



"Creating Life Opportunities"

Policy and Procedure # 715

Employee Personal Time

Approval: _____ Effective Date: 6/5/2024

POLICY:

EFI provides paid time off to employees as part of total compensation. Personal Time (PT) is accrued based on length of employment and hours worked as stated below.

| YEARS OF EMPLOYMENT | NON-EXEMPT ACCRUAL RATE | EXEMPT ACCRUAL RATE |
|---------------------|------------------------------|------------------------------|
| 1 | 2.5% of hours worked | 5% of hours worked |
| 2 | 4.5% of hours worked | 7% of hours worked |
| 3 | 5.5% of hours worked | 8% of hours worked |
| 4 | 6.5% of hours worked | 9% of hours worked |
| 5 | 7% of hours worked | 9.5% of hours worked |
| 6 | 7.5% of hours worked | 10% of hours worked |
| 7 | 8% of hours worked | 10.5% of hours worked |
| 8 | 8.5% of hours worked | 11% of hours worked |
| 9 | 9% of hours worked | 11.5% of hours worked |
| 10 | 9.5% of hours worked | 12% of hours worked |
| 11+ | Accrues at the ten year rate | Accrues at the ten year rate |

PROCEDURE:

- Each hour of PT used or cashed out by an employee is paid at the employee's current base hourly rate of pay according to their primary assignment and exclusive of differentials, premiums, on-call, or any other form of additional compensation.
- Personal time accruals are available after the employee has met a 90-day wait period. During the waiting period, PT hours accrue as outlined above but are unavailable until the third month of employment.
- Employees can request PTO no earlier than three months before the desired start date.
- A maximum of 180 hours of PT can be accrued for non-exempt employees, and a maximum of 240 hours of PT can be accrued for exempt employees. If an employee does not use hours to keep their total below the maximum, they will not accrue any hours in excess of the set maximum hours. Full-time employee PT use may not exceed 40 per week. Part-time employee PT use and hours worked may not exceed their regularly scheduled hours per week. PT use may



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not exceed the employee's accrued PT as posted on the employee's most recent paycheck stub.

5. Arrangements for taking PT need to be submitted to the immediate supervisor as detailed in EFI's attendance and absenteeism Policy and Procedure # 642, Employee Attendance and Absenteeism.
6. In the event of an unscheduled absence not covered by sick time, employees are expected to take unpaid leave.
7. If an employee calls out for any reason covered under the paid sick leave policy, they cannot use PTO for that absence. This includes situations where the employee's sick time bank is depleted. In such cases, the employee must take unpaid leave.
8. Non-exempt administrative employees will receive holiday pay equivalent to their regular hourly rate for the hours they would have been scheduled to work on the holiday. Exempt employees will receive their regular salary for the holiday, regardless of whether they work on that day or not.
 - a) Non-exempt administrative employees cannot work on a paid holiday, regardless of the department code they are working under.
9. Department Directors will not be approved for vacation time in the same timeframe any audit is expected or scheduled.
10. Employees may request in May and November a cash-out of PT at the discretion of EFI management. This request may only be made two weeks before the first Friday occurring in those months. The employee must have a minimum of forty hours of accrued PT remaining after the cash-out based on the available PT balance from the most recent pay period.
 - a. PT that is cashed out is considered taxable income and will be subject to federal and state withholdings.
 - b. Cashed-out PT will be direct deposited and paid on an off-payroll cycle.
11. If an employee decides to leave EFI, they may only be paid their accrued PT if they give two weeks' written notice of their intent to leave, and all scheduled days during that two weeks must be worked unless already approved as PT. The written notice is to be presented to their supervisor for the supervisor's signature, and the two weeks shall commence upon the date the supervisor signs the notice and forwards it to Human Resources. Exceptions may be made with approval from the Executive Director. Under no circumstances will employees be paid their accrued PT if they are terminated for cause, including the abandonment of employment.