO bank to be eligible for the cash-out feature.
  - b.) The employee must have used 80 hours of PTO in the prior annual payroll cycle, at the time the cash out commitment is made. (See E.2. above)
  - c.) The employee must make written application for the cash-out option to the Coordinator's Office by December 1 of the year prior to actual payment by completing a distribution form. Payment will be made the first payroll in December of the following year and will be by direct deposit. No minimum PTO balance at the time of PTO CASH OUT payment is required.
  - d.) The cash-out distribution will be paid at the rate of pay at the time of payout.
  - e.) Election of cash-out is irrevocable.
  - f.) At no time will the PTO balance of an employee electing to participate in the cash-out option be less than the cash-out elected. The amount of CASH OUT determined will be reserved for payment throughout the year and will be monitored by the Department Manager.
  - g.) Election of a CASH OUT Option will not prevent the employee from accessing the EIB the following year, if necessary.
  - h.) Completed distribution forms indicating the amount of PTO cash-out will be provided to Department Managers within five (5) working days of the December 1 employee application date.

### **F. PTO SCHEDULING:**

1. Employees shall not be allowed to take PTO until after it has been earned.
2. PTO may be taken in one-quarter (1/4) hour increments.
3. A PTO request submitted to the supervisor a minimum of twenty-four (24) hours prior to the requested leave shall be considered an advance request.
4. Advance PTO requests made prior to January 31 of each year will be given first preference.
5. In the event multiple PTO requests are received for the same time frame, PTO will be granted using years of service as the deciding factor for granting the leave.
  - a. In the event multiple requests are made by employees for the same time frame and the senior employee has taken the same date/s the previous year, the next most senior employee's PTO request will be approved.

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- b. Failure of an employee to make an advanced request for PTO per the prescribed timelines listed in F.4. shall result in loss of the employee's consideration based on years of service.
- c. Beginning February 1 of each year, preference in scheduling PTO shall be based on the order in which requests are received.
- 6. While every effort will be made to provide employees the time off per their preference, time off will be scheduled so as not to cause an interruption in the normal operation of the department and service to the public.
- 7. When advance notice is not possible, employees shall notify their department manager prior to the beginning of their scheduled shift.
- 8. Unscheduled PTO usage may require certification of the basis for the unscheduled absence.
- 9. Unreliable attendance relating to unscheduled PTO usage and/or failure to follow this policy regarding advance approval of PTO may subject the employee to disciplinary action.
- 10. When an official holiday occurs during a scheduled PTO event, the time shall be considered a holiday.

**G. EXTENDED ILLNESS BANK (EIB):**

- 1. EIB may be used for future illness or disability for employee or Kindred to the second degree as defined in the "Degree of Kindred" chart located in Addendum I or a relative living with the employee immediately preceding the event. Employees claiming a need for use of EIB may be required to file competent, written evidence that they have been absent as authorized. Use of EIB for illness or injury in the immediate family which exceeds five (5) consecutive days must have the approval of the department manager. (It is understood that approval will be granted only upon satisfactory review of the work schedule.)
- 2. In the event of illness, injury or disability, the first three (3) work days (consisting of the employee's regularly scheduled shift) of consecutive absence in each occurrence must be taken from the PTO account before accessing EIB. If employees have been incapacitated for a major portion of the EIB used, they may be required to provide evidence by a certified medical professional of being physically, mentally and emotionally able to perform their duties before returning to work.
- 3. **SEVERANCE RESERVE** – In the event of an extended Family Medical Leave qualifying event, an employee may re-purchase hours held in Severance Reserve to remain in pay status. The value of the Severance Reserve will be divided by the current employee's wage if re-purchase is necessary and shall be only in the event no other leave is available.
- 4. Election of the **CASH OUT Option** will not prevent the employee from accessing their EIB, if necessary.
- 5. When an employee has incurred a work-related injury and will be missing work, the first three (3) days are not paid under workers' compensation unless the employee will miss more than ten (10) days of work. Therefore, the 24-hour paid time off benefit waiting period will be waived allowing the employee to use their EIB without using any PTO. If the injured employee will be missing more than ten (10) days of work, then worker's compensation starts from day one.
- 6. PTO and EIB can be bought back from the County once a determination is made that the employee is eligible for workers compensation wage benefits. In addition, employees receiving Worker's Compensation may use EIB until exhausted and then PTO to supplement workers' compensation in an amount not to exceed their current wage.
- 7. Claiming EIB when not eligible within the provisions of this policy, may be cause for disciplinary action, including cancellation of EIB benefits, suspension, demotion or termination.