

2017 Fiscal Year-End Processing

Compensatory, Holiday, Family Care, and Personal Leave Balances

COMPENSATORY (COMP) LEAVE

Compensatory leave is not automatically zeroed out in the HRIS/payroll system. Instead, a report showing the comp leave hours, bargaining unit, and bargaining status of each employee will be provided to you on approximately June 7, 2017. The comp leave hours shown on this report are as of the end of the May 19, 2017, pay period. This report should be utilized to determine the comp time to be paid out in the last pay period of the fiscal year (pay period beginning June 16, 2017, and ending June 29, 2017). It is the department's responsibility to make sure an employee uses or is paid for any comp leave hours that cannot be carried over to the new fiscal year.

Comp leave pay (paid as a lump sum) is treated as IPERS-covered wages up to a maximum of **240** hours each fiscal year. For departments not using the HRIS Time Reporting Module, comp leave hours should be paid by entering the hours in the "Comp Hrs to be Paid" field on PAYN for the June 16, 2017, pay period. The payroll system will look up the number of comp hours that have been paid to the employee in the current fiscal year and will calculate the appropriate IPERS and non-IPERS wages.

For all other departments, the timesheet for the June 16, 2017, pay period should be used to pay unused comp leave hours. You will first need to determine the number of comp hours that have been paid out to the employee in the current fiscal year. This information can be found on the D9 screen of Employee Information (FY Comp Pd Hrs Total) or by running the Leave/Comp Time Balance Report in the HR/Payroll Data Warehouse. Any hours up to the 240 hour maximum should be paid as time type 600 (Comp Pay - IPERS). Hours over the 240 hour maximum should be paid as time type 601 (Comp Pay - NS IPERS). These time types must be entered on the timesheet on the first Friday of the pay period (June 16, 2017). Comp leave pay will be paid as part of the July 7, 2017, paycheck.

A second report of comp leave hours will be provided to departments on approximately July 5, 2017, to be used to verify that employees' comp leave hours are correct for the new fiscal year.

NON-CONTRACT

Non-contract employees who are eligible for comp leave and have a balance at the end of the fiscal year will have their comp leave hours carried over into the new fiscal year (FY 2018).

AFSCME

Employees covered by the American Federation of State, County, and Municipal Employees (AFSCME) collective bargaining agreement must receive payment (exceptions noted below) for unused comp leave hours earned through June 29, 2017, at the hourly rate of pay as of June 29, 2017. Effective June 30, 2017, comp leave hours will begin to accrue for the new fiscal year. Effective fiscal year 2018, AFSCME employees are allowed to bank up to 80 compensatory leave hours per Administrative Rule 53.11(5).

Exceptions: Employees in the bargaining units and agencies listed below, at their discretion (except for Patient Care), are allowed to carry over the specified number of unused comp leave hours into the next fiscal year.

40 Hour Carryover:

- Patient Care Bargaining Unit: Registered Nurse, Nurse Clinician, Nurse Specialist, Nurse Practitioner, Activities Specialist, and Physician Assistant job classifications only.
- Clerical Bargaining Unit
- Department of Human Services
- Iowa Workforce Development
- Iowa Veterans Home

80 Hour Carryover:

- Patient Care Bargaining Unit (except for the classes listed under the 40-hour carryover)
- Department of Public Defense
- Department of Homeland Security and Emergency Management
- Department of Transportation
- Department of Administrative Services – General Services Enterprise only

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Employees in the Professional Fiscal & Staff bargaining unit (004) may use comp leave hours through June 30. All comp leave hours that will not be used on June 30, 2017, must be paid out on the first Friday of the pay period beginning June 16, 2017, and ending June 29, 2017. Comp leave hours used on June 30, 2017, will be entered as normal on the timesheet or in PAYN. Comp leave hours for the previous fiscal year not paid in the June 16, 2017, pay period or used on or before June 30 must be paid out on an 846 P1 (or 844 P1 if the employee has received more than 240 hours of comp leave pay in FY 2017) in the June 30, 2017, pay period at the employee's rate of pay as of June 29, 2017. The 846 P1 must be accompanied by a 271 Leave Balance Correction P1 to zero out the employee's comp balance.

SPOC

Employees covered by the State Police Officers Council (SPOC) collective bargaining agreement (with the exceptions listed below) must receive payment for unused comp leave hours earned through June 29, 2017, at the hourly rate of pay as of June 29, 2017. Effective June 30, 2017, comp leave hours will begin to accrue for the new fiscal year.

Conservation Officers – A request for a one (1) time lump sum payout may be made for those hours earned up to eighty (80) hours, once per fiscal year, as long as the request is made by April 1 of the fiscal year in which the time was earned. Comp leave hours not paid for by the employer or used by the employee by the pay period including September 1 shall be paid out.

Park Rangers – Comp leave hours are earned beginning April 1 and ending March 31 of the following year. Earned comp leave hours not paid or used on or before March 31 will be paid out at the current hourly rate of pay.

