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General Information

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1. GENERAL INFORMATION

1.1 PURPOSE. This handbook provides procedural guidance to ensure compliance with the time and attendance recording and reporting requirements of the Bureau's centralized integrated payroll and personnel system. It is intended to summarize and interpret the eligibility requirements for federal pay and leave benefits; to provide guidance on questions relating to pay and leave; and to serve as a reference guide to regulations instructions and Comptroller General decisions dealing with payroll matters.

Instructions are provided in this handbook for the preparation of the Time and Attendance Report Form 5-1515A (T&A), revised July 1974, and for sending these forms to the Branch of Employee Data and Compensation (payroll office). Included is the information required to be shown on the T&A's, documented approvals necessary and instructions for sending the reports to the payroll office, where the payroll functions for all the Bureau of Indian Affairs, except the North Star - Seattle Liaison Office and the Red Lake (Minnesota) Saw Mill, are carried out. The payroll office address is:

BUREAU OF INDIAN AFFAIRS  
Branch of Employee Data and Compensation  
Post Office Box 2026  
Albuquerque, New Mexico 87103-2026

1.2 PAY PERIODS. Bureau employees are paid every two weeks. These two week periods are called pay periods and are consecutively numbered each calendar year beginning with number 1. Each pay period contains 14 calendar days and always begins on a Sunday at midnight and ends on a Saturday at midnight. Normally, there are 26 pay periods in a year. Fourteen calendar days per pay period times 26 pay periods equal 364 days each year. Because there are 365 days in each year and 366 in every fourth year, there are 27 pay periods in a calendar year every 12 years. It is because of these extra days that pay period 1 does not start on the same day each year. Pay period 1 is always the first pay period for which payment is received by the employee in the calendar year. The first day of pay period 1 always begins in December. Very often the last day of pay period 1 ends also in December. But payment is not received by the employee until the next year, therefore, it is the first payment received in the new year and is numbered pay period 1. The chart in Illustration 2 shows the beginning dates of each pay period for calendar years 1978 through 1987.

A payroll is processed every week by the payroll office for Bureau employees. These payrolls are known as the regular, or main payroll, and the supplemental payroll. Processing of the regular payroll begins on the first workday following the end of a pay period. Time and attendance

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reports received in the payroll office by noon of the first Thursday following the end of a pay period are processed on the regular payroll. Processing is completed the next day (on Friday). The information necessary for the issuance of salary checks is then delivered to the Regional Disbursing Office (RDO) for preparation and mailing of the checks. T&A's received after the noon Thursday cut-off are processed the following week on the supplemental payroll. Cut-off time for the supplemental payroll is 4 p.m. Wednesday of the second week following the end of a pay period. The supplemental payroll is delivered to the RDO the next day (Thursday). Checks processed on the supplemental payroll normally are received five to seven days after those processed on the regular payroll.

1.3 PAYDAYS. The official payday for all Bureau employees is the second Thursday after the end of the pay period. In the illustrations below the pay period is from the 2nd through the 15th and payday for that pay period is the 27th. The next pay period is from the 16th through the 29th and payday for that pay period is the 11th of the following month.

	S	M	T	W	T	F	S	
							1	
<u>Pay Period</u>	2	3	4	5	6	7	8	Payday would
	9	10	11	12	13	14	15	be the 27th
<u>Pay Period</u>	16	17	18	19	20	21	22	Payday would
	23	24	25	26	(27)	28	29	be the 11th
	30							

	S	M	T	W	T	F	S
		1	2	3	4	5	6
	7	8	9	10	(11)	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31			

An employee's T&A processed on the supplemental payroll on Wednesday the 26th of the first month in this example should result in a check being received on or about Wednesday the 3rd of the second month.

1.4 DISTRIBUTION OF PAYCHECKS. Payroll checks will be mailed to (A) the employee at his/her home or other place that he/she may designate; or (B) a designated agent at the employing office for delivery to the employee; or (C) a financial institution designated by the employee for credit to his/her

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account. Checks delivered to a designated agent will be kept in a safe or other secured receptacle until they can be delivered to the employee.

The Treasury Department has advised repeatedly that payroll checks not be mailed directly to an employee at his/her office address. Where an employee desires to have his/her check received at the place of employment, such check is to be delivered to him/her through the respective Bureau designated agent.

1.5 PREPRINTED T&A REPORTS. T&A reports are preprinted on the computer two pay periods in advance of the pay period to be reported. The preprinted T&A's received by the timekeeper each pay period will contain certain basic identifying information. Among other things, they will contain information that identifies the employee, the applicable pay period, the pay period beginning and ending dates, and the timekeeper distribution code. A detailed explanation of preprinted information on the T&A reports is contained in section 1.7 below.

1.6 NEW EMPLOYEE T&A'S. Basic identifying information for the new employees must be manually entered by the timekeeper on the T&A reports for the first and second pay periods of employment. The employee's name and social security number must appear on each manually completed T&A. The pay period number, beginning and ending dates and year must also be entered on every T&A.

In addition, the timekeeper distribution code must be shown on every manually completed T&A. A detailed explanation of these and other identifying information entries on the T&A reports is contained in section 1.7 below.

1.7 TIME AND ATTENDANCE REPORT FORMAT. The T&A report is divided into five major sections. These are: (A) basic identifying information section, (B) pay section, (C) leave section, (D) 700 series transaction codes, and (E) certification section.

A. BASIC IDENTIFYING INFORMATION SECTION. This section contains:

(1) EMPLOYEE NAME. Since an employee's master payroll record in the computer must agree exactly with the name as it appears in personnel records (SF-50, etc.), name errors must be corrected by personnel action. You should advise your personnel office of any errors noted in names on computer printed T&A's. **DO NOT CHANGE THE NAME PRINTED BY THE COMPUTER.** The name on a manually prepared T&A should be entered as shown on the employee's personnel action: last name, first name, middle initial. For example, CORDOVA, SAM A.

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(2) SOCIAL SECURITY NUMBER. The social security number is the primary means of identifying an employee within the payroll system. It is used in place of the individual's name and is literally the "address" of the employee's record within the system. An error in social security number will result in the employee being paid incorrectly, late or both. To make matters even worse, if the erroneous social security number happens to be the same as that of another employee, the T&A will be processed against the second employee's record and cause that employee to be paid incorrectly or not at all. Accuracy in entering the social security number is absolutely essential to accurate, timely payment of the employees you serve. Advise your personnel office of errors noted in social security numbers on computer printed T&A's. DO NOT CHANGE THE SOCIAL SECURITY NUMBER PRINTED BY THE COMPUTER UNLESS THIS CHANGE HAS BEEN APPROVED BY YOUR SERVICING PERSONNEL OFFICE. The social security number must be on all T&A's.

INFORMATION REGARDING DISCLOSURE OF  
SOCIAL SECURITY NUMBERS UNDER PUBLIC LAW 93-579

Public Law 93-579 (Privacy Act of 1974) includes specific requirements pertaining to requests for individuals to disclose their social security number (SSN). Solicitation of the SSN by agencies of the federal government is authorized under provisions of Executive Order 9397, dated November 22, 1943. The SSN is used as an identifier of an employee's records throughout his/her federal career. Disclosure by an employee of his/her SSN is mandatory for the purpose of effecting legal and voluntary payroll deductions of various kinds and for obtaining the services and benefits that the employing federal agency provides. The SSN is also used in connection with lawful requests for information from educational institutions and financial or other organizations. The information gathered through the use of the SSN is used only as necessary in personnel administration processes carried out in accordance with established regulations and published notices of systems of records. The SSN is also used for the selection of persons to be included in statistical studies of personnel management matters. The use of the SSN is made necessary because of the large number of present and former employees and applicants who have identical names and birth dates, and whose identities can only be distinguished by the SSN.

(3) CHECK DIGIT. This is a number used by the computer to check the social security number key punched from the T&A. DO NOT ENTER THIS INFORMATION ON MANUALLY PREPARED T&A'S EXCEPT WHEN THE MANUALLY PREPARED T&A IS USED AS A CONTINUATION SHEET. DO NOT CHANGE THE PREPRINTED CHECK DIGIT.

(4) PAY PERIOD. The last digit of the calendar year date must be entered in the "year" box at the left of the pay period number box. For example, 1979 is entered as 9, 1980 as 0, etc. The pay period number

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identifies the pay period for which data is being reported. The pay period number and data being reported must agree with the beginning and ending dates indicated in the next two boxes: "Beginning" and "Ending" dates. The beginning date must be the first Sunday in the pay period. The ending data must be the last Saturday in the pay period. The pay period identification data must be on all T&A's. The chart in Illustration 2 shows the beginning dates of each pay period for the calendar years from 1978 through 1987.

(5) AREA/AGENCY. This identifies the employing area and agency and provides an alternate address for salary checks or leave and earnings statements. The code consists of a prefixed letter indicating the area office followed by two numbers indicating the agency. This code is assigned by the Division of Financial Management and is recorded in 42 BIAM. Advise your personnel office or area office payroll coordinator of any area/agency code errors so that they can be corrected immediately. Illustration 6 lists area office codes.

(6) PAY PLAN. The pay plan is a two character code assigned by the Office of Personnel Management (OPM) to designate various federal pay plans such as Classification Act, or General Schedule (GS), Wage Board (WB), FWS Leaders (WS), etc. These codes are published in the Federal Personnel Manual (FPM), Supplement 293-31. The pay plan determines eligibility to earn certain types of pay. For example, GS employees may receive night differential whereas WB employees may receive night shift differential. Pay plan also determines whether certain payroll deductions are to be made, such as civil service retirement and social security taxes. Corrections to this code must be made by the personnel office. Illustration 7 contains a listing of pay plan codes used by the Bureau.

(7) EMPLOYMENT CONDITION. The code number 1 in this block identifies the employee as full-time; code number 2 is full-time but subject to furlough; code number 3 is part-time; code number 4 is intermittent; and code number 5 is part-time-career. The employment condition code controls pay and leave benefits available to the employee. Advise your personnel office immediately of any errors noted.

(8) DISTRIBUTION CODE. The code consists of the area code alphabetic prefix followed by three numbers identifying the T&A distribution point. It is used by payroll office personnel as an abbreviated geographic location for the employee. Payroll will mail the employee's leave and earnings statement and a computer printed T&A to the timekeeper identified by this code. Corrections to this code must be made by entering the correct distribution code immediately to the left of the Transaction Code 702 at the bottom center portion of the T&A. T&A distribution codes are assigned by the payroll office. Call (505) 766-2917/FTS 474-2917. THE DISTRIBUTION CODE MUST BE ENTERED ON ALL MANUALLY PREPARED T&A'S. Should an employee

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transfer within the Bureau from the office for which you keep time to another office or location, forward the preprinted T&A to the employee's new duty station. The timekeeper at the new duty station will complete and submit the preprinted T&A forwarded to him/her for the newly transferred employee. The new duty station timekeeper must enter the correct distribution code immediately to the left of the Transaction Code 702 at the bottom center portion of the T&A. The area/agency code in the heading will correct itself within three pay periods. However, the timekeeper must enter the correct area/agency code as part of the Bureau account number.

B. PAY AND LEAVE SECTIONS. Timekeepers are responsible for recording all accountable pay hours and periods of absence from duty for each employee on a daily basis in the pay and leave sections of the T&A. All employee activity for the pay period must be properly coded with the number of hours, the appropriate transaction codes and the applicable Bureau account numbers for the hours reported.

The pay and leave sections of the T&A are composed of five elements which, with the exception of the Bureau account number, are common to both sections. These five elements are:

(1) PAY AND LEAVE HOURS. The rules for recording activity in the "Pay" and "Leave" sections of the T&A differ in several respects.

(a) PAY HOURS. Only hours in a pay status (including paid leave) are entered in each daily column to coincide with each day of the pay period. Time worked or in a pay status is entered in whole hours in the appropriate day column, except for overtime, hazard and environmental duty, which may be entered in 15 minute increments.

The "Pay" section contains preprinted lines identifying the more common types of work hours. For example, regular pay is to be reported on line 4 of the "Pay" section. Line 4 is the line which is printed with the word "REGULAR" and Transaction Code 001 in the "Transaction Code" column. Other types of pay hours for which no preprinted line has been provided must be entered on the blank lines with the appropriate transaction codes. Illustration 9 in the back of the handbook carries a complete list of transaction codes.

