The following interim policy provisions have been adopted to comply with the Families First Coronavirus Response Act (FFCRA).

Indiana University employees (including all academic appointees, staff, and temporary employees) are eligible for Emergency Paid Sick Leave (EPSL). Additional eligibility requirements apply to Student Academic Appointees and Adjunct instructors. EPSL is available from July 1 to December 31, 2020.

Indiana University employees (including all academic appointees, staff, and temporary employees) may be eligible for Emergency Family Medical Leave (EFMLA) if they have been employed for at least 30 days prior to their leave request. EFMLA is available through December 31, 2020.

Information regarding the implementation of EPSL and EFMLA, including how to apply, can be found at https://hr.iu.edu/relations/coronavirus/faq-i.html.

In addition, interim policy provisions have been adopted to encompass the Keep IU Healthy (KIH) sick leave that Indiana University is providing for coronavirus-related illnesses. See https://hr.iu.edu/relations/coronavirus/faq-i.html for information related to eligibility and qualifying reasons for leave. This amendment will remain in effect during only for the period of the pandemic and will become inapplicable upon the rescission of KIH.

All other provisions of this policy remain in full force and effect.

Paid Time Off (PTO) for PA
HR-05-70

About This Policy

Effective Dates:
09-26-1979

Last Updated:
08-17-2020

Responsible University Administrator:
Vice President for Human Resources

Policy Contact:
IU Human Resources
askHR@iu.edu

Scope

This policy applies to Professional Staff employees.

Policy Statement

1. Indiana University believes that Professional Staff employees should be afforded certain amounts of paid leave to conduct personal affairs and to have a break from the demands of work. Managers are encouraged to support this purpose by anticipating paid time-off in formulating organizational structures and work schedules.

2. This policy provides Professional (PA) Staff employees (who were hired after January 1, 1985) with a structured benefit plan for pay during certain periods of leave as a component of total compensation. Several types of personal leave are covered by this single benefit plan, including vacation time, personal or family sickness, attendance at a funeral, and other personal affairs.

3. In addition to PTO, Professional Staff are provided other paid time-off benefits: holidays, voting and court duty, and military duty. See the associated policies for specific details.
4. Professional Staff classified as PAO or PAU are covered by the federal Fair Labor Standards Act's (FLSA) recordkeeping and overtime provisions. Positions in this classification are paid an hourly rate, with total pay based on the number of hours worked and hours covered by a paid leave plan.
   a. Employees and managers are expected to maintain accurate records of specific hours worked, overtime and compensatory time, hours covered by PTO, and other paid leave plans.
   b. Hours worked in excess of 40 hours in the University's work week, which starts and stops on Saturday at midnight, are covered as overtime or compensatory time. See the Overtime policy for details.

5. Professional Staff classified as PAE are exempt from FLSA overtime provisions and are not eligible for overtime pay. Positions in this classification are paid a monthly salary based on the position's FTE (full time equivalency) status and the accomplishment of goals or objectives.
   a. PAE classified employees and their managers are not expected to maintain records of specific hours worked. It is expected that PAE employees and their managers are ensuring that the average weekly work effort in each month is consistent with the position's FTE status. (For example, a 100% FTE position is expected to work an average of at least 40 hours a week during a month; a 50% FTE position is expected to work an average of at least 20 hours per week.)

6. Managers and Professional Staff may set up alternative work schedules, either on an on-going or ad-hoc basis. See the Alternative Work Schedule policy for details.

7. See the History section of this policy for an explanation of the transition from PB (prior to 1985) to PA leave categories.

Procedure

General Paid Time Off (PTO) for Professional Staff

1. University service credit is used to calculate the amount of PTO staff earn in this time off plan. See the PTO Accruals section for details.
   a. “University service” includes service as Temporary with Retirement employee and any other Staff or Academic position eligible for benefits.

2. Staff earn PTO hours while in pay status and certain defined periods of absent-without-pay status. For details see Time Off Accruals During Absence.

