

SAMPLE CALCULATION WORKSHEET

For the calculations below, assume the following:

Prior Leave Balance:	250 hours
Anniversary Date:	July 1, 2006
Total Annual Leave Hours Used Since Last Anniversary Date: (Three Examples)	Example A: 040 hours Example B: 160 hours Example C: 200 hours
Date of Personnel "Action" (Separation/Termination, Position Move, or FTE Reduction):	March 22, 2007
Date of DROP Entry	April 1, 2007
Reduction in FTE:	From 1.00 to .50
Note: Figures have been rounded	

A. Separating/Terminating from State Government

1. $14.67 \text{ Hrs} \times 09 \text{ months} = 132.00 \text{ Hours}$

[Earned Prorated Annual Leave Hours]

2. Example A: $132 \text{ Hrs} - 40 \text{ Hrs} = 92 \text{ Hours}$
 Example B: $132 \text{ Hrs} - 160 = (28) \text{ Hours}$
 Example C: $132 \text{ Hrs} - 200 = (68) \text{ Hours}$

[Earned and Unused Prorated Annual Leave Hours]

a. Since Example A yields a positive number,

$92 + 250 = \underline{342 \text{ Hours}}$ **[Total Hours Payable]**

NOTE: In the above example (A), if the employee had the maximum prior year balance (480 hours), the Earned and Unused Prorated Annual Leave Hours would not be paid.

b. Since Examples B and C yield negative numbers,

i. 160 Hrs is less than 176 Hrs ; therefore, $(28) \approx 0$ and
 $0 + 250 = \underline{250 \text{ Hours}}$ **[Total Hours Payable]**

Note: In the above example (B) the employee had no Earned and Unused Prorated Annual Leave Balance, so only the prior balance is paid out. Therefore, if the employee had the maximum prior year balance, the Total Hours Payable would have been 480 hours.

ii. 200 Hrs is more than 176 Hrs ; therefore, $200 - 176 = 24 \text{ Hrs}$ and
 $250 - 24 = \underline{226 \text{ Hours}}$ **[Total Hours Payable]**

Note: In the above example (C), the employee had no Earned and Unused Prorated Annual Leave Balance, and a portion of the prior leave balance had to be adjusted. Therefore, if the employee had the maximum prior year balance, the Total Hours Payable would have been $480 - 24 = 456$ Hours.

B. Moving to a Position in Career Service

Perform same calculation as “Separating/Terminating from State Government”, but instead of paying, adjust the employee’s leave balance to reflect the “Total Hours Payable” amount.

- Example A: 342 Hrs. [New Career Service Balance] or
- Example B: 250 Hrs. [New Career Service Balance] or
- Example C: 226 Hrs. [New Career Service Balance]

Note: Had this employee had the maximum prior leave balance of 480 hours, the maximum amount that would carry into Career Service would be:

- Example A: $480 + 92 = 572$ Hours [New Career Service Balance] or
- Example B: $480 - 00 = 480$ Hours [New Career Service Balance] or
- Example C: $480 - 24 = 456$ Hours [New Career Service Balance]

C. Moving to Position Outside of State Personnel System

Perform the same calculation as “Separating/Terminating from State Government” but instead of paying, adjust the employee’s leave balance to reflect the “Total Hours Payable” amount and determine whether the new agency will accept it as a transfer.

a. If the new agency accepts, perform the transfer (make sure to zero out the employee’s leave balance):

- Example A: 342 Hrs. [Amount Transferred] or
- Example B: 250 Hrs. [Amount Transferred] or
- Example C: 226 Hrs. [Amount Transferred]

Note: Had this employee had the maximum prior leave balance of 480 hours and the non SPS agency was willing to accept it, the maximum amount that would transfer would be:

- Example A: $480 - 92 = 572$ Hours [Amount Transferred] or
- Example B: $480 - 00 = 480$ Hours [Amount Transferred] or
- Example C: $480 - 24 = 456$ Hours [Amount Transferred]

b. If the new agency will only accept a portion (assume 240 for illustration purposes), transfer the amount accepted and pay the balance.