More detailed instructions for recording hours worked or in a pay status may be found in the sections of the handbook that deal with specific types of pay.

(b) LEAVE HOURS. Hours of paid leave (annual and sick), other absence with pay, as well as nonpay absences and compensatory time earned and used are entered in each daily column to coincide with each day

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of the pay period. The minimum charge to leave is 1 hour. Additional charges must be in multiples of 1 hour.

The "Leave" section contains preprinted lines identifying the more common types of leave usage and compensatory time. For example, annual leave is to be reported in whole hours on line 1 of the "Leave" section. Line 1 is the line which is printed with the word "ANNUAL" and Transaction Code 208 in the "Transaction Code" column. Other absences from duty for which no preprinted line has been provided must be entered on the blank lines with the appropriate transaction codes. Illustration 9 in the back of the handbook carries a complete list of transaction codes.

In addition to the number of hours of the absence, the beginning and ending hours of each absence must be entered. Each absence must either be initialed by the employee or supported by an approved SF-71, Application for Leave, or other acceptable document.

NOTE: Standard Forms 71 and other documents to support leave used should not be submitted to the payroll office. These documents should be retained by the timekeeper and attached to the timekeeper copies of the T&A's. Employees are encouraged to initial the T&A in lieu of submitting a Standard Form 71 in those instances where either form of certification is permissible.

More detailed instructions for recording leave and other absences from duty may be found in the sections of the handbook that deal with specific types of leave and other absences.

(2) NUMBER OF HOURS. The hours recorded in each daily column are totaled at the end of the pay period. The total number of hours for each line in both the "Pay" and "Leave" sections of the T&A is entered in the "Number of Hours" column. Only the total number of hours as recorded in the "Number of Hours" column is entered into the computer for computation of pay and for recording absence from duty. If this column is not completed the line entry will not be paid or recorded despite the entry of hours in the daily columns.

In the "Pay" section, whole hours are entered in the "Number of Hours" column for all types of pay with the exception of overtime, hazard and environmental duty, which may be entered in 15 minute increments. In the "Leave" section, only whole hours may be entered, and the minimum charge is 1 hour. Additional charges must be in multiples of 1 hour. Partial and whole hours are entered as a two place decimal. Examples: 2-1/2 hours is entered as 2.50 and 80 hours is entered as 80.00.

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(3) TRANSACTION CODE. Transaction codes indicate to the computer what action to take on the hours reported on the T&A. Each transaction code has a unique meaning and identifies for the computer a particular type of payment or leave usage and a particular method for computing the payment or recording the leave usage. For example, the Transaction Code 001 informs the computer that hours reported with that code are regular hours that are to be paid at regular salary rates and accumulated as regular hours.

Transaction codes have been printed on the T&A for the more common types of pay and leave usage so that the timekeeper will not have to enter the codes manually. When a type of payment is appropriate for which no preprinted line has been provided, or when more than one line is needed for the same type of payment (such as to charge time worked to more than one account number or to report FLSA overtime), a blank line must be selected for the entry and a transaction code must be entered along with other required data. Refer to Illustration 9, T&A Reporting Transaction Codes, in the back of the handbook for a description of the proper codes to use. Entry of an improper code will almost certainly result in the employee being paid incorrectly, late or perhaps both. DO NOT CHANGE PREPRINTED CODES. USE BLANK LINES FOR OTHER CODES AND A T&A CONTINUATION SHEET IF MORE LINES THAN THOSE PROVIDED ON THE T&A FORM ARE NEEDED. An example of a T&A report continuation sheet is shown in Illustration 10.

Transaction codes are discussed in more detail in those sections of the handbook that deal with specific types of pay and leave.

(4) FY SPLIT. This column is used to code the fiscal year charge in the pay period that covers the ending of one fiscal year and the beginning of a new one. Ordinarily, this is pay period 21 each year. The last digit of the fiscal year designation is entered in this column to distinguish between charges to the two fiscal years involved. For example, fiscal year 1980 is entered as 0, and fiscal year 1981 is entered as 1, etc. For all other pay periods in a calendar year the numeric codes "1" and "2" are used in the "FY Split" column to differentiate between the two weeks of a pay period in order to make the computation of FLSA overtime pay (see section 13).

(5) BUREAU ACCOUNT NUMBERS. The Division of Accounting Management establishes the Bureau account numbers and develops and issues instructions on coding requirements involving the use of these numbers. These numbers identify the funds to which the salary costs reported on the T&A are to be charged. Account numbers must be entered on each line used in the "Pay" section of the T&A, unless the salary costs are being charged either in whole or in part to a fixed account number (See section 3). Account numbers are never used in the leave section of the T&A.

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Since the T&A is, in most cases, the sole source for labor cost data, accuracy in reporting is extremely critical. Computer edit routines can detect a code which is not listed in any of the code tables, but it cannot detect a code that is listed but is used in error.

The Bureau account number is composed of the following elements.

(a) AREA/AGENCY. An alphabetic code identifies the area followed by a two digit number that identifies the agency bearing the labor costs reported. This code is usually, but not necessarily, the same as the area/agency code in the heading (basic identifying information). And usually, but again not necessarily, it is the same for all entries on the T&A. The code may differ, for instance, when an employee from one agency performs work for and charges the funds of another agency.

(b) LOCATION. A three character code identifies the element of the area/agency for which the expense is incurred. The two character location codes are prefixed with a dash (-) when entered in this column. If tribal funds are to be charged, the tribal code is used instead of the location code.

(c) FY/ACTIVITY/SF. This six character code identifies the specific funds that are to be charged with the expense. The "FY" (fiscal year) code is entered in column one of this field. If the expense is to be charged to tribal funds, the tribal appropriation is coded in the next four columns under "activity". Column six of this field is used to enter the last digit of the tribal activity code when tribal funds are being charged. There are only four such activity codes: 2651, 2652, 2653 and 2654. Thus, if activity 2651 is to be charged, a 1 is entered in column six under "SF." Activity 2652 is entered as 2, etc.

(d) PROGRAM ELEMENT. A two character code used to classify program costs and related goals on a broad functional basis.

(e) PROGRAM COMPONENT. A two character code used to classify program costs and work accomplishments on a narrower basis within program elements.

(f) WORK ORDER. This four character code identifies the particular office, etc., that incurred the expense. Work orders are to be entered with tribal appropriations when determined necessary to properly report labor costs.

(g) PROGRAM DETAIL. This five character field is an optional use data field. It may be used with optional coding at the discretion of

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the using organization to classify costs, functions and activities, etc., that may not otherwise be obtained within the programmed system.

C. 700 SERIES TRANSACTION CODES. The 700 series of transaction codes are for the purpose of indicating to the computer certain actions not directly involved with the reporting of pay and leave hours. These transaction codes are designed for the following purposes.

(1) 701-NEW (FIXED) ACCOUNTING DATA. Refer to section 3 for an explanation of the Transaction Code 701 and examples of the T&A entries required to establish a fixed account number and to report the time to be paid against a fixed account.

(2) 702-NEW DISTRIBUTION CODE. The Transaction Code 702 is used to correct a timekeeper distribution code and to change a code when an employee transfers within the Bureau from one office or location to another. The area code alphabetic prefix followed by three numbers identifying the T&A distribution point is entered in the four spaces immediately to the left of the preprinted Transaction code 702 in the bottom center portion of the T&A. DO NOT CHANGE THE DISTRIBUTION CODE IN THE HEADING (Basic Identifying Information) OF THE T&A. This will correct itself automatically after the new or corrected distribution code is entered as described above. The area/agency code in the heading will also correct itself within three pay periods. However, timekeepers must be sure to enter the correct area/agency code as part of the Bureau account number.

(3) 703-INTERMITTENT DAYS WORKED. The data in this field is used to accumulate service credit for employees hired on an intermittent or part-time basis. It is also used to account for the days worked by certain employees having an appointment limited to a specified number of working days. Employees with such appointment limitations will have normally been hired under the authority of Schedule A 213.3102(i) or (o). Thirty (calendar) day special need appointments do not fall in this category.

The number of days and parts of days the employee worked or was in a paid leave status are entered as whole days in the two spaces immediately to the left of the preprinted Transaction Code 703 in the bottom center portion of the T&A. Days or partial days when the employee only performs overtime work are not entered. Example: An employee working a normal 80 hour pay period (ten eight-hour days) would be credited with 10 days in pay status. An employee working 10 four-hour days would be credited with 10 days in pay status. An employee working 10 eight-hour days and 4 hours on a normal day off would be credited with 10 days in pay status.

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(4) 704-COLA ON/COLA OFF. The Transaction Code 704 is used to indicate entitlement to the cost of living allowance (COLA) for classified and similar pay plan employees (Pay Plans GS, GG, CE and CY) whose regular post of duty is in Alaska and who are otherwise eligible to earn COLA. The numeric code "1" is entered in the space immediately to the left of the preprinted Transaction Code 704 in the bottom center portion of the T&A to begin or to reestablish automatic COLA payments to an eligible employee. COLA will then be paid automatically on all regular hours reported on the T&A. The Code "1" is not entered on subsequent T&A's. The Code "2" is entered in the space to the left of Transaction Code 704 to terminate COLA payments.

Refer to section 20 for a detailed explanation of COLA payments.

D. CERTIFICATION SECTION. Each T&A must be certified by the supervisor (See section 2.2). Supervisors should keep currently informed as to the attendance or absence of the employees they supervise so that the certification of the T&A is as represented. In addition, the official authorized to approve overtime must certify each T&A reporting overtime worked. Also, the official to whom such authority has been delegated must approve compensatory time earned, pay at an alternate rate or hours pertaining to a prior pay period. Timekeepers may not certify any T&A (See section 2.2 below).

1.8 RETENTION OF T&A REPORTS. Timekeeper copies of completed T&A's should be retained at the timekeeper location until an audit has been performed by the General Accounting Office (GAO) or for 3 years if no GAO on site audit is performed. Included with the T&A's should be all supporting documents such as the SF-71, Application for Leave, military leave orders, overtime authorizations, jury duty certificates, tours of duty, and any other documents in support of pay or leave (Sec. 17, Title 6, GAO Manual for Guidance of Federal Agencies).

1.9 INQUIRIES. Questions relating to payroll matters, regulations and procedures in this handbook should be referred to the payroll office. Supervisors and timekeepers should also maintain close contact with the payroll coordinators in each area office of the Bureau to resolve questions relating to current pay, adjustments, withholdings, leave, benefits and related matters.

1.10 DISTRIBUTION OF HANDBOOK. Distribution of the Timekeeper's Handbook (42 BIAM Supplement 5) will be made to all timekeepers, payroll clerks and supervisors throughout the Bureau.

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1.11 DEFINITIONS. The definition of special or technical words and terms used in this handbook, which are common to pay administration, may be found in Illustration 1 in the back of this handbook.

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Responsibility for Timekeeping

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2. RESPONSIBILITY FOR TIMEKEEPING.

2.1 BASIC RESPONSIBILITIES. There are certain responsibilities of supervisors, timekeepers and employees generally, which are essential to the timekeeping function and are to be taken most seriously. These are basic timekeeping responsibilities which are vital to proper and timely payment and essential to accurate leave accounting.

A. SUPERVISOR'S RESPONSIBILITIES. Supervisors are responsible for the accuracy of time and attendance reporting, for administering the leave policies for all employees under their jurisdiction, for advising employees regarding leave matters and for guarding against leave abuses.

Listed below are more of the basic timekeeping responsibilities of all supervisors.

(1) See that timekeepers are provided with all necessary instructions pertaining to time and attendance report preparation and are thoroughly informed of the importance of timely submission of these documents to the payroll office each pay period.

(2) Make certain that timekeepers are fully informed of the correct account numbers to which time is to be charged and that time is correctly recorded on the T&A.

(3) See that all T&A supporting documents, such as the SF-71, Application for Leave, military leave orders, overtime authorizations, jury duty certificates, tours of duty, and any other documents in support of pay or leave, remain on file with the timekeeper copies of T&A's until an audit has been performed by the General Accounting Office or for three years if no on site audit is performed (Sec.17, Title 6, GAO Manual for Guidance of Federal Agencies).