3. There is no accrual of PTO during the following time periods:
   a. A formal leave of absence
   b. A temporary or permanent reduction in force
   c. An absence without pay as defined in the Time Off Accruals During Absences policy

4. All Professional Staff employees and their managers are responsible for accurately recording PTO and other paid time-off usage (e.g., holidays, jury duty, etc.), and any absence without pay.
   a. It is management’s responsibility to monitor attendance and the accurate recording of time-off, including partial day absences, and to address unacceptable patterns of attendance through the Corrective Action policy.

5. Employees cannot "borrow" future accruals of PTO with one exception. A new employee hired on October 1 or later may borrow PTO needed to cover a department's closing between Christmas and New Year holidays if the employee has not accrued enough PTO to cover the closing.

6. PTO can be used to cover military training not covered by the provisions of the Leaves for Military Duty policy.

7. PTO can be used for bereavement time, funeral attendance, and activities related to the funeral. (Professional Staff do not have a separate benefit for bereavement leave.)

8. Professional Staff employees with an FTE less than 100% accrue a prorated amount of PTO according to their position's FTE status.

Approvals for Usage
1. Employees must have supervisory approval to use PTO, except as noted below.
   a. Employees who encounter a personal or family illness or an emergency may charge the time off to PTO. The employee must notify the supervisor as soon as possible as to the reason for the time off and the expected date/time of return. The employee may be required to provide documentation regarding the nature and circumstances of the absence.

2. A department head may approve a request for time off without pay even if the employee has PTO available to cover all or part of the absence. This provision only applies to full day absences, and must be approved in advance by the employee’s department head. There are two cases in which there are restrictions affecting this department head option:
   a. Employees are not permitted to take FMLA covered absences without pay if they have paid time off available. See the FMLA policy for details.
   b. Employees have the choice to use or not use PTO for absences under the Leaves for Military Duty policy. See the Military Leave policy for details.

3. If two or more employees request time off for the same time period, and the department's staffing needs do not allow both employees to be off, the person with unit seniority is generally given preference. However, if a supervisor has previously given permission to a less senior employee for the same time period, that employee’s request is honored.

Calendar Year–End Unused PTO Accrual Balances

1. Each employee and the employing department records time off accruals and usage. These records are subject to audit throughout the year. At the end of each calendar year, time off balances are sent to the campus payroll department. Time off is recorded in eight (8) hour increments with the following exceptions:
   a. Adverse Weather
   b. Adverse Working conditions
   c. Family Medical Leave Act (FMLA)
   d. Flexible work schedule
   e. Military leave
   f. Worker’s Compensation

2. Up to the annual accrual amount of PTO may be carried over into the following calendar year:
   a. Employees with fewer than 60 months of University service may carry over 240 hours.
   b. Employees with 60 months or more of University service may carry over 288 hours.
   c. Employees may carry over 288 hours at the end of the year in which the monthly accrual rate increases to 24 hours for PAE Staff and the bi-weekly accrual rate increases to 11.08 hours for PAO and PAU Staff.

3. Carryover amounts are recorded as beginning PTO balances for the new calendar year. Such balances do not increase the annual allowance for the new calendar year, but do allow Staff to use the time earlier in the year.

4. PTO Sick Leave
   a. At the end of each calendar year, full-time (100% FTE) employees with PTO hours that cannot be carried over will have up to 96 of those hours allocated to a PTO Sick Leave account. For part-time employees, this amount is prorated by their position’s FTE percent. There is no limit on the total amount of time an employee may have in her or his PTO Sick Leave account.
   b. Employees may use time from their PTO Sick Leave account to cover personal or family illness or Worker's Compensation supplemental pay. Managers may require confirmation of illness or injury through a licensed physician's statement. Persons qualifying as family include the following:
      i. A spouse as defined by Indiana law
      ii. An unmarried child at home
      iii. Relatives of the employee or spouse who are living with the employee
iv. Parents, children, grandparents, grandchildren, brothers, sisters, and relatives of the same degree who are solely dependent on the employee for emergency care.

c. Employees may use time from their PTO Sick Leave account to cover funeral attendance.

d. **PTO Sick Leave Allocation**
   i. Employees with PTO hours in excess of the carry-over maximums will have the excess hours up to a limit of 96 hours allocated to their PTO Sick Leave account.
   ii. Unused year-end PTO accruals that cannot be carried over into the next calendar year or allocated to the PTO Sick Leave account are forfeited.
   iii. For example, Jane Doe – with 72 months of employment - has the following:
      a. Her yearend PTO balance is 400 hours.
      b. 288 hours of her PTO balance can be carried over to the new calendar year.
      c. 96 hours of the remaining 112 balance (400-288) are rolled over into the sick leave account.
      d. The remaining 16 hours (112-96) are forfeited.