Fire Inspectors – Comp leave hours not taken or paid by June 29, 2017, may be carried forward to the ensuing fiscal year; however, an employee's comp leave balance may never exceed two hundred and forty (240) hours.

Troopers – Up to 80 hours of comp leave not taken on or before June 29, 2017, may be paid out at the employee's discretion. All other comp leave hours shall be carried over to the new fiscal year.

Special Agent 1's – Comp leave hours may be paid out quarterly at the employee's discretion, not to exceed eighty (80) hours per year. All other comp leave hours shall be carried over to the new fiscal year.

UE/IUP

Employees covered by the UE/IUP collective bargaining agreements may use comp leave hours through June 30. All comp leave hours that will not be used on June 30, 2017, must be paid out on the first day of the pay period beginning June 16, 2017, and ending June 29, 2017. Comp leave hours used on June 30, 2017, will be entered as normal on the timesheet or in PAYN. Comp leave hours for the previous fiscal year not paid in the June 16, 2017, pay period or used on or before June 30 must be paid out on an 846 P1 (or 844 P1 if the employee has received more than 240 hours of comp leave pay in FY 2017) in the June 30, 2017, pay period at the employee's rate of pay as of June 29, 2017. The 846 P1 must be accompanied by a 271 Leave Balance Correction P1 to zero out the employee's comp balance.

If budgetary considerations dictate, the employer may direct employees to use their earned comp leave hours between June 1 and June 30; Natural Resources Biologists in the Fisheries Bureau may be directed to use their earned comp leave hours by March 31. Effective fiscal year 2018, IUP employees are allowed to bank up to 80 compensatory leave hours per Administrative Rule 53.11(5).

HOLIDAY COMPENSATORY (COMP) LEAVE AND BANKED HOLIDAY LEAVE

Holiday comp leave pay and banked holiday leave pay is treated as IPERS-covered wages up to a maximum of 240 hours for each pay type each fiscal year. To determine the number of holiday comp and/or banked holiday leave hours that have been paid in the current fiscal year, run the Leave/Comp Time Balance Report in the HR/Payroll Data Warehouse.

NON-CONTRACT

Non-contract employees with a holiday comp leave or banked holiday leave balance at the end of the fiscal year will have the leave hours carried over into the new fiscal year (FY 2018).

AFSCME and SPOC

Holiday comp leave hours owed to an employee are not automatically zeroed out at the end of the fiscal year. Holiday comp

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leave hours are to be taken at the request of the employee with the approval of the Appointing Authority. Such time shall be paid to the employee if not used on or before June 29, 2017. Conservation Officers, however, shall be allowed to bank up to one hundred twenty (120) hours of holiday comp leave.

For departments on time reporting, the timesheet for the June 16, 2017, pay period should be used to pay unused holiday comp leave hours up to the 240 hour limit by entering time type 610 (Holiday Comp Pay) for the total number of hours to be paid. This time type must be entered on the timesheet on the first Friday of the pay period (June 16, 2017). Any holiday comp leave hours exceeding the 240 hour fiscal year limit must be paid using P1 type 844 in the Income Not Subject to Retirement field. A corresponding P1 type 271 Leave Balance Correction would need to be prepared to reduce the holiday comp hour balance by the number of hours paid out on the P1 type 844.

Banked holiday leave hours owed to an employee as an alternate holiday are not paid off at the end of the fiscal year. Banked holiday leave hours are taken at the request of the employee with the approval of the Appointing Authority and must be paid out if not used within twelve (12) months following the designated holiday. There is no mechanism in HRIS to track the date by which banked holiday leave hours must be used; it is the department's responsibility to make sure banked holiday leave hours are used or paid out within twelve months of the holiday when they were earned.

UE/IUP

In fiscal year 2017, holiday comp leave hours for UE/IUP employees were added to the regular comp leave balance as they were earned. See the [Compensatory Leave](#) section for the UE/IUP rules regarding comp leave usage and payout. Effective fiscal year 2018, holiday comp leave hours earned by UE/IUP employees will be added to the holiday comp leave balance.

HOLIDAY PREMIUM PAY

ALL OVERTIME ELIGIBLE EMPLOYEES (NON-CONTRACT, AFSCME, UE/IUP, and SPOC)

Employees must be paid for the hours *worked* on a holiday. The actual holiday hours can be paid or saved as banked holiday leave, but only the premium portion of the holiday hours worked, if applicable, can be saved as holiday comp leave. For example, if a premium overtime eligible employee works ten hours on a holiday, the employee must be paid ten hours at his or her regular rate of pay. For the premium portion of the holiday (5 hours), the employee can choose to receive payment, or may save the premium hours as holiday comp leave. See the [Holiday Compensatory Leave](#) section for the rules regarding holiday comp leave.

FAMILY CARE AND IUP (SOCIAL SERVICES) PERSONAL LEAVE CARRYOVER

NON-CONTRACT, AFSCME, and UE/IUP SOCIAL SERVICES AND SCIENCE UNITS

The family care leave balance will be populated with 40 hours for use in fiscal year 2018 as of the June 30, 2017, pay period. Any unused family care leave balances from fiscal year 2017 will not carry over to fiscal year 2018. Effective with fiscal year 2018, IUP Social Services employees will now be able to utilize up to 40 hours of sick leave for family care.