(4) Approve and sign (certify) all T&A's. Employees are not permitted to certify their own T&A's, except under rare circumstances where it is not practical to do otherwise and authority has been given in writing by an appropriate official (See section 2.2 below).

B. TIMEKEEPER'S RESPONSIBILITIES. Timekeepers are responsible for preparation and mailing of their T&A's. In this connection, accuracy and promptness are vital if we are to adhere to established payday schedules. Early receipt of T&A's by the payroll office will greatly assist in the resolution of error conditions which might otherwise delay an employee's pay. The sooner error conditions are discovered through sight audit and the

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computer edit routines the better the chance to make corrections prior to the completion of payroll processing. Timekeepers are urged to mail their T&A's to the payroll office at the earliest possible time after completion.

Listed below are more of the basic timekeeping responsibilities of all timekeepers.

(1) Record the daily hours, bi-weekly total hours and transaction codes to the proper Bureau account number(s). Check with supervisor when in doubt.

(2) Keep supervisors informed as to the attendance or absence of employees under their supervision.

(3) See that the daily column(s) of the T&A are initialed for leave used or that an SF-71, Application for Leave, has been approved by the supervisor. DO NOT SEND SF-71's TO THE PAYROLL OFFICE. These forms are to remain on file with the timekeeper copies of T&A's until an audit has been performed by the General Accounting Office or for three years if no onsite audit has been performed (Sec. 17, Title 6, GAO Manual for Guidance of Federal Agencies).

(4) See that the "From" and "To" portion of the T&A shows the time of absence when leave used is less than 8 hours (Subsec. 17.2, Title 6, GAO Manual for Guidance of Federal Agencies).

(5) Retain copies of military leave orders, overtime authorizations, jury duty certificates, tours of duty and any other documents in support of pay and leave with the timekeeper copies of T&A's.

(6) See that all entries on the T&A, including daily hours, biweekly totals, signatures and initials are made in ink. DO NOT TYPE T&A's. Typed data may be misconstrued as computer preprinted data by key-entry personnel or the payroll office.

(7) Review each T&A carefully prior to submission to the payroll office to assure completeness, accuracy and legibility. A failure in any of these actions could result in incorrect pay or no payment to the employee.

(8) Adjustments to previously submitted T&A's, i.e., additions to or correction of pay hours or leave used will be accomplished through a supplemental or correction T&A.

(9) Various payroll forms completed by an employee should be forwarded promptly to the payroll office. These forms include: SF-1192, United States Savings Bond Authorization for Purchase and Request for

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Change; Form W-4, Employee's Withholding Exemption Certificate; SF-1187, Request and Authorization for Voluntary Allotment of Compensation for Payment of Employee Organization Dues. There are also state tax forms, etc. These documents should never be attached to the T&A's or otherwise included with the T&A's mailed to the payroll office. They should be forwarded to the payroll office under separate mailings.

C. EMPLOYEE'S RESPONSIBILITIES. It is the responsibility of each employee to be on duty at all times as scheduled or to request time off from duty as required for vacation leave, personal and emergency reasons, illness or other authorized leave. When any type of leave has been approved, the employee shall immediately inform the timekeeper so that the proper leave account charges can be entered on the T&A.

Listed below are more of the basic timekeeping responsibilities of all employees.

(1) Request and obtain approval in advance for any absence from duty.

(2) Initial the T&A for each absence or submit a signed SF-71, Leave Application.

(3) Obtain a medical certificate (SF-71 or other administratively acceptable document) to support absences of more than 3 workdays due to illness.

(4) When an illness or emergency situation prevent reporting for duty, notify the supervisor before or as soon as possible after the time scheduled to report for duty (normally not more than 1 hour).

NOTE: An employee who fails to request and obtain approval for an absence without a good reason acceptable to the approving authority may be charged with absence without leave.

2.2 CERTIFICATION OF TIME AND ATTENDANCE. Under the provisions of Section 17.2, Title 6, GAO Manual for Guidance of Federal Agencies, only supervisors are authorized to certify (approve) time and attendance report forms (T&A's). When such practice is not feasible because of absence of the supervisor or for other reasons, the certification should be accomplished by an individual operating in a supervisory capacity who possesses knowledge of the employee's attendance. Employees shall not be permitted to certify or approve their own time and attendance reports except in rare instances where it is not practical to do otherwise and authority has been given in writing by an appropriate official authorized to grant such authority. The Commissioner of Indian Affairs, under the provisions of 6 GAO 17.2 has

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authorized all Area Directors, All Central Office Directors and all other Heads of Offices under his direct supervision or the Deputy Commissioner's office, or persons acting in their stead, to sign their own T&A's and to authorize others under their jurisdiction to do so, where circumstances make it impractical to do otherwise (Commissioner's June 10, 1975, memorandum, subject: Supervisor's Signature Requirement on Time and Attendance Reports).

Where authority has been given an employee to certify his/her own T&A, the written authorization must be mailed to the Branch of Employee Data and Compensation, Post Office Box 2026, Albuquerque, New Mexico 87103-2026.

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Fixed Account Numbers

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### 3. FIXED ACCOUNT NUMBERS.

3.1 701 NEW (FIXED) ACCOUNTING DATA. For a vast number of Bureau employees the Bureau account number, which identifies the funds to which the salary costs reported on the T&A are to be charged, is a "fixed" almost never-changing code. For this reason, accounting data is stored in the payroll and personnel computer master records of employees whose time is consistently charged to the same account number. The computer then assigns the account number to the hours reported on the T&A, thus eliminating the need for the timekeeper to code the account number on the T&A each pay period. This also eliminates countless hours of data preparation (keypunch) time required to keypunch account numbers for every pay entry line of every T&A submitted for payroll processing.

3.2 ESTABLISHMENT OF FIXED ACCOUNT NUMBER. The fixed account number is established in the employee's computer master record by the timekeeper by entering the account number in the spaces to the right of the preprinted Transaction Code 701 on the T&A. Subsequently, the fixed account number, as established by the timekeeper, will appear on all computer printed T&A's in the spaces above the account number data field descriptions. See T&A examples 3-1 and 3-2 for an illustration of this procedure.

3.3 CHANGING A FIXED ACCOUNT NUMBER. Once it is established, a fixed account number will remain unchanged in the employee's computer master record and computer printed T&A's until such time as the timekeeper enters a new and complete account number in the spaces to the right of the Transaction Code 701. It is not possible to change only selected data elements of a fixed account number. To change any one or a combination of data elements of a fixed account number, the entire account number must be entered in the spaces to the right of the preprinted Transaction Code 701.

Since T&A's are printed by the computer two pay periods in advance of the pay period in which they are to be used, a changed fixed account number will not be reflected on a preprinted T&A until two pay periods after the change is entered by the timekeeper. However, the change will take effect as of the pay period in which the change is entered and will reflect as such on all payroll and financial accounting reports.

3.4 AUTOMATIC ASSIGNMENT AND MANUAL ENTRY. The fixed account number will be automatically assigned by the computer to every T&A pay entry line provided a different account number is not, at the same time, coded on that line. Any T&A pay entry line for which an account number is coded will simply ignore the fixed account and charge instead the account number coded on the pay entry line. Thus, a T&A can have a combination of pay entries some of which can be automatically charged to the fixed account while others

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can be charged to one or several other different manually coded account numbers. In summary, once a fixed account number is established, the timekeeper is required to code an account number only for a pay entry line that is to be charged to an account number that is different from the established fixed account number.

3.5 T&A EXAMPLES. The T&A examples that follow illustrate:

A. ESTABLISHMENT OF FIXED ACCOUNT NUMBER. Illustrates fixed account number entry into the employee's computer payroll/personnel master record (Example 3-1).

B. HOURS CHARGED TO A FIXED ACCOUNT NUMBER. Illustrates work hours being charged to the fixed account number established in the employee's computer payroll/personnel master record (Example 3-2).

C. HOURS CHARGED TO FIXED AND OTHER ACCOUNT NUMBER. Illustrates a portion of the hours worked being charged to the established fixed account number and a portion being charged to another account number (Example 3-3).

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Example 3-1

This example illustrates the entries required on the T&A to establish a "fixed" account number in an employee's computer master record and to report the time to be paid against that account number. The employee works a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour								8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80

Entries required on the T&A to establish the "fixed" account number and to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. To establish the "fixed" account number the accounting data is entered in the spaces to the right of the preprinted Transaction Code 701. The total of the hours recorded in each day column is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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Example 3-2

This example illustrates the entries required on the T&A to report the time to be paid against the "fixed" account number established in the employee's computer master record. The employee works a regularly scheduled tour of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80

Entries required on the T&A to report the time to be paid against the "fixed" account are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total of the hours recorded in each day column are entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00. The computer will automatically assign the "fixed" account number to the hours reported.



Example 3-3

This example illustrates the entries required on the T&A to charge a portion of the time to be paid against the "fixed" account number established in the employee's computer master record and a portion to another account number. The employee works a regularly scheduled tour of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8		80
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80

Entries required on the T&A to report the time to be paid against the "fixed" account and the manually recorded account number are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The hours to be charged to the "fixed" and manually recorded account numbers are entered on separate lines. The total of the hours recorded in each day column is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.



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Regular Pay

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4. REGULAR PAY

4.1 GENERAL. The vast majority of salary and wage payments to federal employees are computed on (A) the "rate of basic pay" for employees serving in classified positions under the General Schedule and similar pay plans and for employees in the summer employment pay system, or on (B) the "scheduled rate of pay" for wage employees, i.e., prevailing rate and negotiated rate employees. These payments are most often referred to as "regular pay" or "pay for regular hours worked."

4.2 APPLICABILITY. Regular pay applies to all employees who occupy classified, wage and summer positions in the pay plans listed below.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employees).

(3) EXPERTS AND CONSULTANTS. Employees identified by the Pay Plan EC.

(4) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(5) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(6) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(7) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

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(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

(1) PAY PLAN YV. Employees hired under Schedule A 213.3102 (v) with occupation code 3506.

(2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A 213.3102 (w) with occupation code 3506.

(3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule a 213.3102 (w).

(4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A 213.3102 (w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

4.3 BASIC AND SCHEDULED RATES OF PAY. Although there are two distinct terms used in reference to the hourly rate of compensation for classified and wage employees, the definitions of the two terms are practically identical.

A. RATE OF BASIC PAY. As applied to classified employees (also to summer employees), "rate of basic pay" means the rate of pay fixed by law or administrative action for the position held by an employee before any deductions and exclusive of additional pay of any kind (FPM Supp. 990-2, Book 531, S2-2b(i)).

The "rate of basic pay" is oftentimes also referred to as the "regular rate or pay."

B. SCHEDULED RATE OF PAY. As applied to wage employees, "scheduled rate of pay" means the rate of pay fixed by law or administrative action,

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including a retained rate of pay, for the job held by an employee before any deductions and exclusive of additional pay of any kind (FPM Supp. 532-1, S8-2a(2)).

The "scheduled rate of pay" is oftentimes also referred to as the "regular rate of pay".

4.4 REGULAR HOURS. Generally, regular hours are the hours of an employee's regularly scheduled tour of duty, i.e., hours when the employee is required to be at work, usually on a daily basis, and for which payment is made on the "basic," "scheduled" or "regular" rate of pay. The meaning of all three terms is essentially the same.

Payment is also made at a basic or scheduled or regular hourly rate for hours worked by certain part-time or intermittent employees who only work a few hours each day on an irregular or as required basis.

4.5 TRANSACTION CODE 001. Regular hours reported on the T&A line preprinted with the Transaction Code 001 and the word "REGULAR" will be paid at the employee's regular rate of pay. For regular hours to be paid at an alternate rate of pay, the entry must be made on one of the blank T&A lines with the appropriate transaction code from Illustration 9 (T&A Reporting Transaction Codes) in the back of the handbook. Refer to section 21 of the handbook for instructions on reporting alternate rates.

4.6 T&A EXAMPLES. The T&A examples that follow illustrate:

A. FULL-TIME REGULAR PAY. Illustrates payment of regular hours worked on a full-time regularly scheduled tour of duty. The hours worked are charged to more than one account number (Example 4-1).