5. If an employee’s FTE changes during the year, the maximum usage of PTO in that year is based on the higher FTE. Employees may use 288 hours in the year in which the 60th month of University service is completed.
   a. The following leaves do not count toward this annual PTO usage limit:
      i. PTO taken as part of a FMLA leave of absence. See the [FMLA policy](#) for details.
      ii. PTO taken to cover military training.
      iii. PTO taken to supplement Workers’ Compensation.
      iv. PTO taken under the University’s Adverse Working Conditions policy or the Pandemic Emergency policy.

## Effect of Classification Changes (promotion, demotion, transfer, or reclassification) and Reduction of FTE

1. From a Support and Service Staff position to a Professional Staff position
   a. The balance of Income Protection time is transferred into PTO Sick Leave account.
   b. The balance of Vacation time is transferred into a PTO account. This amount serves as the beginning balance.
      i. If the balance exceeds the maximum usage amount allowed, the excess time is carried over as PTO, but it must be used or transferred to the PTO Sick Leave account by the end of the following year.
      ii. The limit on the maximum usage of PTO in a year is waived during this period subject to scheduling with management.
      iii. The 96 hour maximum amount of PTO that can be transferred to the PTO Sick Leave account is waived at the end of the first year and the end of the following year.
      iv. Holiday time not yet used is transferred.

2. From a Professional Staff position to a Support and Service Staff position
   a. The PTO balance is transferred to a Vacation time account.
   b. The PTO Sick Leave account balance is transferred to an Income Protection time account.
   c. Any previously accrued Honorary Vacation is transferred to the vacation time account.

3. From an Academic, full-time, 10 or 12 month, appointment to a Professional Staff position
   a. The balance of vacation (up to a maximum of 22 days, 176 hours) is transferred into a PTO account. The employee’s academic unit is to certify to University Human Resources the amount of vacation time to transfer. This amount serves as the beginning balance.
   b. A beginning balance in the PTO Sick Leave account is established based on one-half day of sick leave for each month of University service credit.
4. From a Professional Staff position to an Academic appointment. PTO and PTO Sick Leave account balances do not transfer to an Academic appointment. Accumulated time off is paid in accordance with the Payment of Unused Accruals upon Termination below.

5. From the PB time off plan to the PTO plan for PA Staff
   a. The balance of sick leave time is transferred into a PTO Sick Leave account.
   b. The balance of vacation time and bonus holidays -- up to the maximum amount allowed in the new plan -- is transferred into a PTO account. This amount serves as the beginning balance.
   c. The balance of any Honorary Vacation is transferred to an Honorary Vacation account. No additional Honorary Vacation is earned. With supervisory approval, 100% FTE Staff may use up to a maximum of 60 of the Honorary Vacation days per year. Part-time employees may use a portion of this amount, prorated by their FTE percent. This limit does not apply to use of Honorary Vacation for a FMLA leave of absence.
   d. The provisions of the time off plan associated with the specified classification will then be applied for accruals and usage.

Payment of Unused Accruals upon Termination

1. All PTO accrued and unused at the end of the last day of employment is paid.

2. All employees on the PA time off plan receive the accrued benefits described below, whether or not the employee gives or receives notice of separation.
   a. Holidays that are still eligible for use within the specific time allowed.
   b. Paid Time Off (PTO) balance.
   c. Compensatory time off for PAO Staff.
   d. Honorary vacation balance, up to a maximum of 60 days (480 hours) for 100% FTE staff. (Professional staff employed prior to 1985—or promoted from a Support and Service position to a PA position prior to May 2002—may have previously accrued honorary vacation.)
   e. Except as provided below for separations with IU Retiree status or at time of death, employees do not receive separation pay for sick bank accruals.

