

Time Keeping Reference Guide

Time Reporting Codes

Paid Time Off Sell-Back

Definition

Regular employees, who participate in the PTO leave plan, are eligible to sell back PTO hours once a year. PTO sell back must be requested in the year prior to the payout, per the IRS.

Time Reporting Code(s)

<u>TRC</u>	Short Description	<u>Eligible Workgroups</u>	<u>Incl in APPT HRS</u>
<u>PTB</u>	PTO Sellback General practice: Use to report PTO hours being sold back.	AFSCME1 Camp Nurse MNurseMO NurseBW PANeHosp PAExHosp	

. Additional Information/Resources:

UHHC Policy 04-06-010

Bargaining Agreements:

MNA:

AFSCME:

PTO Sell Back

Deadline for employees to notify their departments they want to sell back PTO hours:

November 7, 2009 - All except Nursing

December 1, 2009 - Nursing

Payment Date: Biweekly/Monthly: **Last paycheck in January**

* Sell-back hours will be included in regular paycheck and taxes will be based on the total amount.

Non-Bargained for staff

NON-EXEMPT EMPLOYEES may sell back unused PTO days, providing that at least five days (40 hours) remain in their PTO bank at the time of pay out.

EXEMPT EMPLOYEES may sell back up to five days (40 hours), providing that at least five PTO days (40 hours) remain in their PTO bank at the time of pay out.

PART-TIME EMPLOYEES may sell back all PTO.

Nursing Staff (Covered by the MNA bargaining agreement)

Nursing staff may sell back any number of PTO hours as long as 40 Hours (prorated according to appointment fraction) remain in the PTO Bank.

FOR SERVICE/MAINTENANCE STAFF (Covered by the AFSCME bargaining agreement)

AFSCME Contract Section F Paragraph 229g (check new contract)

Once per year full time employees may sell back to the University up to 15 unused PTO days (120 hours) at 100% of current value, providing that at least five days (40 hours) remain in their PTO bank to cover unanticipated absences. Part-time employees scheduled to work (8) or more hours per calendar week may sell back PTO days on a basis which is directly proportionate to that of full-time employees. Once submitted a written request may not be rescinded.



Staff members are covered under the guidelines for the last position of the year the sell-back was requested.

Example: Employee is non-exempt in October when the request is submitted in October. In December the employee is promoted to an Exempt position. If the effective date of the promotion is prior to December 31st, the PTO Sell-back EXEMPT guidelines supersede those of the non-exempt. Same practice applies for those who increase their appointment from part-time to full-time effective prior to December 31.

PROCEDURE

1. Timekeeper/Supervisor collects sell-back forms by designated deadlines:
Requests must be submitted in the prior year to which the payment is made per IRS

- **November 7, 2009** - All staff except Nursing
- **December 1, 2009** – Nursing staff

2. Timekeeper/Supervisor retains copies in department for time reporting in January

3. **IN JANUARY: Report the hours requested to be sold into the Timesheet page by using the Time Reporting Code PTB and enter the number of hours the employee requested to sell back provided their minimum balance requirement as well as maximum allowable sell back limit is met. If not, reduce the number of hours to sell back to satisfy the balance requirement. Sell-back hours will be included in regular paycheck and taxes will be based on the total amount.**

- a. **Hours may be reported within the current pay period or as a prior period adjustment as long as the hours are paid out on the appropriate paycheck.**

PROCESS Step by Step:

1. *Enter a new row either in the current pay period or the prior pay period on the TIMESHEET PAGE.*
2. *Choose PTB from the drop down in the Time reporting Code field*
3. *Enter the total number of hours you are reporting to sell back on a day where no other reported time exists*
4. *Click the 'submit' button to save the transaction*

Ask UMHHC Payroll:

If you still have questions about the sell back process and/or procedure, feel free to contact the UMHHC Payroll Office for assistance.

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