B. PART-TIME REGULAR PAY. Illustrates payment of regular hours worked on a part-time regularly scheduled tour of duty. The hours worked are charged to a fixed account number (Example 4-2).

C. INTERMITTENT REGULAR PAY. Illustrates payment of regular hours worked by an intermittent employee on an irregular or as-needed basis (Example 4-3).

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Example 4-1

This is an example of regular hours being charged to more than one Bureau account number. The employee works a regularly scheduled tour of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the entire tour as scheduled. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total of the hours recorded in each day column on every line used is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00



Example 4-2

This is an example of regular hours worked on a part-time regularly scheduled tour of duty of 8 a.m. to noon, 4-hour day, 20-hour week, Monday through Friday. The employee works the entire tour as scheduled. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															40
Hours Worked & Leave Used:															
Regular Hours Worked		4	4	4	4	4			4	4	4	4	4		40
T&A Entries:															
Regular Hours		4	4	4	4	4			4	4	4	4	4		40

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total of the hours recorded in each day column is entered in the "Number of Hours" column as a two-place decimal. Example: 40 hours is entered as 40.00. Note the entry of the number of days worked in the two spaces to the left of the preprinted Transaction Code 703.

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Example 4-3

This is an example of regular hours worked (pay at regular rate) by an intermittent employee on an irregular or as-needed basis. The employee works 6 hours on Monday, 4 on Wednesday and 5 on Friday of the first week of the pay period and 4 hours each on Monday, Tuesday and Wednesday of the second week of the pay period. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
As-Needed Hours Worked		6		4		5			4	4	4				27
Hours Worked & Leave Used:															
Regular Hours Worked		6		4		5			4	4	4				27
T&A Entries:															
Regular Hours		6		4		5			4	4	4				27

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total of the hours recorded in each day column is entered in the "Number of Hours" column as a two-place decimal. Example: 27 hours is entered as 27.00. Note the entry of the number of days worked in the two spaces to the left of the preprinted Transaction Code 703.

TIME AND ATTENDANCE REPORT

EMPLOYEE NAME		SOC SECURITY NUMBER		CK DIGIT	YR	NO	PAY PERIOD		AREA AGENCY	PAY PLAN	EMP COND.	DISTRIBUTION CODE			
PAY AND LEAVE HOURS		NEW ACCOUNTING DATA		TRANS ACTION CODE	NUMBER OF HOURS	FY SPLIT	AREA AGENCY	LOCATION	FY	ACTIVITY	SF	PROGRAM ELEM	COMP	WORK ORDER	PROGRAM DETAIL
NEW ACCOUNTING DATA															
7.01															
0.02															
0.03															
0.04															
27.00															
A06-13															
1740															
1331															
P A Y															
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LE A V E															
2.08															
2.09															
2.11															
2.07															
2.10															
APPROVED															
NEW DISTRIBUTION CODE															
7.02															
INTERMITTENT DAYS WORKED															
06															
7.03															
1 EQUALS COLA ON															
2 EQUALS COLA OFF															
7.04															
OVERTIME															
COMPENSATORY TIME EARNED															
ADJUSTMENT(S) PRIOR PAY PERIOD															
ADVANCED SICK LEAVE															
EMPLOYEE INITIALS FOR LEAVE TAKEN															
SUPERVISOR															
Jesse Molina															
TITILE															
REMARKS															
N															

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TIMEKEEPER'S HANDBOOK  
Aggregate Salary Limitation

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5. AGGREGATE SALARY LIMITATION

5.1 GENERAL. Federal law limits the amount of premium pay that may be paid to employees in classified positions under the General Schedule and similar pay plans. Premium pay may be paid to such an employee only to the extent that the payment does not cause his/her aggregate pay for any pay period to exceed the amount of pay authorized for the top step rate of grade GS-15. Thus, when an employee's rate of basic pay is less than the maximum rate of GS-15, the employee can receive premium pay only to the extent that the sum total of his/her base pay plus premium pay for any one pay period does not exceed the maximum rate of GS-15 computed on a pay period basis. In other words, the gross amount of pay (basic pay plus premium pay) for any pay period cannot exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

Reference: 5 U.S.C. 5547.

5.2 APPLICABILITY. The aggregate salary limitation applies to all classified and summer employees who occupy positions in the pay plans listed below.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and Pay Plan CY (school-year employees).

(3) EXPERTS AND CONSULTANTS. Employees identified by the Pay Plan EC.

(4) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(5) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(6) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(7) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

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B. SUMMER EMPLOYEES.

(1) PAY PLAN YV. Employees hired under Schedule A 213.3102 (v) with occupation code 3506.

(2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A 213.3102 (w) with occupation code 3506.

(3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A 213.3102 (w).

(4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A 213.3102 (w).

Classified and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

5.3 AGGREGATE SALARY LIMIT APPLICABLE. The premium pay aggregate salary limitation provisions in 5 U.S.C. 5547 apply to some and not to other types of premium payments. The limitation is applicable to the following types of premium pay.

A. OVERTIME PAY. A classified employee's total basic pay plus overtime pay for any pay period cannot exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

B. NIGHT DIFFERENTIAL. A classified employee's total basic pay plus night differential pay for any pay period cannot exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

C. SUNDAY PAY. A classified employee's total basic pay plus Sunday pay for any pay period cannot exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

D. HOLIDAY PAY. A classified employee's total basic pay plus holiday pay (pay for work performed on a holiday) for any pay period cannot exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

E. ANNUAL PREMIUM PAY. A classified employee's total basic pay plus premium pay on an annual basis for any pay period cannot exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

F. COMPENSATORY TIME. A classified employee's total basic pay plus compensatory time earned for any pay period cannot exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay

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period. Compensatory time may only be credited in the number of hours which would permit an employee's pay for the pay period to remain under the aggregate salary limitation were those hours to be paid at the overtime rate applicable to the employee's rate of basic pay. The employee shall not be credited with compensatory time or given time off for overtime work if he/she cannot be paid for such work (37 Comp. Gen. 362 and 26 Comp. Gen. 750).

5.4 AGGREGATE SALARY LIMIT NOT APPLICABLE. The premium pay aggregate salary limitation provisions in 5 U.S.C. 5547 apply to some and not to other types of premium payments. The limitation is not applicable to the following class of employees and types of premium pay.

A. WAGE EMPLOYEES. The premium pay aggregate salary limitation does not apply to the pay of wage employees, i.e., prevailing rate and negotiated rate employees (5 U.S.C. 5541 (2) (XI) and 34 Comp. Gen. 512). Wage employee pay system codes (pay plans) are listed in Illustration 7 in the back of the handbook.

B. HAZARD DUTY PAY. The premium pay aggregate salary limitation does not apply to the hazard pay differential (5 U.S.C. 5547). Hazard duty pay may be paid to a classified employee even to the extent that it causes total pay in any pay period to exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

C. COMPENSATORY TIME OFF FOR RELIGIOUS OBSERVANCES. The premium pay aggregate salary limitation does not apply to compensatory time earned by a classified employee to meet his/her religious obligations (5 U.S.C.A. 5550 a). A classified employee can be granted compensatory time off for religious observances even though the number of hours granted, when computed at one and one-half times the employee's rate of basic pay, would cause total pay in any pay period to exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

D. FLSA OVERTIME PAY. The premium pay aggregate salary limitation does not apply to any overtime paid to classified employees under the provisions of the Fair Labor Standards Act (Attachment 5 to FPM Letter 551-1, paragraph E). FLSA overtime pay may be paid to a classified employee even to the extent that it causes total pay in any pay period to exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

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E. COST OF LIVING ALLOWANCE (COLA). The premium pay aggregate salary limitation does not apply to the cost of living allowance paid to classified employees in the State of Alaska (5 U.S.C. 5941 and FPM Chapter 591). The cost of living allowance may be paid to a classified employee even to the extent that it causes total pay in any pay period to exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

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Night Differential

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6. NIGHT DIFFERENTIAL.

6.1 GENERAL. Night differential is paid to employees serving in classified positions under the General Schedule and similar pay plans at 10 percent of their rate of basic pay for all regularly scheduled hours worked between the hours of 6 p.m. and 6 a.m., including regularly scheduled overtime. Night differential is not paid for night work performed on an occasional, irregular basis.

Reference: FPM Supp. 990-2, Book 550, S1-4..

6.2 APPLICABILITY. Night differential applies to employees in classified positions under the General Schedule and similar pay plans listed below.

A. CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

C. INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employees).

6.3 ABSENCE ON HOLIDAYS, OTHER NONWORKDAYS OR IN TRAVEL STATUS. Payment of night differential to a classified employee continues for regularly scheduled night hours when the employee is absent due to a holiday, other nonworkday (such as a designated day of national mourning), military leave, or in an official travel status, even if not performing actual work.

6.4 ABSENCE ON PAID LEAVE. A classified employee is entitled to night differential for regularly scheduled night hours during a period of paid leave, but only when the total amount of that leave in a pay period is less than 8 hours. Both night and day hours of paid leave are included in determining the total paid leave used during the pay period.

6.5 PAID LEAVE OF EIGHT HOURS OR MORE. Payment of night differential cannot be made to an employee for any period of leave when the total paid leave during the same pay period is 8 hours or more (36 Comp. Gen. 734).

6.6 TEMPORARY ASSIGNMENT TO DIFFERENT TOUR OF DUTY. A classified employee is entitled to night differential for night work performed while assigned temporarily to a tour of duty other than his/her own. This provision does not apply (A) where a regularly scheduled tour of duty between the hours of

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6 p.m. and 6 a.m. had not been established, or (B) where the work could be performed during daytime hours but the employee is assigned night hours for his/her convenience.

6.7 RELATION OF NIGHT DIFFERENTIAL TO OTHER PAY. Night differential is in addition to overtime or holiday pay which may be payable and is not included in the rate of basic pay used to compute overtime or holiday pay. An employee earns the same amount of night differential during a period of night overtime work whether paid in money or given compensatory time off for the overtime work.

6.8 TRANSACTION CODE 004. Night differential hours reported on the T&A line preprinted with the Transaction Code 004 and the words, "NIGHT DIFFERENTIAL" will be paid at 10% of the employee's regular rate of pay. If night differential is to be computed on an employee's alternate rate of pay, the entry must be made on one of the blank T&A lines with the appropriate transaction code from Illustration 9 (T&A Reporting Transaction Codes) in the back of the handbook. Refer to section 21 of the handbook for instructions on reporting alternate rates.

6.9 T&A EXAMPLES. The T&A examples that follow illustrate:

A. ND REGULAR. Illustrates payment of night differential for a regularly scheduled full-time tour of duty (Example 6-1).

B. ND W/PAID LEAVE MORE THAN EIGHT HOURS. Illustrates payment of night differential during a pay period in which the employee uses paid leave of more than 8 hours (Example 6-2).

C. ND W/PAID LEAVE LESS THAN EIGHT HOURS. Illustrates payment of night differential during a pay period in which the employee uses paid leave of less than 8 hours (Example 6-3).

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Example 6-1

This is an example of night differential payable for a regularly scheduled full-time tour of duty of 3 p.m. to midnight (lunch 7-8 p.m), 8-hour day, 40-hour week, Monday through Friday. The employee works the entire tour as scheduled. Night differential is payable for the hours of the regularly scheduled tour that are worked between the hours of 6 p.m. and 6 a.m. (5 hours in this case). Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8	8	8	8		8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Night Differential	5	5	5	5	5	5		5	5	5	5	5	5	5	50

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 50 hours is entered as 50.00



Example 6-2

This is an example of night differential during a pay period in which the employee uses paid leave of more than 8 hours. The employee has a regularly scheduled tour of duty of 4 p.m. to midnight (no lunch), 8-hour day, 40-hour week, Monday through Friday. The employee uses paid leave (annual) from 4 p.m. to 5 p.m. Monday through Friday of the first week of the pay period and from 10 p.m. to midnight of the second week of the pay period. Night differential is not payable for any period of leave when the total paid leave during the pay period is 8 hours or more. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8									80
Hours Worked & Leave Used:															
Regular Hours Worked		6	6	6	6	6			6	6	6	6	6	6	64
Annual Leave Used		2	2	2	2	2			2	2	2				16
T&A Entries:															
Regular Hours		8	8	8	8	8			8	8	8	8	8	8	80
Annual Leave		2	2	2	2	2			2	2	2				16
Night Differential		6	6	6	6	4			4	4	4	6	6	6	52

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 16 hours is entered as 16.00, etc.