3. Some Professional Staff on the PA time off plan receive separation payment for accrued PTO Sick Leave account hours when they leave employment. To be eligible, the employee must separate with IU Retiree status, be covered by PERF or the IU Retirement Plan 11.25% contribution level, and have more than 152.0 PTO Sick Leave account hours. Eligible Staff receive pay at the rates listed below
   a. 25% of pay for 152.0 through 312.0 hours.
   b. 50% of pay for hours more than 312 hours.

4. Staff covered by the IU Retirement Plan 10%, 12%, or 15% contribution levels do not receive separation payment for unused PTO Sick Leave account accruals with one exception. Employees in the 12% contribution level who have more than 50% of their years of IU employment in a PERF covered position will receive a prorated amount of the PTO Sick Leave account payment based on the percentage of total IU employment under PERF.
   a. Professional Staff in the IU Retirement 15% Plan will have vacation or PTO deducted from the interim benefits payment. Contact the campus human resources office for details.

5. The payment for unused PTO accruals and any PTO Sick Leave accruals is treated as taxable income, subject to federal and state income taxes and employment taxes.

Paid Time Off (PTO) for PAE Staff

1. PAE Professional Staff are paid monthly and accrue PTO hours at the end of each month, which can be used in following months, based on the below policy provisions.
   a. General guidelines for managers:
      i. Employees are paid a monthly salary based on FTE status and the accomplishment of goals and objectives, and work effort may exceed the position’s FTE status (i.e. more than 40 hours a week) without overtime or compensatory time. (PAE Staff are not eligible for overtime or compensatory time.)
ii. On a periodic basis for many PAE Staff, and on a regular basis for high-level PAE Staff, work effort may substantially exceed the position’s FTE status.

iii. A PAE employee off from work on PTO, who engages in incidental work activities from home or elsewhere through email, telephone, or other communication devices, is still to charge the day to PTO.

2. PTO may only be used after the end of month it is accrued. PTO cannot be used in the month in which it is accrued.

3. PTO accruals must be taken in full-day increments of 8 hours per day.

**Recording PTO Usage**

1. The process for recording PTO must contain the following provisions at a minimum.
   a. Staff are to record PTO usage at least monthly.
   b. The use of PTO is to be maintained on a University-provided record. (PAE employees use the University’s ePTO system.)
   c. At the end of each month, supervisors are to review employees’ records to confirm accuracy and make any necessary corrections.

2. With the exception of FMLA and Worker’s Comp covered absences, under FLSA regulations, any reductions in salary for a PAE Staff employee can only be made in full day increments. If any portion of a day is worked and/or covered by PTO, PTO Sick Leave, or other paid time-off benefits, then the employee must receive full pay for the day. See the FMLA or the Injury on the Job policy for more information.

**PTO Accruals**

1. PTO accruals are based on the following table, subject to the below provisions:

<table>
<thead>
<tr>
<th>University Service</th>
<th>PTO Accrual Per Monthly Pay Period</th>
<th>Annual Equivalent Accrual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to the first 60 months</td>
<td>20 hours</td>
<td>240 hours</td>
</tr>
<tr>
<td>On and After 60 months</td>
<td>24 hours</td>
<td>288 hours</td>
</tr>
</tbody>
</table>

2. In the first and last month of employment, the amount of PTO accrued is prorated based on the number of work days in pay status in that month.

3. The amount of PTO accrued in a monthly pay period is prorated based upon the amount of time in pay status in the month.

4. Staff begin to accrue 24 hours per monthly pay period at the end of the month in which the 60th month of University service is completed.

5. The maximum usage of PTO in a calendar year is equal to 240 hours or 288 hours prorated by their position’s FTE status.

6. Existing PTO and Sick Leave account balances carry forward. The provisions of the time off plan identified with the new classification will then be applied for usage.

7. PTO is accrued at the end of the last work day of the month and is available to use on the first workday of the next monthly pay period.

