

Adjustments and Transfers Affecting Fringe Benefits

Objective:	To establish procedures regarding transactions that may affect an employee's fringe benefits.	Policy/Procedure Number:	<i>03-20</i>
Reference: <i>(All applicable federal, state, and local laws)</i>	Agreements between the County of Tompkins and Collective Bargaining Units	Effective Date:	<i>January 12, 1981</i>
Legislative Policy Statement:		Responsible Department:	<i>Human Resources</i>
General Information:		Modified Date (s):	<i>June 28, 1988; April 6, 2021</i>
		Resolution No.:	<i>2021-78</i>
		Next Scheduled Review:	<i>April 2026</i>

I. Definitions: **Adjustment** - The increase or decrease of hours worked by an employee weekly.

Department - A section within the County organization that deals with a particular area of work (i.e. Facilities, Highway, Finance, etc.).

Employee - All paid staff filling positions of any rank within County government, including elected or appointed officials.

Fair Labor Standards Act (FLSA) - Requires all covered employers, including the County, to comply with its minimum wage and overtime compensation requirements. Public employers must compensate eligible employees for hours worked in excess of maximum allowable hours by making monetary payment or granting compensatory time.

Fringe Time - Allowances provided by employers to employees as compensation in addition to regular salaries and wages. This includes, but not limited to, earned benefits such as vacation, sick, and compensatory time or entitlement benefits such as bereavement, disability, and holidays.

Transfer - Movement of an employee in which the employee resigns from their title/position in one County department and accepts a title/position in another County department.

Work Week - A fixed and regularly recurring period of seven (7) consecutive twenty-four (24) hour periods. The County workweek begins on Sunday 12:01 a.m. through Saturday 12:00 midnight or as determined by the applicable collective bargaining agreement. (A full-time work week equals a minimum of 35 hours up to a maximum of 40 hours weekly).

- II. Policy:**
- A.** Adjustments or transfers that may affect an employee's benefits must coincide with the start of the biweekly payroll cycle.
 - B.** Fringe time will be earned based on the scheduled workweek for an employee's position. An employee will be credited with entitlement fringe time based on the

actual hours worked up to a maximum of the scheduled workweek of the position.

- C. In keeping with the union contracts referenced above, sick leave, personal, leave, holiday time and vacation time are accumulated in days. Therefore, these fringe balances will be adjusted according to the standard workday of the department being transferred to.
 - 1. Example 1: A 40 hour/week employee has earned 80 hours (2 weeks) of vacation time. Upon transfer to a 35-hour/week position, vacation time is adjusted to 70 hours (still 2 weeks).
 - 2. Example 2: A 35 hour/week employee has earned 70 hours (2 weeks) of vacation time. Upon transfer to a 40-hour/week position, vacation time is adjusted to 80 hours (still 2 weeks).
- D. Compensatory time off must be used or paid out by the department in which it is earned before a transfer occurs. The new department will not be held responsible for compensating for compensatory time earned in a former department unless the new Department Head agrees ahead of time in writing.
- E. If an employee is promoted from a FLSA non-exempt position to an FLSA exempt position in the same department, any accumulated compensatory time must be used or paid out prior to the change in title.
 - 1. Example: A member of the White-Collar Unit is promoted to Deputy Director within the same department, thereby moving from an FLSA non-exempt position to an FLSA exempt management position. That employee is entitled to receive the payout of accumulated compensatory time worked while in the FLSA non-exempt title, prior to the employee changing titles.
- F. Sick leave, personal leave, floating holiday and vacation time balances are transferred with an employee and are paid at the rate of their position in the new department.

III. Procedure:

A. Department Head Responsibilities

- 1. Prior to an employee's workweek being adjusted, an employee transferring to another department, or an employee changing from an FLSA non-exempt position to an FLSA exempt position within the same department, the Department Head or their designee shall contact the Payroll Coordinator for an accurate calculation of fringe benefits at minimum two (2) weeks prior to any change.
- 2. Department Heads or their designee shall notify the Department of Human Resources of all adjustments or transfers by completing an MSD428 form. All adjustments and transfers must take effect at the start of the biweekly payroll cycle.
- 3. The Department Head from which the employee is transferring must submit a request for terminal pay form (*Appendix A*) to the Department of Human Resources to pay out any remaining compensatory time for the transferring employee.

B. Human Resources Responsibilities

1. Upon receipt of the MSD428 form, Human Resources staff shall make all necessary changes in the timekeeping system in preparation for the biweekly payroll cycle.

C. Payroll Coordinator Responsibilities

1. When a request for fringe time calculation is received, the Payroll Coordinator shall provide the information to the requesting Department Head within five (5) business days of receipt.

Appendix A

REQUEST FOR TERMINAL PAY – TOMPKINS COUNTY

SEND COMPLETED FORM TO PERSONNEL DEPT. WITH MSD-428 FORM.

DATE:

DEPARTMENT:

EMPLOYEE:

I HEREBY AUTHORIZE PAYMENT OF TERMINAL PAY BASED ON THE FOLLOWING HOURS OF TIME CREDITED TO THE ABOVE EMPLOYEE:

COMP TIME:

Comp Time is not payable to Management Group employees

VACATION:

OTHER:

LAST DAY OF WORK:

NOTICE OF TERMINATION DATE:

EFFECTIVE DATE OF TERMINATION:

If the effective date of termination is other than the last day of work, please explain.

Department Head signature