

Wood County Board of Developmental Disabilities

PROCEDURE

Procedure #: 02-ALL-ALL-0561 (HR) Subject: Vacation Reimbursement  
Effective Date: 09-01-97 (Board Adopted 06-22-97) Last Revision: 06-12-2024  
Person Responsible: Human Resources Coordinator

Approvals/Date:

Brent Chan 6-13-24  
Superintendent, WCBDD Date

Julio Sprague 6/13/24  
Department Director/Coordinator Date

The following definitions will apply:

**Permanent Part-Time Employees** – An employee who is on a continuous basis of employment with a regular schedule from 1-79 hours bi-weekly.

**Full-Time Employees** – An employee who is on a continuous basis of employment on a schedule of 80 hours bi-weekly.

**During the Year** – as defined in Ohio Administrative Code 145-1-26, means in the calendar year or not later than one month following the calendar year in which a payment is earned under an employer's conversion program for its employees.

**Calendar Year** – January 1 thru December 31.

**Vacation Reimbursement** – A reimbursement process that allows eligible board hired employees to "cash in" vacation leave for the calendar year in which it was accrued. This reimbursement will take place once annually, on or about January of the following year.

1. Eligibility for vacation reimbursement by employee is one year of consecutive employment in a permanent part-time or full-time position.
2. Employees meeting the one consecutive year of employment must use vacation under a LIFO (Last In First Out) plan, the leave being converted must be the most current leave in the employee bank, less any leave taken during the calendar year, and therefore, earned in the year it was cashed.
3. Eligible employees will be notified by the Payroll Office in January of the following calendar year in which it was accrued by letter regarding vacation days/hours eligible, vacation used and the balance.
4. Employees will be given no less than five days to return the form denoting their choice to participate in the vacation reimbursement.
5. Participating employees will have their accrued vacation deducted by the number of hours being reimbursed.
6. Vacation reimbursement payment will be issued on or about January 31<sup>st</sup>.
7. Vacation reimbursement pay is subject to Federal and State taxes. **Vacation reimbursement pay is subject to Ohio Public Employment Retirement System (OPERS) but not State Teachers Retirement System (STRS).** Payment shall be included on the same paycheck with the employees bi-weekly salary.

References: IRS Letter Ruling #9009052  
December 2010, OPERS Employer Notice

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