Example 6-3

This is an example of night differential during a pay period in which the employee uses paid leave of less than 8 hours. The employee has a regularly scheduled tour of duty of 4 p.m. to midnight (no lunch), 8-hour day, 40 hour week, Monday through Friday. The employee uses paid leave (annual) from 10 p.m. to midnight, Monday through Wednesday of the second week of the pay period. Night differential is payable during the entire period of paid leave since the total paid leave used during the pay period is less than 8 hours. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8			8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8			6	6	6	6	8	8	74
Annual Leave Used								2	2	2	2				6
T&A Entries:															
Regular Hours		8	8	8	8	8			8	8	8	8	8	8	80
Annual Leave								2	2	2	2				6
Night Differential		6	6	6	6	6			6	6	6	6	6	6	60

Entries required in the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 6 hours is entered as 6.00, etc.

TIME AND ATTENDANCE REPORT

FIXED ACCOUNT NUMBER

EMPLOYEE NAME		SOC. SECURITY NUMBER		PAY PERIOD		FIXED ACCOUNT NUMBER		DISTRIBUTION CODE	
CK	YR	NO	ENDING	AREA AGENCY	ACTIVITY	EMP COND	PROGRAM	WORK ORDER	PROGRAM DETAIL
DIGIT				A06	1740	1331			
NEW ACCOUNTING DATA									
P A Y									
7	0	1							
0	0	2							
0	0	3							
6	0	0	0						
8	0	0	0						
L E A V E									
6	0	0	2						
2	0	9							
2	1	1							
2	0	7							
2	1	0							
7	0	2							
7	0	3							
7	0	4							
REMARKS									
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ANNUA 2 2 a									
SICK									
LWOP									
COMP EARNED									
COMP USED									
OVERTIME									
COMPENSATORY TIME EARNED									
ADJUSTMENT(S) PRIOR PAY PERIOD									
ADVANCED SICK LEAVE									
APPROVED									
AUTHORIZED OFFICIAL									
TITILE									

*Jessie Molina*

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7. NIGHT SHIFT DIFFERENTIAL.

7.1 GENERAL. Night shift differential is paid to wage employees for work performed on a regularly scheduled basis on the second or third shifts or both.

Reference: FPM Supp. 532-1, S8-4.

7.2 APPLICABILITY. Night shift differential applies to employees who occupy wage system positions in both the prevailing rate and negotiated rate pay plans listed below.

A. PREVAILING RATE

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

B. NEGOTIATED RATE. Wage Board positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

7.3 SHIFT RATES PAYABLE. The following rates of night shift differential are payable for second and third shift work.

A. SECOND SHIFT. Employees are paid a differential of 7-1/2 percent of their scheduled rate of pay for the entire shift when a majority of their regularly scheduled non-overtime hours of work occur between the hours of 3 p.m. and midnight.

B. THIRD SHIFT. Employees are paid a differential of 10 percent of their scheduled rate of pay for the entire shift when a majority of their regularly scheduled non-overtime hours of work occur between the hours of 11 p.m. and 8 a.m.

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7.4 MAJORITY OF HOURS. Night shift differential is paid for the entire shift when the majority of hours, i.e., a number of whole hours greater than one half (including meal breaks), fall within a period for which a shift differential is payable.

The following examples illustrate the above rule.

<u>Tour of Duty</u>	<u>Night Shift Differential Payable</u>
8 a.m. - 5 p.m.	Shift 1, No differential
2 p.m. - 10 p.m.	Shift 2, 7 1/2%, 8 hours
5 p.m. - 1 a.m.	Shift 2, 7 1/2%, 8 hours
8 p.m. - 5 a.m.	Shift 3, 10%, 8 hours
2 a.m. - 11 a.m.	Shift 3, 10%, 8 hours

7.5 PART-TIME AND INTERMITTENT EMPLOYEES. Employees who work on a regularly scheduled shift of less than 8 hours duration (such as a part-time or intermittent employee) are entitled to a night shift differential for the entire shift if a majority of their hours are worked during a period in which a night shift differential is payable.

7.6 SPLIT SHIFTS. Employees who work split shifts, such as cooks and instructional aids, will either receive a 7-1/2 percent differential for an entire shift or a 10 percent differential for an entire shift if a majority of the regularly scheduled non-overtime hours worked occur during the hours for which a night shift differential is authorized. Night shift differential is not payable for any hours less than the entire shift, and the splitting of the night shift differential is not permitted.

The following examples illustrate the payment of night shift differential for a split shift tour of duty.

<u>Tour of Duty</u>	<u>Night Shift Differential Payable</u>
10 a.m. - 2 p.m.	No night shift differential is payable.
Midnight - 4 a.m.	The majority of the total regularly scheduled hours for the entire tour do not fall within the hours of 3 p.m. and 8 a.m.

<u>Tour of Duty</u>	<u>Night Shift Differential Payable</u>
7 a.m. - 10 p.m.	Shift 2, 8 hours. The majority of the
3 p.m. - 8 p.m.	total regularly scheduled hours for the entire tour fall within the hours of 3 p.m. and midnight.

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10 p.m. - 2 a.m.            Shift 3, 8 hours. The majority of the  
6 a.m. - 10 a.m.            total regularly scheduled hours for the  
entire tour fall within the hours of  
11 p.m. and 8 a.m.

7.7 TEMPORARY ASSIGNMENT TO DIFFERENT TOUR OF DUTY. A wage employee is entitled to night shift differential for work performed while assigned temporarily to a tour of duty other than his/her own.

The following examples illustrate the above rule.

A. ASSIGNMENT TO A DAY SHIFT. If an employee is temporarily assigned from a regularly scheduled night shift to a day shift, he/she will continue to receive the night shift differential payable for the regularly scheduled night tour of duty. For example, an employee has a regularly assigned tour of duty of 3 p.m. to 11:30 p.m., Monday through Friday, for which shift 2 differential is payable. The employee is then temporarily assigned to a 7 a.m. to 3:30 p.m. shift. Entitlement to shift 2 differential continues during the entire period of the temporary assignment.

B. ASSIGNMENT TO A NIGHT SHIFT. An employee regularly assigned to a day shift is entitled to night shift differential during any period of temporary assignment to a tour of duty for which night shift differential is payable. For example, an employee has a regularly assigned tour of duty of 7 a.m. through 3:30 p.m., Monday through Friday, for which night shift differential is not payable. The employee is then temporarily assigned to an 11 p.m. through 7:30 a.m. shift. Shift 3 differential is payable for the entire period of the temporary assignment.

C. ASSIGNMENT TO A LOWER SHIFT. If an employee is temporarily assigned to a tour of duty with a lower night shift differential rate, he/she will continue to receive the higher night shift differential rate payable for the regularly scheduled night tour of duty. For example, an employee has a regularly assigned tour of duty of 11 p.m. through 7:30 a.m., Monday through Friday, for which shift 3 differential is payable. The employee is then temporarily assigned to a 3:30 p.m. through midnight shift. Entitlement to shift 3 differential will continue during the entire period of the temporary assignment.

D. ASSIGNMENT TO A HIGHER SHIFT. If an employee is temporarily assigned to a tour of duty with a higher night shift differential rate, he/she will receive the higher differential rate for work performed on that shift. For example, an employee has a regularly assigned tour of duty of 3:30 p.m. through midnight, Monday through Friday, for which shift 2

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differential is payable. The employee is then temporarily assigned to an 11 p.m. through 7:30 a.m. shift. Shift 3 differential is payable for the entire period of the temporary assignment.

7.8 ABSENCE ON HOLIDAYS, OTHER NONWORK DAYS OR IN TRAVEL STATUS. Payment of night shift differential to a wage employee continues for regularly scheduled night hours when the employee is absent due to a holiday, other nonwork day (such as a designated day of national mourning), court leave, or in an official travel status.

7.9 ABSENCE ON PAID LEAVE. An employee who is regularly assigned to a shift for which night shift differential is payable is entitled to night shift differential during periods of paid leave. The night shift differential payable during periods of absence with pay depends upon the shift to which the employee is assigned at the time that leave is used as well as on the duration of the assignment. The following examples illustrate this rule.

A. REGULAR ASSIGNMENT. An employee who is regularly assigned to work a night shift on a full-time basis will continue to receive the night shift differential during periods of leave with pay.

B. ROTATING SHIFTS. An employee who is assigned to a regular rotating schedule that involves work on both day and night shifts is not entitled to night shift differential during periods of paid leave that occur when he/she is scheduled to work the day shift; but the employee is entitled to night shift differential during periods of paid leave that occur when he/she is scheduled to work the night shift.

C. TEMPORARY ASSIGNMENT TO DIFFERENT TOUR OF DUTY.

(1) SPECIFIED PERIOD. If an employee is temporarily assigned for a specified period of time from a regularly assigned day shift to a shift for which night shift differential is payable, the night shift differential can only be paid for that portion of the paid absence which falls within the period of assignment to the night shift. After expiration of the specified period of temporary assignment, the employee's pay will revert to the day shift rate with no further entitlement to night shift differential.

(2) UNSPECIFIED PERIOD. If an employee is temporarily assigned for an unspecified or indefinite period of time from a regularly assigned day shift to a shift for which night shift differential is payable, the employee will continue to receive night shift differential during periods of leave with pay as long as he/she is required to work a shift for which night shift differential is payable.

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(3) IRREGULAR INTERVALS. If an employee is assigned from a day shift to a night shift at irregular intervals and it cannot be administratively determined that the employee is basically assigned to a particular shift, entitlement to shift differential during periods of paid leave will be based on the rate payable at the time the paid leave started.

7.10 RELATION OF NIGHT SHIFT DIFFERENTIAL TO OTHER PAY. Night shift differential is combined with a wage employee's scheduled rate of pay, which is then used to compute overtime pay, Sunday pay, holiday pay and the amounts deducted for retirement and group life insurance (See Section 8.3B(a) for sample computation).

7.11 TRANSACTION CODES 002 AND 003. Night shift differential hours reported on the T&A lines preprinted with the Transaction Codes 002 and 003 and the words "SHIFT 2 DIFFERENTIAL" and "SHIFT 3 DIFFERENTIAL" will be paid at 7<sup>1</sup>/<sub>2</sub> and 10 percent respectively of the wage employee's scheduled rate of pay. If night shift differential is to be computed on an alternate rate of pay, the entries must be made on the blank T&A lines with the appropriate transaction codes from Illustration 9 (T&A Reporting Transaction Codes) in the back of the handbook. Refer to Section 21 of the handbook for instructions on reporting alternate rates.

7.12 T&A EXAMPLES. The T&A examples that follow illustrate:

A. NSD REGULAR. Illustrates payment of night shift differential for a regularly scheduled full-time tour of duty with a majority of the hours in the second shift (Example 7-1).

B. NSD ROTATING SHIFT. Illustrates payment of night shift differential to an employee who is assigned a regular rotating schedule of both day and night shifts (Example 7-2).

C. NDS SPLIT SHIFT. Illustrates payment of night shift differential to an employee with a split shift tour of duty (Example 7-3).

D. NSD TEMPORARY ASSIGNMENT TO DIFFERENT TOUR. Illustrates payment of night shift differential during a period of temporary assignment to a different tour of duty (Example 7-4).

E. NSD PERIOD OF PAID LEAVE. Illustrates payment of night shift differential during a period of paid leave to an employee assigned to a regularly scheduled night shift (Example 7-5).

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Example 7-1

This is an example of night shift differential payable for a regularly scheduled tour of duty of 3 p.m. to 11:30 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the entire tour as scheduled. Shift 2 differential is payable for the entire tour since a majority of the regularly scheduled hours worked (including lunch break) fall between 3 p.m. and midnight. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked	8	8	8	8	8	8		8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Shift 2 Differential	8	8	8	8	8	8		8	8	8	8	8	8	8	80

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.