SPOC

SPOC employees may carry over unused family care leave hours each fiscal year. A program will be run in HRIS in the June 30, 2017, pay period to add 40 hours of family care leave to the remaining unused family care leave balance from the previous fiscal year, up to a maximum balance of 80 hours.

UE/IUP – SOCIAL SERVICES UNIT

IUP Personal Leave balances remaining as of June 30, 2017, up to 40 hours, will be carried over into the new fiscal year. No new hours will be added to the IUP Personal Leave balance for fiscal year 2018.

UNION DUES DEDUCTIONS

As of the June 16, 2017, pay period, union dues deductions will no longer be processed through the payroll system. A program will be run in the June 16, 2017, pay period to zero out the employee org code for all employees who have a dues deduction in their record.

FY 2018 EXCESS VACATION HOURS

Employees who have a vacation balance at the end of FY 2017 that exceeds what the employee’s vacation maximum will be in FY 2018, will have the difference between their vacation balance as of June 29, 2017, and the new maximum as of June 30, 2017, added to a new balance called “FY 2018 Excess Vacation.” When an employee uses vacation, they must first use vacation from the excess vacation balance using time type 208. An employee with an excess vacation balance will not be able to use regular vacation hours until the excess vacation balance has been exhausted. An employee will not earn vacation accruals until their regular vacation hours are below the new maximum.

Any hours remaining in the excess vacation balance at the end of FY 2018 will be paid out to the employee. If an employee transfers to a new position or department, the excess vacation balance must be paid out by the sending agency in the pay period prior to transfer. The hours will be paid on P1 type 844 in the “Income Not Subject to Retirement” field, and a 271 P1 must be done to zero out the excess vacation balance.

If an employee with an excess vacation balance terminates, the excess vacation hours will be added to hours in the employee’s regular vacation balance and paid out on the 846 P1 in the “Term Leave Pay” field. If the employee is retiring under the Sick Leave Insurance Program (SLIP), a P1 type 470 must first be completed to populate the employee’s SLIP balance. Once the 470 P1 has processed, an 846 P1 must be written. The \$2,000 sick leave payout must be reentered in the “Skiv Payoff” field, and the vacation payout must be recalculated to include the hours in the excess vacation balance. The new vacation payout amount must be entered in the “Term Leave Pay” field.

HOURS TO BE RESET ON THE EMPLOYEE INFORMATION D9 AND D10 SCREENS

FMLA LEAVE USED

FMLA leave used year-to-date (HRIS Employee Information D9 Screen) will be reset to zero during fiscal year-end processing on Saturday, July 8. The FMLA Leave Used balances will reflect zero hours as of the June 30, 2017, pay period. Any FMLA time used on June 30, 2017, should be recorded using the correct time types on the HRIS timesheet or applicable field on PAYN. If an employee used FMLA on June 30, you will need to prepare a P1 type 274 FMLA LEAVE USED CORRECTION in the July 14, 2017, pay period to remove the FMLA leave used on June 30 from the leave used balance on HRIS. If you have questions about resetting FMLA leave used, please contact Michelle Wendel by telephone at (515) 281-3976 or Michelle.Wendel@iowa.gov.

FISCAL COMP PAID HOURS TOTAL

Fiscal Comp Paid Hours that have been paid year-to-date (HRIS Employee Information D9 Screen) will be reset to zero during fiscal year-end processing on Saturday, July 8. The Fiscal Comp Paid Hours total will reflect zero hours as of the June 30, 2017, pay period. Comp paid hours are treated as IPERS-covered wages up to a maximum of 240 hours each fiscal year. For departments that use the HRIS Time Reporting Module, comp hours paid up to the first 240 hours should be entered as time type 600 Comp Pay – IPERS (time type subject to IPERS withholding) on the timesheet. Any hours over 240 hours should be entered on the timesheet as time type 601 Comp Pay – NS IPERS (time type not subject to IPERS withholding). Both time types should be entered on the first Friday of the timesheet. For departments that use PAYN reporting, all hours should be entered in the COMP HRS TO BE PAID field.

TEMPORARY AND SEASONAL HOURS

Temporary and seasonal hours that are populated on the D10 screen will be reset to zero during fiscal year-end processing on Saturday, July 8. The temporary hours screen will reflect zero hours as of the June 30, 2017, pay period. Individuals in a temporary position can work a maximum of 780 hours during the fiscal year, across all positions (the 780 hour limit applies to the person, not the position). If a temporary employee moves to a different temporary position, the hours worked in the previous temporary position will count toward the 780 hour limit for the fiscal year. Employees in seasonal positions can work any number of hours during the agency’s seasonal period, but are subject to the 780 hour limit outside of the seasonal period, or if the employee moves from a seasonal position to a temporary position.