**Paid Time Off (PTO) for PAO Staff**

1. PAO Professional Staff are paid bi-weekly and accrue PTO hours at the end of each bi-weekly pay period, which can be used in following pay periods, based on the below policy provisions.
a. General guidelines for managers:
   i. Actual hours worked and time-off are to be recorded in the University’s payroll system, with employee’s pay based on hours worked, any overtime, compensatory time used, and paid time-off used.
   ii. Hours worked in excess of 40 hours in the University’s work week are to be paid as overtime or accrued as compensatory time, in accordance with federal regulations and the associated University policy, without exception.
   iii. All time not worked based on the position’s FTE status (i.e. actual work less than 40 hours a week) should be counted as PTO, another paid leave, or absence without pay.

2. PTO may only be used after the end of the bi-weekly pay period in which it is accrued. PTO accrued in a bi-weekly pay period cannot be used in the pay period in which it is accrued.

3. PTO accruals must be taken and recorded in exact number of hours, including tenths of hours.

**Recording PTO Usage**

1. The process for recording PTO must contain the following provisions at a minimum.
   a. Staff are to record PTO usage at least weekly.
   b. The use of PTO is to be maintained on a University-provided record. (PAO employees use the University's TIME system.)
   c. After the end of each bi-weekly pay period for PAO employees, supervisors are to review employees’ records to confirm accuracy and make any necessary corrections.
   d. PTO Sick Leave accruals must be taken and recorded in exact number of hours, including tenths of hours.

**PTO Accruals**

1. PTO accruals are based on the following table, subject to the below provisions:

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<td>Up to the first 60 months</td>
<td>9.24 hours</td>
<td>240 hours</td>
</tr>
<tr>
<td>On and After 60 months</td>
<td>11.08 hours</td>
<td>288 hours</td>
</tr>
</tbody>
</table>

2. PTO is accrued at the end of the bi-weekly pay period and is available to use on the first workday of the next bi-weekly pay period.

3. In the first and last bi-weekly pay period, the amount of PTO accrued is prorated based on the number of hours in pay status in that pay period.

4. The amount of PTO accrued in a bi-weekly pay period is prorated based upon the amount of time in pay status in the pay period.

5. Staff begin to accrue 11.08 hours per bi-weekly pay period at the end of the pay period in which the 60th month of University service is completed.

6. The maximum usage of PTO in the 26 consecutive bi-weekly pay periods beginning with the pay period in which January 1st falls and continuing through the last full pay period in December is equal to 240 hours or 288 hours prorated by their position’s FTE status.

7. Existing PTO and PTO Sick Leave account balances carry forward. The provisions of the time off plan identified with the new classification will then be applied for usage.

**Paid Time Off (PTO) for PAU Staff**

1. PAU Professional Staff are paid bi-weekly and accrue a certain number of PTO hours at the end of each bi-weekly pay period, which can be used in following pay periods, based on the below policy provisions.
Indiana University Policy: Paid Time Off (PTO) for PA

HR-05-70

This PDF created on: 08/18/2020

a. General guidelines for managers:
   i. Actual hours worked and time-off are to be recorded in the University’s payroll system, with employee’s pay based on hours worked, any overtime, compensatory time used, and paid time-off used.
   ii. Hours worked in excess of 40 hours in the University’s work week are to be paid as overtime or accrued as compensatory time, in accordance with federal regulations and the associated University policy, without exception.
   iii. All time not worked based on the position’s FTE status (i.e. actual work less than 40 hours a week) should be counted as PTO, another paid leave, or absence without pay.

2. PTO may only be used after the end of the bi-weekly pay period in which it is accrued. PTO accrued in a bi-weekly pay period cannot be used in the pay period in which it is accrued.

3. PTO accruals must be taken and recorded in exact number of hours, including tenths of hours.

Recording PTO Usage

1. The process for recording PTO must contain the following provisions at a minimum.
   a. Staff are to record PTO usage at least weekly.
   b. The use of PTO is to be maintained on a University-provided record. (PAU employees use the University's TIME.)
   c. After the end of each bi-weekly pay period for PAU employees, supervisors are to review employees' records to confirm accuracy and make any necessary corrections.
   d. PTO Sick Leave accruals must be taken and recorded in exact number of hours, including tenths of hours.

PTO Accruals

1. PTO accruals are based on the following table, subject to the below provisions:

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<td>288 hours</td>
</tr>
</tbody>
</table>

2. PTO is accrued at the end of the bi-weekly pay period and is available to use on the first workday of the next bi-weekly pay period.

