

September 24, 2014

City of Lewisburg Tennessee
 Mr. Randall D. Dunn
 City Manager
 131 East Church Street
 Lewisburg, Tennessee 37091

VIA ELECTRONIC MAIL

Dear Mr. Dunn:

You have recently sought information for leave “equivalency schedules” for employees working different work schedules and total annual hours. To that end, the following is provided.

Sick Leave – It is assumed that the base work week is 8-hours a day, 5-days a week for a total of 2,080 hours per year. It is further assumed that that an employee working this base work week earns one day (8 hours) of sick leave each month (the amount most commonly seen). Accordingly, this typical 40-hour a week employee earns 96 sick leave hours annually which is 4.62% of his/her annual work schedule. Extending this percentage arithmetically to schedules with different annual hours results in the same number of full work day to be charged to sick leave. Several common work schedules are shown below. Of course each single full day of use should be charged-off at the same rate as accrued monthly. The lone deviation to this formula is uniformed fire employees working a 24-hour shift which turns out to be a slightly higher percentage of time (4.95%) to best match the work shift. In this example, fire service shift employees earn the equivalent of 6 full work days of sick leave a year as compared to 12 full days for a 40-hour a week employee.

Schedule	Annual Hours	Monthly Accrual	Total Annual Hours	Percentage of Scheduled Time
40-hour a week employee	2,080	8.0	96.0	4.62%
84-hours, bi-weekly employee	2,184	8.4	100.8	4.62%
37.5-hours per week employee	1,950	7.5	90.0	4.62%
30-hours per week employee	1,560	6.0	72.0	4.62%
Uniformed fire employee, 24-hour shift (1 on/2 off)	2,912	12.0	144.0	4.95%

Vacation Leave – The base 40-hour a week employee is assumed to earn 80 hours of vacation (2 weeks) annually for a monthly accrual rate of 6.6667 hours. Extrapolating this rate (generally) to other work schedules provides an equivalency leave schedule. If the vacation hours earned by the base 40-hour a week employee differs from the base illustration – the same rationale and calculations should be applied to establish a vacation leave equivalency. The formula is again modified for uniformed fire employees working a 24-hour shift to better match the work shift with firefighters receiving one-half the amount of full work days received by a 40-hour a week employee (5 days vs. 10 days annually).

Schedule	Annual Hours	Monthly Accrual	Total Annual Hours	Percentage of Scheduled Time
40-hour a week employee	2,080	6.6667	80.0	3.85%
84-hours, bi-weekly employee	2,184	7.0	84.0	3.85%
37.5-hours per week employee	1,950	6.25	75.0	3.85%
30-hours per week employee	1,560	6.0	72.0	4.62%
Uniformed fire employee, 24-hour shift (1 on/2 off)	2,912	10.0	120.0	4.12%

Of course, vacation leave typically increases in days based on service years so a vacation leave schedule should include multiple service year brackets with the appropriate equivalency. The typical breakpoint is every five years up to 20 years. An example of a vacation leave schedule is shown for illustration.

Years of Service	40-Hour Employee		84-Hour Bi-Weekly Employee		37.5 Hour Employee		30-Hour Employee		Uniformed Fire Employee (24-Hour Shift)	
	Monthly Accrual	Annual Days of Vacation	Monthly Accrual	Annual Days of Vacation	Monthly Accrual	Annual Days of Vacation	Monthly Accrual	Annual Days of Vacation	Monthly Accrual	Annual Days of Vacation
0 - 5 years	6.6667	10	7.0	10	6.25	10	5.0	10	10.0	5
6-10 years	10.0	15	10.5	15	9.375	15	7.5	15	15.0	7.5
11- 15 years	12.0	18	12.6	18	11.25	18	9.0	18	18.0	9
16 - 20 years	16.0	24	16.8	24	15.0	24	12.0	24	24.0	12

Please let me know if you have any questions or require any additional assistance on this matter.

Very truly yours,



Jeffrey J. Broughton
 Municipal Management Consultant