



Tapestry: A Unitarian Universalist Congregation

Title: Paid Time Off (PTO) Policy		
Initial Board Approval Date:	Date First Issued: November 12, 2015	
Date Board Approved Revision:	Revision #: 3	Effective Date of Revision:
Approval Signature: C. Lynn Cowan Title: President		

BACKGROUND/HISTORY/DISCUSSION:

The vacation and sick leave draft policies had never been adopted and were extremely confusing; therefore, the board decided to consolidate and clarify both policies.

PURPOSE:

To provide uniform and consistent guidelines for the Paid Time Off (PTO) policies for all staff.

POLICY:

Employees are entitled to paid time off based upon their years of active service. Active service commences with an employee's first day of work and continues thereafter unless broken by an absence without pay, a leave of absence, or termination of employment. Part-time employees accrue PTO on a pro-rated basis. Temporary employees do not accrue paid time off.

Paid time off (PTO) can accrue to a maximum of five weeks (200 hours.) Once this cap is reached, no further paid time off will accrue until some paid time off is used.

Employees accrue PTO from the first day of employment but only become eligible to take PTO 90 days after the employee's first day of employment.

Employees may use accrued PTO for paid vacation leave, paid sick leave, unpaid holidays, or any other type of paid time off.

An employee whose employment terminates will be paid for all accrued, unused PTO.

Employees on unpaid leave do not accrue PTO.

Paid time off will be pro-rated and accrued on the following basis based on a 40-hour work week:

0-1 year	128 hours	16 days	Max. allowed accrual 128 hours
2-4 years	128 hours	16 days	Max. allowed accrual 164 hours
5+ years	168 hours	21 days	Max. allowed accrual 200 hours

An employee may not use PTO before its accrual. Employees will not be paid for any time in excess of accrued PTO.

PTO may be taken in no less than 30 minute increments. It is up to the employee, with approval his/her supervisor, to determine if using PTO to cover for a shortage of hours worked is appropriate.

AREAS/COMMITTEES/SUBCOMMITTEES INVOLVED:

Various

MODIFYING CIRCUMSTANCES/EXCEPTIONS:

N/A

DEFINITIONS (AS/IF APPLICABLE):

Employee – an individual whose pay/compensation must be reported under IRS regulations on Form W-2.

PROCEDURE:

The Treasurer will keep a spreadsheet of accrued/used time off for each employee and will inform the payroll service company of hours accrued and hours used by each employee for each pay period. This spreadsheet will be reconciled to the balance sheet liability account and with the report given by the payroll service company.

REFERENCES/CITATIONS (e.g., Roberts' Rules, bylaws, or other policies):

N/A