Example 7-2

This is an example of night shift differential during a period of paid leave for an employee who is assigned a regular rotating schedule of both day and night shifts. The employee works a day shift (8 a.m. to 5 p.m.) the first week of every pay period and a night shift (3 p.m. to midnight) the second week of every pay period. The employee uses paid leave of 8 hours on Friday of the first week of the pay period and 8 hours each on Monday and Tuesday of the second week. Shift differential is not payable for the period of paid leave the first week (day shift), but it is payable for the period of paid leave the second week (night shift). Computation of the time to be paid is illustrated below. Please note that the hours of paid leave are combined with the regular hours actually worked in the "Pay" section of the T&A in order for those hours to be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8									80
Sick Leave Used							8								24
T&A Entries:															
Regular Hours		8	8	8	8	8									80
Sick Leave							8								24
Shift 2 Differential															72

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 24 hours is entered as 24, etc.

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Example 7-3

This is an example of night shift differential payable to an employee with a split shift tour of duty of 10 p.m. to 2 a.m. and 6 a.m. to 10 a.m., 8-hour day, 40 hour week, Monday through Friday. The employee works the entire tour as scheduled. Shift 3 differential is payable for the entire tour since a majority of the regularly scheduled hours of the split shift fall between 11 p.m. and 8 a.m. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Shift 3 Differential		8	8	8	8	8		8	8	8	8	8	8		80

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.



Example 7-4

This is an example of night shift differential payable during a period of temporary assignment to a different tour of duty. The employee has a regularly scheduled night shift of 3:30 p.m. to midnight, 8-hour day, 40-hour week, Monday through Friday and is temporarily assigned to a day shift (7 a.m. to 3:30 p.m.). Entitlement to shift 2 differential continues during the entire period of temporary assignment. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours Worked															
T&A Entries:															
Regular Hours															
Shift 2 Differential															
	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.



Example 7-5

This is an example of night shift differential during a period of paid leave to an employee who is regularly assigned to a night shift on a full-time basis. The employee has a tour of duty of 4 p.m. to midnight, 8-hour day, 40-hour week, Monday through Friday. The employee uses annual leave from 4 p.m. to 6 p.m. the first week of the pay period and during the entire shift on Monday of the second week. Regular assignment to a shift for which night shift differential is payable entitles the employee to shift differential during periods of paid leave. Computation of the time to be paid is illustrated below. Please note that the hours of paid leave are combined with the regular hours actually worked in the "Pay" section of the T&A in order for those hours to be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		6	6	6	6	6				8	8	8	8	8	62
Annual Leave Used		2	2	2	2	2		8							18
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Annual Leave		2	2	2	2	2		8							18
Shift 2 Differential		8	8	8	8	8		8	8	8	8	8	8	8	80

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 18 hours is entered as 18.00, etc.



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8. SUNDAY PAY.

8.1 GENERAL. A 25 percent Sunday pay differential is paid to full-time employees serving in classified positions under the General Schedule and similar pay plans and to full-time wage employees for each hour of Sunday work which is not overtime work and which is not in excess of 8 hours for each regularly scheduled tour of duty that begins or ends on Sunday.

Reference: 5 CFR 550.171; 5 U.S.C. 5544 and 5550; FPM SUPP. 532-1, S8-4e; and FPM SUPP. 990-2, Book 550, S1-10.

8.2 APPLICABILITY. Sunday pay applies to full-time employees who occupy classified and wage positions in the pay plans listed below.

A. CLASSIFIED EMPLOYEES

(1) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

(2) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(3) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employees).

B. WAGE EMPLOYEES

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

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(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. these employees are identified by the Pay Plan WB.

Classified and wage pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

8.3 COMPUTATION OF SUNDAY PAY FOR CLASSIFIED AND WAGE EMPLOYEES. The computation of the 25 percent Sunday pay differential is made on the rate of basic pay for classified employees, and for wage employees it is made on the scheduled rate of pay (day rate) or on the rate of basic pay (night rate) depending on the type of regularly scheduled tour of duty to which the employee is assigned.

A. CLASSIFIED EMPLOYEES. Sunday pay to classified employees is paid at a rate equal to 25 percent of their rate of basic pay. As applied to classified employees, "rate of basic pay" means the rate of pay fixed by law or administrative action for the position held by an employee before any deductions and exclusive of additional pay of any kind (FPM SUPP. 990-2, Book 531 S1-1b(i)).

The "rate of basic pay" is sometimes also referred to as the "regular rate of pay."

A classified employee with a regularly scheduled tour of duty that includes Sunday will be paid Sunday pay at 25 percent of his/her rate of basic pay for each hour of regularly scheduled work performed on Sunday. For example, an employee with a rate of basic pay of \$7.60 per hour, who performs 8 hours of regularly scheduled work on a Sunday, will have his/her Sunday Pay computed as follows

Rate of Basic Pay	\$ 7.60
Sunday Differential Rate	<u>    x25%</u>
Sunday Pay (Hourly Rate)	1.90
Hours Worked on Sunday	<u>    x8</u>
Sunday Pay	\$15.20

Note: Sunday pay hours for a classified employee are recorded on the T&A with Transaction Code 007.

B. WAGE EMPLOYEES. Sunday pay to wage employees is paid at a rate equal to 25 percent of their "day rate" or "night rate" depending on the type of regularly scheduled tour of duty assigned that includes Sunday.

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(1) DAY RATE. Sunday pay is computed and paid at the day rate when the employee is assigned to a day shift that includes Sunday as one of the regular workdays. The day rate is the employee's scheduled rate of pay," which means the rate of pay fixed by law or administrative action, including a retained rate of pay or a rate of pay as provided in a negotiated union contract, for the job held by the employee and before any deductions and exclusions or additional pay of any kind (FPM SUPP. 532-1, S8-2a(2) and 31 Comp. Gen. 48 and 391).

The "day rate" or "scheduled rate" is sometimes also referred to as the "regular rate of pay."

A wage employee with a regularly scheduled day shift that includes Sunday will be paid Sunday pay at 25 percent of his/her scheduled rate of pay for each hour of regularly scheduled work performed on Sunday. For example, an employee with a scheduled rate of pay of \$7.80 per hour, who performs 8 hours of regularly scheduled work on Sunday, will have his/her Sunday pay computed as follows.

Scheduled Rate of Pay (Day Rate)	\$ 7.80
Sunday Differential Rate	<u>x25%</u>
Sunday Pay (Hourly Rate)	1.95
Hours Worked on Sunday	<u>x 8%</u>
Sunday Pay	\$15.60

Note: Sunday pay hours for a wage employee who is regularly assigned to a day shift and receives no night shift differential are recorded on the T&A with Transaction Code 007.

(2) NIGHT RATE. Sunday pay is computed and paid at the night rate when the employee is assigned to a night shift that includes Sunday as one of the regularly scheduled workdays. The night rate is the employee's "rate of basic pay," which means the scheduled rate of pay plus any night shift or environmental differential (FPM SUPP. 532-1, S8-2a(3) and 32 Comp. Gen. 48 and 391).

A wage employee with a regularly scheduled night shift which includes Sunday and who is entitled to night shift differential pay, is paid Sunday pay for each hour of regularly scheduled work performed on Sunday. In computing Sunday pay for such an employee, the scheduled rate of pay and the night shift differential are combined to produce the "rate of basic pay" (night rate) upon which the Sunday pay for each regularly scheduled hour of Sunday work performed will be computed as follows.

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	<u>Shift 2</u>	<u>Shift 3</u>
Scheduled Rate of Pay	\$ 7.80	\$ 7.80
Night Shift Differential	<u>+ .59 (7 1/2%)</u>	<u>+ .78 (10%)</u>
Basic Rate of Pay (Night Rate)	8.39	8.58
Sunday Differential Rate	<u>x 25%</u>	<u>x 25%</u>
Sunday Pay (Hourly Rate)	2.10	2.15
Hours Worked on Sunday	<u>x 8</u>	<u>x 8</u>
Sunday Pay	\$16.80	\$17.20

Compare these examples with the previous one where the wage employee, with an identical scheduled rate of pay, worked a regularly scheduled day shift.

Note: Sunday pay hours for a wage employee who is regularly assigned to the second shift and receives shift 2 differential are recorded on the T&A with Transaction Code 027. For a wage employee who is regularly assigned to the third shift and receives shift 3 differential, Sunday pay hours are recorded on the T&A with Transaction Code 037.

8.4 RESTRICTIONS ON SUNDAY PAY. Payment of Sunday pay is restricted as follows.

A. EIGHT HOURS. Sunday pay may not be paid for more than 8 hours of regularly scheduled work performed on Sunday. For example, an employee whose regular work schedule includes a 10-hour period of service on Sunday is entitled to 8-hours pay at his/her regular hourly rate of pay, plus premium (Sunday) pay for 8-hours at 25 percent of the regular hourly rate and for 2 hours of overtime pay at the same rate as for overtime work performed on any other day.

B. PAID LEAVE. Sunday pay may not be paid for hours of paid leave used during the tour of duty beginning or ending on Sunday. Sunday pay is authorized only for actual work performed. For example, an employee working a regularly scheduled tour of 8 a.m. to 5 p.m., Sunday through Thursday, who is on sick leave for the last 3 hours of the tour on Sunday (2 p.m. to 5 p.m.), will receive Sunday pay only for the 5 hours actually worked from 8 a.m. to 2 p.m.

C. STANDBY DUTY. Sunday pay may not be paid for hours of regularly scheduled standby duty for classified employees where premium pay on an annual basis is authorized.

8.5 PART-TIME AND INTERMITTENT EMPLOYEES. Part-time and intermittent employees are not entitled to premium pay for Sunday work. Only full-time employees are entitled to Sunday pay (FPM SUPP. 532-1, S8-4e(3); FPM, SUPP. 990-2, Book 550, S1-10c; and 46 Comp. Gen. 337).

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8.6 TOUR OF DUTY OF LESS THAN EIGHT HOURS ON SUNDAY. A full-time employee with a regulary scheduled tour of duty that includes a period of service of less than 8 hours, any part of which occurs between midnight Saturday and midnight Sunday, is entitled to Sunday pay for the number of hours worked not in excess of the number of hours regularly scheduled for the period (56 Comp. Gen. 337). For example, if an employee's regularly scheduled full-time tour of duty for a given work week includes only 4 hours of work on Sunday, the employee can only receive 4 hours of Sunday pay for work actually performed on that day.

8.7 TWO SEPARATE TOURS OF DUTY. An employee who has parts of two separate tours of duty falling on Sunday is entitled to Sunday pay for not to exceed 8 hours for each tour. For example, an employee with a regularly scheduled tour of duty of 9 p.m. to 5:30 a.m., 8-hour day, 40-hour week, Saturday through Wednesday, would be entitled to 8 hours Sunday pay for the tour of duty beginning at 9 p.m. on Saturday and ending at 5:30 a.m. on Sunday. This employee would be entitled to another 8 hours Sunday pay for the tour of duty beginning at 9 p.m. on Sunday and ending at 5:30 a.m. on Monday.

8.8 RELATION OF SUNDAY PAY TO OTHER PAY. Sunday pay is in addition to premium pay for holiday work, overtime pay, or night pay differential and is not included in the rate of basic pay used to compute the pay for holiday work, overtime pay or night pay differentials to classified or wage employees.

8.9 TRANSACTION CODES. Sunday pay is recorded on the T&A with Transaction Code 007 (Sunday Pay - Regular), Transaction Code 027 (Sunday Pay - w/sft 2 Diff) and Transaction Code 037 (Sunday Pay - w/sft 3 Diff). However, if Sunday pay is to be computed on an alternate rate of pay, the T&A entries must be made with the appropriate transaction codes from Illustration 9 (T&A Reporting Transaction Codes) in the back of the handbook. Refer to Section 21 of the handbook for instructions on reporting alternate rates.

8.10 T&A EXAMPLES. The T&A examples that follow illustrate:

A. SUNDAY PAY REGULAR. Illustrates payment of Sunday pay to a classified employee with a regularly scheduled full-time tour of duty (Example 8-1).

