

EARLY LEARNING COALITION OF BREVARD COUNTY

ATTENDANCE AND LEAVE

ITEM:

EFFECTIVE DATE: 03/01/2021

REVISED: 4/20/2021

POLICY STATEMENT

The Coalition shall keep an accurate record of all hours of work performed by each (a) hourly/non-exempt employee and (b) salaried/exempt employee. Federal regulations require non-federal entities to use an accounting system that permits “the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.”

These requirements apply to all employees (salaried and hourly staff) if their salaries/fringe benefit costs are charged to federal/state grant programs and sufficient documentation must be maintained and made available upon request for inspection by USDHHS, OAG, OIG, FDOE/OEL, and other authoritative federal or state governing agencies and offices.

AUTHORITY

The Coalition’s policies and procedures shall comply with the following federal/state laws, regulations, statutes, and rules:

- 32 CFR § 33.20 - Standards for financial management systems
- 45 CFR § 98.70 – Reporting Requirements
- Chapter 60L-34 Attendance and Leave
- 2 CFR Part 200, subparts A, B, C, D, E, and F
- OEL Program Guidance 240.07 Enrollment and Quality Expenditures
- OEL Program Guidance 250.01 Other Cost Accumulators (OCAs) Working Definitions

PROCEDURE

Allowable staff salary costs include expenditures for only (a) time actually worked by staff and (b) authorized leave time (PTO, holiday leave, and other allowed administrative leave categories) taken in accordance with established policies and procedures.

Work Schedule

All hours worked must be totaled at the end of the workday and the total shall be rounded to the nearest quarter of an hour. All employees will be expected to follow their approved work schedule unless otherwise approved.

Meals and Breaks

Full-time employees working more than eight hours are permitted a fifteen minute break before and after lunch. The schedule/process for all lunches and breaks is determined by supervisors based on business conditions and scheduling needs. Supervisors will not necessarily schedule breaks, but will work with employees to establish equitable practices for all staff members.

Requirements for Leave Earning, Approval, and Use

Paid time off (PTO) accrual rates are determined by each employee’s seniority date with the Coalition and his or her full-time or part-time employment status. PTO is accrued each pay period based on the schedule below. Paid time off hours will accrue from the first day of employment. Employees who are scheduled to work less than 32 hours per week will accrue PTO hours on a pro-rated basis based on the number of hours they are scheduled to work each work period.

PTO Accrual Rates for Full-Time Employees		
Seniority	PTO Accrual Rate Per Work Period	Number of Days Accrued Per Year
First day through two years of employment	5.847 hours	19 days
Two years and one day through five years of employment	7.385 hours	24 days
More than five years of employment	8.924 hours	29 days

Maximum PTO Accrual Balances	
Seniority	Maximum Annual Accrual
First day through two years of employment	No Maximum
Two years and one day through five years of employment	240 hours
More than five years of employment	480 hours

At the close of business on December 31 of each calendar year, all employee’s PTO leave balance in excess of 480 hours expires.

Leaves of absence with or without pay shall be in writing and approved before leave is taken. If an emergency prevents prior approval, the employee shall request such approval, with appropriate justification, as soon as reasonably possible. The Coalition shall keep an accurate record of all authorized leaves of absences.

Approved leave may be taken only in increments of fifteen minutes or more, rounded to the nearest quarter.

The use of paid leave shall not be authorized and taken before the time it is earned. Upon reasonable notice, the Coalition may require an employee to use accrued PTO.

Extra hours may be offset to avoid overtime at the end of the workweek for hourly employees or regular work period for salaried employees, the offset shall be made within these designated work periods and must receive prior approval from the supervisor.

Recording Hours Worked and Leave Hours

Coalitions are required to properly classify expenditures for federal reporting of day-to-day operations using a cost accounting system to maintain the collection of costs in an organized and systematic manner. To ensure consistency for federal reporting, refer to the Coalition’s Timekeeping and Attendance Training. All staff regardless of exemption status are required to track their hours worked utilizing the activity codes provided below. Any staff who is not actually working on an activity code related to OEL grant activities must use approved leave (if applicable) or leave without pay.

