

Eligibility for Payment

Exempt and non-exempt Staff employees are eligible to receive payment for unused special compensatory leave upon separation or at any time during the employee's active employment, as determined by the practice of the organizational unit. If, at the time of termination, an employee has a balance of unused Special Compensatory Leave, the employee is entitled to receive payment at the current rate of pay, up to a maximum of 120 hours. For additional information, refer to the Attendance and Leave section of this website.

Administration employees are eligible to receive payment for unused special compensatory leave upon separation or at any time during the employee's active employment, as determined by the practice of the organizational unit. For additional information, refer to the USF Regulations, USF10.203, Benefits and Hours of Work.

Per the United Faculty of Florida (UFF) Collective Bargaining Agreement, any in-unit Faculty employee that has been required to perform duties on a holiday and terminates employment prior to being given time off, the employee shall be paid, upon termination, for the holiday hours worked within the previous (12) month period.

Cash Payment

Cash payment for unused special compensatory leave is made to an employee within one year of the date of accrual. Any hours earned that were not used by the employee within 12 months of their being earned should be cashed out. Payment should be made:

- upon an employee's appointment to another organizational unit (college/division) within the university (paid by the current, not receiving unit);
- when the employee is appointed to a position in a Faculty or Administration class or is appointed to a Temporary position;
- upon an employee's separation from the university; or
- at any other time sooner than the above situations when the Dean/Director deems it necessary and/or appropriate in accordance with the internal operating procedures of the employee's organizational unit.

If the authority to determine when cash payment is to be made is delegated below the Vice President/Provost level, such delegation is to be documented in writing with a copy to Human Resources.

Method of Certification

Payment for unused special compensatory leave is processed upon Payroll's receipt of the *Compensatory Leave Pay Out Form*. The form must indicate the number of hours of special compensatory leave to be paid, and it must be signed by an accountable officer. Note that if the employee separates employment from the university, the payout of compensatory leave will not require this form and the balances in ALT will be paid automatically by Payroll in accordance with the *Leave Payout Operating Procedures for Terminating Employees*.

Calculation of Cash Payment for Unused Leave

The cash-out for special compensatory leave is calculated at the employee's regular rate of pay.

Taxation

Federal tax is withheld at the Federal Supplemental tax rate of 25%. Social Security and Medicare taxes are applicable based on the employee's tax status.

State Retirement Credit

Special compensatory leave payouts are not eligible for State retirement credit (ORP, FRS, DROP, or FRSI).