B. SUNDAY PAY DAY RATE. Illustrates payment of Sunday pay to a wage employee with a day shift regularly scheduled full-time tour of duty, 10 hour day, 40 hour week, Sunday through Wednesday (Example 8-2).

C. SUNDAY PAY NIGHT RATE. Illustrates payment of Sunday pay to a wage employee with a regularly scheduled full-time tour of duty with a majority of the hours in the third shift (Example 8-3).

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D. PERIOD OF PAID LEAVE. Illustrates payment of Sunday pay involving a period of paid leave (Example 8-4).

E. LESS THAN EIGHT HOUR SUNDAY TOUR. Illustrates payment of Sunday pay to a full-time employee with a regularly scheduled tour of duty that includes a period of less than 8 hours on Sunday (Example 8-5).

F. PARTS OF TWO TOURS ON SUNDAY. Illustrates payment of Sunday pay to an employee who has parts of two separate tours of duty falling on Sunday (Example 8-6).

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Example 8-1

This is an example of Sunday pay for a classified employee with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Sunday through Thursday. The employee works the entire tour as scheduled. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8			8	8	8	8	8			80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8	8	8			8	8	8	8	8			80
T&A Entries:															
Regular Hours	8	8	8	8	8			8	8	8	8	8			80
Sunday Pay								8							16

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 16 hours is entered as 16.00

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Example 8-2

This is an example of Sunday pay for a wage employee with a full-time regularly scheduled tour of duty of 8 a.m. to 7 p.m., 10-hour day, 40 hour week, Sunday through Wednesday. The employee works the entire tour as scheduled. Sunday pay in this example will be paid at 25 percent of the employee's day rate (scheduled rate of pay) since the employee is assigned a day shift. For the 10-hour period of service performed on Sunday, the employee is entitled to 8 hours of regular pay plus 8 hours of Sunday pay and 2 hours of overtime pay (hours worked in excess of 8 in a day) the same as for overtime work on the other days of the regularly scheduled tour. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	10	10	10	10				10	10	10	10				80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8	8				8	8	8	8				64
Overtime Hours Worked	2	2	2	2				2	2	2	2				16
T&A Entries:															
Regular Hours	8	8	8	8				8	8	8	8				64
Overtime	2	2	2	2				2	2	2	2				16
Sunday Pay	8							8							16

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account number to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 16 hours is entered as 16.00

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Example 8-3

This is an example of Sunday pay for a wage employee with a full-time regularly scheduled tour of duty of 11 p.m. to 8 a.m., 8-hour day, 40-hour week, Sunday through Thursday. The employee works the entire tour as scheduled. Sunday pay in this example will be paid as 25 percent of the employee's night rate (basic rate of pay) since the employee is assigned a night shift. The hours of the tour of duty fall entirely within the third shift. For the 8-hour period of service performed on Sunday, the employee is entitled to 8 hours of regular pay plus 8 hours of Sunday pay and 8 hours of shift 3 differential. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8			8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8	8	8			8	8	8	8	8	8		80
T&A Entries:															
Regular Hours	8	8	8	8	8			8	8	8	8	8	8		80
Shift 3 Differential	8	8	8	8	8			8	8	8	8	8	8		80
Sunday Pay w/Sft 3 Diff..								8							16

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 16 hours is entered as 16.00. Please note that since Sunday pay is to be computed with shift 3 differential, the T&A Sunday pay line entry must be coded with Transaction Code 037 (Sunday Pay w/Sft 3 Dif) from illustration 9, T&A Reporting Transaction Codes, in the back of the handbook.

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TIME AND ATTENDANCE REPORT

FIXED ACCOUNT NUMBER

EMPLOYEE NAME		SOC. SECURITY NUMBER		CK DIGIT		YR. NO.		PAY PERIOD BEGINNING		ENDING		AREA AGENCY		PAY PLAN		EMP. COND.		DISTRIBUTION CODE		
								A06		-13		1740		1331						
PAY AND LEAVE HOURS		NUMBER OF HOURS		TRANS. ACTION CODE		NEW ACCOUNTING DATA		NEW DISTRIBUTION CODE		INTERMITTENT DAYS WORKED		1 EQUALS COLA ON		2 EQUALS COLA OFF		APPROVED		AUTHORIZED OFFICIAL		
		7.0.1						7.0.2		7.0.3		7.0.4								
SUN	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
MON	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
TUE	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
WED	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
THU	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
FRI	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
SAT	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
SUN	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
P A Y		80.00		0.03		0.04		0.01		0.37										
L E A V E		80.00		0.03		0.04		0.01		0.37										
		80.00		0.03		0.04		0.01		0.37										
		80.00		0.03		0.04		0.01		0.37										
		80.00		0.03		0.04		0.01		0.37										
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		80.00		0.03		0.04		0.01		0.37										
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		80.00		0.03		0.04		0.01		0.37										

Example 8-4

This is an example of Sunday pay involving a period of paid leave for an employee with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Sunday through Thursday. The employee is on sick leave for the last 3 hours of the tour (2 p.m. to 5 p.m.) on Sunday of the second week of the pay period. Sunday pay is authorized only for actual work performed, therefore, the employee receives Sunday pay only for the 5 hours actually worked from 8 a.m. to 2 p.m. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8			8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8	8	8			5	8	8	8	8	8		77
Sick Leave Used								3							3
T&A Entries:															
Regular Hours	8	8	8	8	8			8	8	8	8	8	8		80
Sunday Pay	8							5							13
Sick Leave								3							3

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 13 hours is entered as 13.00, and 3 hours is entered as 3.00.

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Example 8-5

This is an example of Sunday pay for a full-time employee with a regularly scheduled tour of duty that includes a period of service of less than 8 hours on Sunday. The employee has a regularly scheduled tour of duty of 8 a.m. to noon on Sunday and 8 a.m. to 6 p.m., Monday through Thursday. An employee is entitled to Sunday pay for the number of hours actually worked not in excess of the number of hours regularly scheduled on Sunday. Since this employee's regular Sunday tour is 4 hours, only 4 hours of Sunday pay are authorized. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	4	9	9	9	9	9		4	9	9	9	9	9		80
Hours Worked & Leave Used:															
Regular Hours Worked	4	8	8	8	8	8		4	8	8	8	8	8		72
Overtime Hours Worked		1	1	1	1	1			1	1	1	1	1		8
T&A Entries:															
Regular Hours	4	8	8	8	8	8		4	8	8	8	8	8		72
Overtime		1	1	1	1	1			1	1	1	1	1		8
Sunday Pay	4							4							8

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 72 hours is entered as 72.00; 8 hours is entered as 8.00.

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Example 8-6

This is an example of Sunday pay for an employee who has parts of two separate tours of duty falling on Sunday and is therefore entitled to Sunday pay for not to exceed 8 hours for each tour. The employee has a regularly scheduled full-time tour of duty of 9 p.m. to 5:30 a.m., 8-hour day, 40-hour week Saturday through Wednesday. The employee works the entire tour as scheduled and is entitled to 8 hours Sunday pay for the tour of duty beginning at 9 p.m. on Saturday and ending at 5:30 a.m. on Sunday. This employee is entitled to another 8 hours Sunday pay for the tour of duty beginning at 9 p.m. on Sunday and ending at 5:30 a.m. on Monday. This is a classified employee and is therefore entitled to night differential of 8 hours each day because the tour of duty falls entirely between the hours of 6 p.m. and 6 a.m. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
Night Differential	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
Sunday Pay	16							16							32

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 32 hours is entered as 32.00.

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9. PAID HOLIDAY

9.1 GENERAL. Employees serving in classified positions under the General Schedule and similar pay plans and wage employees having regularly scheduled full-time and part-time tours of duty who are excused from work because of the occurrence of a holiday are entitled to the same rate of pay as if they had worked on the holiday. Additionally, wage employees must have an appointment not limited to 90 days or less or they must have been currently employed for a continuous period of 90 days under one or more appointments without a break in service in order to be entitled to pay for a holiday not worked.

Reference: 5 U.S.C. 6103 and 6104; FPM SUPP. 532-1, S8-4d; and FPM SUPP. 990-2, Book 610, S3.

9.2 APPLICABILITY. Paid holiday compensation applies to classified and to wage employees who occupy full-time and part-time positions in the pay plans listed below.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates of pay not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and Pay Plan CY (school-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

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- (2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.
- (3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.
- (4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.
- (5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.
- (6) WAGE TRAINEE. Employees identified by the Pay Plan WT.
- (7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. The employees are identified by the Pay Plan WB.

Classified and wage pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

9.3 PART-TIME EMPLOYEES. Part-time employees with a regularly scheduled tour of duty are entitled to be paid for a holiday not worked only if the holiday falls on one of their regularly scheduled workdays. Part-time employees are not eligible under the regulations governing pay for a holiday not worked if the holiday falls on one of their non-workdays (25 Comp. Gen. 690).

9.4 INTERMITTENT EMPLOYEES. Intermittent employees, since they have no regularly scheduled tour of duty, are not entitled to be paid for a holiday not worked.

9.5 PAID LEAVE. When a holiday falls during a period of paid leave, the employee is paid without charge to leave for that day.

9.6 NIGHT PAY. Payment of night differential to classified employees and night shift differential to wage employees for regularly scheduled night hours continues when the employee is absent due to a holiday (FPM SUPP. 532-1, S8-4c(3) and FPM SUPP. 990-2, Book 550, S1-4b(1)(a)).

9.7 HOLIDAY ON SATURDAY OR SUNDAY. Whenever a holiday falls on a Saturday, federal offices and establishments are closed on the preceding Friday. Whenever a holiday falls on a Sunday, federal offices and establishments are closed the following Monday. The Friday or Monday then becomes the designated holiday for full-time employees with Saturday and Sunday as their non-workdays. Whenever a holiday falls on a full-time employee's non-workday the holiday is always designated specifically as the employee's

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next following workday. Also, if an employee works on both Sunday and Monday and a holiday falls on Sunday, either the Sunday or the Monday may be designated as the employee's holiday.

9.8 EMPLOYEES WITH SATURDAY AND SUNDAY AS REGULAR WORKDAYS. If an employee works on Sunday or on both Saturday and Sunday, the non-workdays must be designated in advance. The first day off may be designated as the "Saturday" and the second day off as the "Sunday" or the first day off may be designated as the "Sunday" and the second day off as the "Saturday." If an employee has Sunday as one of his/her non-workdays, the non-workday must remain designated as Sunday. When a holiday falls on an employee's "Saturday" then the last scheduled workday preceding the holiday becomes the employee's designated holiday. If the holiday falls on an employee's "Sunday" then the next scheduled workday after the holiday becomes the employee's designated holiday. This procedure does not apply to part-time employees.

9.9 PAY STATUS ON WORKDAYS BEFORE AND AFTER THE HOLIDAY. The employee's pay status on the workdays before and after the holiday controls entitlement to the paid holiday. When an employee is in a paid status either before or after the holiday, he/she is entitled to pay for the holiday even though not worked. However, if the employee is in a non-pay status before and after the holiday, he/she is not entitled to pay for the holiday unless actual work is performed on that day.

9.10 LEGAL PUBLIC HOLIDAY. The following are legal public holidays.

- (1) New Year's Day, January 1
- (2) Washington's Birthday, the third Monday in February
- (3) Memorial Day, the last Monday in May
- (4) Independence Day, July 4
- (5) Labor Day, the first Monday in September
- (6) Columbus Day, the second Monday in October
- (7) Veteran's Day, November 11
- (8) Thanksgiving Day the fourth Thursday in November
- (9) Christmas Day, December 25

In addition, Inauguration Day (January 20 in every fourth year) is a legal public holiday for federal employees on duty in the District of Columbia metropolitan area (FPM SUPP. 990-2, Book 610, S2-1).

A paid holiday may also be established by Presidential Proclamation. Legal public holidays are not the same as a designated "non-workday" when government offices are closed by Executive Order without intent to declare a holiday. Such non-workdays are discussed in Section 38 of the handbook.

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9.11 REPORTING PROCEDURE. There is no unique T&A reporting transaction code to report paid holiday hours on a T&A. Therefore, paid holiday hours are never recorded on the T&A as a line entry separate and distinct from all other line entries. Instead, the letter "H" is entered in the appropriate day column for the designated holiday on the "regular" pay line of the T&A. And when totaling the regular hours to make an entry in the "Number of Hours" column, the "H" is considered to represent the number of regularly scheduled hours the employee normally would have been in work status on that date had there been no holiday.