3. In the first and last bi-weekly pay period, the amount of PTO accrued is prorated based on the number of hours in pay status in that pay period.

4. The amount of PTO accrued in a bi-weekly pay period is prorated based upon the amount of time in pay status in the pay period.

5. Staff begin to accrue 11.08 hours per bi-weekly pay period at the end of the pay period in which the 60th month of University service is completed.

6. The maximum usage of PTO in the 26 consecutive bi-weekly pay periods beginning with the pay period in which January 1st falls and continuing through the last full pay period in December is equal to 240 hours or 288 hours prorated by their position's FTE status.

7. Existing PTO and PTO Sick Leave account balances carry forward. The provisions of the time off plan identified with the new classification will then be applied for usage.

Sanctions
Managers, supervisors, and employees who violate this policy are subject to disciplinary action, up to and including termination.

**History**

**August 2020**
Interim provisions to this policy were put into effect to comply with the Families First Coronavirus Response Act (FFCRA).

**May 2018**
Removed same-sex domestic partner language.

**April 2018**
Updated wording to clarify how full time equivalent (FTE) impacts paid time off accruals.

**November 2017**
Updated to remove PAS salary plan.

**September 2017**
Removes Affidavit of Domestic Partnership.

**December 2016**
Revised to add PAS salary plan.

**February 2016**
This policy replaced the following policies:

<table>
<thead>
<tr>
<th>Professional Staff and Support and Service Staff not Covered by a Union</th>
<th>10.6 - Paid Time Off (PTO) Policy for Professional (PA) Staff</th>
</tr>
</thead>
</table>

This policy replaces parts of the following policies:

<table>
<thead>
<tr>
<th>Separation Pay</th>
<th>10.7 - Paid Time Off for Staff in the PB Time Off Plan</th>
</tr>
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<tbody>
<tr>
<td>• C.1.a.</td>
<td>• A.1.</td>
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<tr>
<td>• C.1.a.i.</td>
<td>• A.1.a.</td>
</tr>
<tr>
<td>• C.1.a.iii.</td>
<td>• A.1.b.</td>
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<tr>
<td>• C.1.a.iv.</td>
<td>• A.2.</td>
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<tr>
<td>• C.1.a.v.</td>
<td>• A.3.</td>
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<td>• C.2.a.ii.</td>
<td>• B.1.</td>
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<td>• C.2.a.ii.first dot</td>
<td>• B.2.</td>
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<tr>
<td>• C.2.a.ii.second dot</td>
<td>• B.3.</td>
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<tr>
<td>• C.2.a.ii.third dot</td>
<td>• E.2.</td>
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<tr>
<td>• C.2.b.iv.</td>
<td>• C.2.b.v.</td>
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<tr>
<td>• C.2.b.iv.first dot</td>
<td>• C.2.c.i.</td>
</tr>
<tr>
<td>• C.2.b.iv.second dot</td>
<td>• C.2.c.ii.</td>
</tr>
<tr>
<td>• C.2.b.</td>
<td>• C.2.c.iii.</td>
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<td>• C.2.d.i.</td>
<td>• C.2.d.</td>
</tr>
<tr>
<td>• C.4.b.</td>
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</tbody>
</table>
1. Indiana University approved the merging of administrative (AD), professional (PR), other academic (OA), and counseling (CN) positions into one functional classification called professional. At the same time, a new paid time off benefits plan was authorized for this group of employees. Both actions were effective January 1, 1985.
   a. Enrollment in the new paid time off plan was optional for persons already employed by IU. Those who enrolled in the plan are identified as being in the PA Paid Time Off Plan.
2. Employees who were previously called administrative (AD) or professional (PR) and who elected to remain in the previous time off benefit plan are identified as being in the PB Time Off Plan. The specific policies on time off benefits of the PB Time Off Plan are contained in the Paid Time Off for PB policy.
3. Employees previously called other academic (OA) or counseling (CN) and who elected to remain in their previous fringe benefits plan should contact the Dean of the Faculties Office for related policies and procedures. These positions are identified as being in the PC Time Off Plan.

Related Information

Separation Pay for Unused Time Off Accruals