- Example A: 240 Hrs. [Amount Transferred] and
 $342 - 240 = 102$ Hrs. [Amount Paid] or
- Example B: 240 Hrs. [Amount Transferred] and
 $250 - 240 = 10$ Hrs. [Amount Paid] or
- Example C: 226 Hrs. [Amount Transferred] and
000 Hrs. [Amount Paid]

Note: The combination of transfer/payment may not exceed 480. Therefore, had the employee had the maximum prior leave balance and the non SPS agency had only accepted 240 hours, the amount paid would be:

- Example A: $572 \approx 480 - 240$ [Amount Transferred] = 240 [Amount Paid]
- Example B: $480 - 240$ [Amount Transferred] = 240 [Amount Paid] or
- Example C: $456 - 240$ [Amount Transferred] = 216 [Amount Paid]

D. Entering DROP

1. Perform the same calculation as Separating/Terminating from State Government to determine how much is available for payment upon DROP entry (up to 480)
2. Process payment for the portion of the "Total Hours Payable" the employee wants. (Assume employee elected full payment for illustration purposes):
 - Example A: 342 Hours [Amount Paid] or
 - Example B: 250 Hours [Amount Paid] or
 - Example C: 226 Hours [Amount Paid]
3. Adjust the employee's leave balance to remove the number of hours paid and the left over amount is the employee's new balance.
 - i. Example A: $250 + 176 - 40$ [Amount Used] = $386 - 342$ [Amount Paid] = 44 [New Balance].
 - ii. Example B: $250 + 176 - 160$ [Amount Used] = $266 - 250$ [Amount Paid] = 16 [New Balance]
 - iii. Example C: $250 + 176 - 200$ [Amount Used] = $226 - 226$ [Amount Paid] = 00 [New Balance]

Note: Had this employee had the maximum prior leave balance of 480 hours, the amount payable upon entering DROP would have been:

- Example A: $572 \approx 480$ [Amount Paid] or
- Example B: 480 [Amount Paid] or
- Example C: 456 [Amount Paid]

Assuming the employee requested full payment, the adjusted amount left over in the employee's balance would have been:

- i. Example A: $480 + 92 = 572 - 480$ [Amount Paid] = 92 [New Balance]* or
- ii. Example B: $480 + 0 = 480 - 480$ [Amount Paid] = 00 [New Balance] or
- iii. Example C: $480 - 24 = 456 - 456$ [Amount Paid] = 00 [New Balance]

* Since the employee is not actually separating from service, all hours normally forfeited are added back into the employee's remaining annual leave balance (assuming the amount of annual leave used by the employee since the last anniversary date was 176 hours or less). To illustrate, assume an employee carried forward the maximum prior year balance of 480 hours and chose to be paid for 480 hours. However, since the last anniversary date they have used 40 hours. 176 minus 40 equals 136 hours, which is the balance that the employee will have upon entering DROP.

E. Reduced FTE

1. Perform the same calculation as Separating/Terminating from State Government to determine Earned Prorated Annual Leave Hours (earned while employed at 1.0 FTE)

$$14.67 \text{ Hrs.} \times 09 \text{ months} = 132.00 \text{ Hours}$$

[Earned Prorated Annual Leave Hrs.]

2. Determine annual leave hours used since last anniversary and through last day at 1.0 FTE:

- Example A: 132 Hrs – 40 Hrs = 92 Hours
- Example B: 132 Hrs – 160 Hrs = (28) Hours
- Example C: 132 Hrs – 200 Hrs = (68) Hours

[Earned and Unused Prorated Annual Leave Hours]

- a. Since Example A yields a positive number,

$$176 - 132 = 44 \text{ (.50)} = 22 \text{ Hours}$$

$$1. \quad 92 + 22 = 114$$

$$2. \quad 114 + 250 = \underline{364 \text{ Hours}} \text{ [Total Hours Retained]}$$

- b. Since Example B yields a negative number, but

$$160 \text{ Hrs is less than } 176 \text{ Hrs; therefore, } (28) \approx 0 \text{ and}$$

$$0 + 250 = \underline{250 \text{ Hours}} \text{ [Total Hours Retained]}$$

- c. Since Example C yields a negative number, and

$$200 \text{ Hrs is more than } 176 \text{ Hrs; therefore, } 200 - 176 = 24 \text{ Hrs and}$$

$$250 - 24 = \underline{226 \text{ Hours}} \text{ [Total Hours Retained]}$$

Note: Had this employee had the maximum prior leave balance of 480 hours, the maximum amount of hours retained would be:

- Example A: 114 + 480 = 594 [Total Hours Retained] or
- Example B: 480 – 00 = 480 Hours [Total Hours Retained] or
- Example C: 480 – 24 = 456 Hours [Total Hours Retained]