

APPROVED James O. Williams

TIME REPORTING FOR FLSA-EXEMPT EMPLOYEES (LEAVE, COMPENSATORY TIME, HOLIDAYS, ETC.)

I. GENERAL

The Fairbanks North Star Borough has an obligation to accurately pay and record leave, compensatory time and other leaves for all its employees. An FLSA exempt employee is not employed by the hour, but is paid on a salary basis. The Borough provides personal leave, based upon length of continuous service. The Borough also provides Compensatory time for FLSA exempt employees under certain conditions when employees are required to work additional hours.

II. PURPOSE

The purpose of this policy is to outline the process and procedures for accurate time reporting (compensatory time, leave time, etc.) for FLSA exempt employees.

III. RESPONSIBILITY

- A. Department Directors shall ensure that their department staff follows the procedure set forth in this policy.

Human Resources (HR) shall maintain this policy.

IV. POLICY

- A. This policy shall apply to all FLSA-exempt employees.
- B. Leave Processing: A FLSA exempt employee is not employed by the hour. However, the average workweek should closely approximate 40 hours for a full-time employee and FTE*40 hours for a part-time employee. The Borough provides a leave accrual and bank to be utilized by employees when they are not able to report for duty.
1. A full-time exempt employee who is absent from the workplace in increments of more than 1 hour per week, shall be required to take accrued leave or accrued comp time for the absence, provided leave is available. However, employees on leave for the entire workweek shall record 40 hours of leave (or FTE equivalent for part-time employees).
 2. For those employees normally scheduled to work less than forty hours a week, this policy should be interpreted to provide leave time on a similar basis. For example, if an employee is employed on a thirty hour per week basis, that employee shall take leave if they are absent from the workplace in increments of more than 1 hour per workweek. However, employees on leave for the entire workweek shall record 40 hours of leave (or FTE equivalent for part-time employees).

3. Leave shall be approved in advance. Exempt employees are responsible to promptly notify their supervisor when requesting a flex schedule or taking time off for more than the one hour period. Flex schedules are alternative work schedules occurring within a work week (Monday-Sunday) that are mutually agreed to (in advance) by the employee and his/her supervisor.
 4. In the event an observed holiday falls within a personal leave period, the day on which the holiday falls will be paid as a normal holiday and will not be charged against an employee's earned personal leave.
 5. Employees on leave without pay are not eligible for holiday pay and do not accrue personal leave.
- C. Compensatory Time Processing: Upon advance approval of the employee's supervisor, an employee may receive compensatory time off for hours worked in excess of forty hours in a workweek, or one hour above authorized FTE for part-time employees.
1. All eligible compensatory time shall be pre-approved and promptly reported to the employee's supervisor and recorded on the employee's timesheet (See section V.C for reporting procedures). Prior approval is not required for attendance at meetings that are part of the employee's required job duties or for unanticipated emergencies/events.
 2. Compensatory time shall be at straight time (one hour of compensatory time for each hour in excess of forty hours in a workweek, or above authorized FTE for part-time employees).
 3. An employee may accumulate, and have credited to his/her account, not more than two hundred (200) hours (or amount specified in Collective Bargaining Agreement) of unused compensatory time at any given time.
 4. Accrued compensatory time is subject to the same policies and procedures as Personal Leave except that an employee may not receive the cash value of his/her accrued compensatory time upon termination or as a leave cash-in.
 5. FLSA Exempt employees who are traveling on Borough business are eligible to accrue compensatory time while in travel mode, provided their balance is under the cap. Under this provision, all time spent in travel mode during the employee's regular working hours (even on weekends and holidays) is counted as hours worked and is therefore eligible for compensatory time, or a flex schedule during the work week (Monday-Sunday).
 6. Employees with less than eight (8) hours of compensatory time accrual will be required to use compensatory time before using annual leave.
- D. Other Leave Reporting: Earnings codes are available via the electronic timekeeping system. Use appropriate earnings code for other needed leave categories, such as jury duty, administrative, military, bereavement, family and medical leave, etc.

V. PROCEDURE

A. LEAVE TIME PROCESING FOR ELIGIBLE EXEMPT EMPLOYEES