Scheduled Paid Time Off (PTO)

Unless otherwise permitted by law, employees are required to use available PTO when taking time off from. PTO shall be scheduled as early as possible in advance and shall have supervisory approval at least three days prior to the requested leave start date. Leave with or without pay is normally granted to an employee with the understanding that the employee will return to work following expiration of the leave period. To this end, the Coalition does not grant a leave of absence to accept other employment.

Unscheduled Paid Time Off (UPTO)

PTO that is not scheduled or received prior approval of the employee's scheduled start time is considered to be an unscheduled PTO (UPTO) incident. Consecutive days are counted as a single incident.

If for any reason you are going to be late or absent and do not have prior approval, you must call your immediate supervisor before your regular starting time. When you call in, you should give the reason(s) for your absence and date and time you expect to report to work.

Employees returning to work after three consecutive days of UPTO will be required to provide a doctor's written release to return to work. After ten consecutive days of absence, the Coalition shall require the employee to submit medical verification from the attending physician before authorizing additional use of PTO or leave without pay. If absence continues, the Coalition shall require, as appropriate, further medical verification for each thirty consecutive days of absence. To justify further PTO, the medical verification must indicate that the employee is unable to perform regularly assigned duties.

An employee who fails to contact their supervisor or other person in charge before the start of the workday will be placed on Leave without Pay (LWOP) until contact is made.

An employee who refuses to comply with these rules shall not be eligible to use accrued PTO and the Coalition shall take the appropriate action regarding continued employment, based on available information.

An employee who incurs three or more unscheduled absences during a sixty day period will result in discipline in accordance with the Coalition's discipline policy. Abuse of PTO use is grounds for dismissal.

Leaves of Absence without Pay

An employee may, upon request, be granted leave without pay to cover any absence from work, for period not to exceed twelve months, provided the Coalition deems such leave to be justified and not detrimental to the operations of the organization.

An employee on leave without pay shall not earn PTO accrual, unless authorized by law. An employee on an extended leave without pay absence shall not accrue PTO beginning the first day of leave without pay. Additionally, the employee will be responsible for the payment of the employee's contribution toward his or her healthcare coverage and any other applicable benefit deductions while the employee is on unpaid leave.

An employee covered by Workers' Compensation shall continue to earn and accrue PTO.

Introductory Period Absences

Any employee who incurs five absences during the initial 90-day introductory period will be terminated. In the event of absences resulting from extenuating circumstances, the Executive Director will have the option to override this policy. If, the Executive Director chooses not to terminate an employee, the introductory period may be extended as necessary to give a fair opportunity to demonstrate the ability to perform the job. If an employee's introductory period is extended, the employee will be notified.

Termination

Upon separation from the Coalition, an employee who resigns in good standing shall be paid for accrued but unused PTO, up to the maximum specified amount outlined below. It is expected that a terminating employee will work the entire time designated by his or her notice. PTO cannot be used to extend the termination date.

Employees who separate during their first six months of employment are not eligible for payment of accrued PTO. In addition, an employee who is terminated for cause, or who resigns to avoid dismissal, will not be entitled to any compensation for accrued but unused PTO at the time of dismissal.

All PTO payouts are remitted at the discretion of the Executive Director or designee. PTO payouts may be restricted due to budgetary constrictions or other extenuating circumstances.

Seniority	Maximum PTO Payout
First day through two years of employment	80 hours
Two years and one day through five years of employment	96 hours
More than five years of employment	120 hours

PARTIES AFFECTED

Current Coalition Employees

ASSOCIATED DOCUMENTS / FORMS

The above policy has been added to the Employee Handbook. By signing this document I am acknowledging that I have been made aware of and understand the content of this policy.

Employee Signature

Date

Employee Printed Name