In the following example the employee has a regularly scheduled full-time tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regular tour Monday through Thursday. Friday is a holiday and the employee does not work. Regular hours worked and the hours of the employee's regular schedule on the holiday are computed and reported on the T&A as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked:								
Regular Hours Worked		8	8	8	8	HOL		32
T&A Entries:								
Regular Hours		8	8	8	8	H		40

In the following example a wage employee has a regularly scheduled full-time tour of duty of 8 a.m. to 7 p.m., 10-hour day, 40-hour week, Monday through Thursday. The employee works the regular tour Monday through Wednesday. Thursday is a holiday and the employee does not work. Regular and overtime hours worked and the hours of the employee's regular schedule on the holiday are computed and reported on the T&A as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10			40
Hours Worked:								
Regular Hours Worked		8	8	8	HOL			24
Overtime Hours Worked		2	2	2				6
T&A Entries:								
Regular Hours		8	8	8	H			34
Overtime Hours		2	2	2				6

In the above example, if the employee had worked the 10 hours on Friday as scheduled and no holiday had occurred, payment would have been made the same as for the other 3 days of the scheduled workweek, i.e., 8 hours regular and

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2 hours overtime. However, because the employee did not work and was eligible for a paid holiday, he/she received 10 hours pay at the scheduled or regular rate of pay. Overtime pay can only be paid for actual work performed in excess of 8 hours in a day or 40 in a week (See Section 12).

9.12 T&A EXAMPLES. The T&A examples that follow illustrate:

A. PAID HOLIDAY REGULAR. Illustrates payment of paid holiday compensation to a classified employee with a regularly scheduled full-time tour of duty (Example 9-1).

B. PAID HOLIDAY TEN-HOUR DAY. Illustrates payment of paid holiday compensation to a wage employee with a full-time tour of duty of four ten-hour days per week (Example 9-2).

C. PAID HOLIDAY PART-TIME. Illustrates payment of paid holiday compensation to a part-time employee with a regularly scheduled tour of duty. The holiday falls on one of the employee's regular workdays (Example 9-3).

D. PERIOD OF PAID LEAVE. Illustrates payment of paid holiday compensation involving a period of paid leave (Example 9-4).

E. HOLIDAY ON SATURDAY OR SUNDAY. Illustrates payment of paid holiday compensation when the holiday falls on Saturday or Sunday (Example 9-5).

F. SATURDAY AND SUNDAY AS REGULAR WORKDAYS. Illustrates payment of paid holiday compensation to an employee with Saturday and Sunday as regular workdays (Example 9-6).

G. PAY STATUS ON WORKDAYS BEFORE AND AFTER THE HOLIDAY. Illustrates the effect of without pay absence on paid holiday compensation on the day before and the day after the holiday (Example 9-7).

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Example 9-1

This is an example of paid holiday compensation for a classified employee with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regular tour Monday through Friday of the first week of the pay period and Monday through Thursday of the second week. Friday of the second week of the pay period is a legal public holiday and the employee does not work. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	HOL	72
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	H	80

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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Example 9-2

This is an example of paid holiday compensation for a wage employee with a full-time regularly scheduled tour of duty of 8 a.m. to 7 p.m., 10-hour day, 40-hour week, Monday through Thursday. The employee works the regular tour Monday through Thursday of the first week of the pay period and Monday through Wednesday of the second week. Thursday of the second week of the pay period is a holiday and the employee does not work. Regular and overtime hours worked and the hours of the employee's regular schedule on the holiday are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10			10	10	10	10	10			80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8			8	8	8	8	HOL			56
Overtime Hours Worked		2	2	2	2			2	2	2	2				14
T&A Entries:															
Regular Hours		8	8	8	8			8	8	8	8	H			66
Overtime Hours		2	2	2	2			2	2	2	2				14

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 10. If the employee had worked the 10 hours on Friday as scheduled and no holiday had occurred, payment would have been made the same as for the other days of the scheduled tour, i.e., 8 hours regular and 2 hours overtime. However, because the employee did not work and was eligible for a paid holiday, he/she receives 10 hours pay at the scheduled rate of pay. Overtime can only be paid for actual work performed in excess of 8 hours in a day or 40 in a week.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.



Example 9-3

This is an example of paid holiday compensation for an employee with a part-time regularly scheduled tour of duty of 8 a.m. to noon, 4-hour day, 20-hour week, Monday through Friday. The employee works the tour as scheduled except for Monday of the second week of the pay period. That day is a holiday and the employee does not work. Since the holiday falls on one of the part-time employee's normal workdays and the employee has a regularly scheduled tour, the employee is eligible for a paid holiday for the number of hours he/she would have worked if there had been no holiday. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															40
Hours Worked & Leave Used:								4							
Regular Hours Worked									HOL						36
T&A Entries:															
Regular Hours									H						40

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 4.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 40 hours is entered as 40.00.

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Example 9-4

This is an example of paid holiday compensation involving a period of paid leave for an employee with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40 hour week, Monday through Friday. The employee works the regular tour the first week of the pay period and is on annual leave the second week. Tuesday of the second week of the pay period is a legal public holiday. Computation of the hours worked, leave used and paid holiday is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8	8	8	8		8	HOL	8	8	8	8	8	40
Annual Leave Used															32
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	H	8	8	8	8	8	80
Annual Leave Hours								8		8	8	8	8	8	32

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8. Even though this employee was on annual leave during the entire week in which the holiday occurred, no charge to leave is made on the actual holiday. Note also that hours of paid leave are entered in both the "Pay" and "Leave" sections of the T&A.

Entries required on the T&A to report the time to be paid and to be charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 32 hours is entered as 32.00.

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Example 9-5

This is an example of paid holiday compensation for an employee with a Monday through Friday work schedule and the holiday falls on Sunday and Saturday. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. Sunday of the first week of the pay period is a legal public holiday; therefore, federal offices are closed the following Monday and the employee does not work on that day. Also, Saturday of the second week of the pay period is a legal public holiday and; therefore, federal offices are closed the preceding Friday and the employee does not work on that day. The employee works the regularly scheduled tour the rest of the pay period. Computation of the hours worked and paid holiday hours is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked			8	8	8	8		8	8	8	8	8		HOL	64
T&A Entries:															
Regular Hours		H	8	8	8	8		8	8	8	8	8	H		80

Note: The letter "H" is entered in the day column for the day of the week in which the holiday is observed on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. the total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.



Example 9-6

This is an example of paid holiday compensation for an employee with Saturday and Sunday as regular workdays. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Wednesday through Sunday. The employee's first day off (Monday) has been designated as his/her Saturday, and the second day off (Tuesday) as his/her Sunday. Monday of the first week of the pay period is a holiday. Since this day was designated the employee's Saturday, the last scheduled workday before the holiday (Sunday) becomes the employee's holiday. Computation of the hours worked and paid holiday hours is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8			8	8	8	8	8			8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked				8	8	8	8	8			8	8	8	8	72
T&A Entries:															
Regular Hours				8	8	8	8	8			8	8	8	8	80
Sunday Pay								8							8

Note: The letter "H" is entered in the day column for the day of the week in which the holiday is observed on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8.

In this example, if the holiday had fallen on Tuesday (the employee's designated Sunday), the next scheduled workday after the holiday (Wednesday) would have become the employee's holiday.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

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Example 9-7

This is an example that illustrates the effect that absence from duty in a non-pay status on the day before and the day after the holiday has on paid holiday compensation. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the scheduled tour the first week of the pay period. On the second week the employee works the scheduled tour on Monday and Tuesday, is absent without leave (AWOL) on Wednesday and on leave without pay (LWOP) on Friday. Thursday is a legal public holiday and the employee does not work. Because the employee was in a non-pay status on the day preceding and the day following the holiday, he/she is not entitled to paid holiday compensation on the holiday. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8									
Hours Worked & Leave Used:								8	8	8	8	8	8	8	80
Regular Hours Worked		8	8	8	8	8			8	8		HOL			56
AWOL											8				8
LWOP												8	8		16
T&A Entries:															
Regular Hours		8	8	8	8	8			8	8					56
AWOL											8				8
LWOP												8	8		16

Note: Since the employee is not entitled to a paid holiday, the number of hours that he/she was regularly scheduled to work on the day the holiday occurred are entered in that day's column on the T&A as leave without pay (LWOP). In this example, if the employee had performed actual work on the holiday, he/she would have been entitled to a paid holiday and to premium pay for the number of hours worked on that day.

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.



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10. HOLIDAY PAY

10.1 GENERAL. Employees serving in classified positions under the General Schedule and similar pay plans and wage employees with regularly scheduled full-time and part-time tours of duty who perform work on a holiday are entitled to pay for the hours of their regularly scheduled tour for that day plus premium pay at a rate equal to their rate of basic or scheduled rate of pay, as applicable, for the hours of work performed on the holiday which are not (A) in excess of 8 hours, or (B) overtime work.

Reference: FPM SUPP. 532-1, S8-4d and FPM SUPP. 990-2, Book 550, S1-5.

10.2 APPLICABILITY. Holiday pay applies to classified employees and to wage employees who occupy full-time and part-time positions in the pay plans listed below.

A. CLASSIFIED EMPLOYEES.

(1) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

(2) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(3) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employees).

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trade and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

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(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative union. These employees are identified by the Pay Plan WB.

Classified and wage pay system identification codes (Pay Plans) are also listed in Illustration 7 in the back of the handbook.

10.3 COMPUTATION OF HOLIDAY PAY FOR CLASSIFIED AND WAGE EMPLOYEES. Holiday pay is paid at the rate of basic pay for classified employees, and for wage employees it is paid at the scheduled rate of pay (day rate) or on the rate of basic pay (night rate) depending on the type of regularly scheduled tour of duty to which the employee is assigned.

A. CLASSIFIED EMPLOYEES. As applied to classified employees, "rate of basic pay" means the rate of pay fixed by law or administrative action for the position held by an employee before any deductions and exclusive of additional pay of any kind (FPM SUPP. 990-2, Book 531, S2-2b(1)).

The "rate of basic pay" is sometimes also referred to as the "regular rate of pay."

A classified employee who performs work on a holiday is paid at his/her rate of basic pay for each hour of work performed on that day. For example, an employee with a rate of basic pay of \$7.60 per hour who performs 8 hours of work on a holiday will have his/her holiday pay computed as follows.

Rate of Basic Pay	\$ 7.60
Hours Worked on the Holiday	x 8
Holiday Pay	<u>\$60.80</u>

Note: Holiday pay hours for a classified employee are recorded on the T&A with Transaction Code 019.

B. WAGE EMPLOYEES. Holiday pay to wage employees is made at the "day rate" or at the "night rate" depending on the type of regularly scheduled tour of duty to which the employee is assigned.

(1) DAY RATE. Holiday pay is paid at the day rate when the employee is regularly assigned to a day shift. The day rate is the employee's "scheduled rate of pay" which means the rate of pay fixed by law or administrative action, including a retained rate of pay or a rate of pay as provided in a negotiated union contract, for the job held by the employee and before any deductions and exclusions or additional pay of any kind (FPM SUPP. 532-1, S8-1a(2) and 31 Comp. Gen. 48 and 391).

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## Holiday Pay

The "day rate" or "scheduled rate of pay" is sometimes also referred to as the "regular rate of pay."

A wage employee with a regularly scheduled day shift, who performs work on a holiday, is paid at his/her scheduled rate of pay for each hour of work performed on that day. For example, an employee with a scheduled rate of pay of \$7.80 per hour, who performs 8 hours of work on a holiday, will have his/her holiday pay computed as follows.

Scheduled Rate of Pay (Day Rate)	\$ 7.80
Hours Worked on the Holiday	<u>x 8</u>
Holiday Pay	\$63.20

Note: Holiday pay hours for a wage employee who is regularly assigned to a day shift and receives no night shift differential are recorded on the T&A with Transaction Code 019.

(2) NIGHT RATE. Holiday pay is paid at the night rate when the employee is regularly assigned to a night shift. The night rate is the employee's "rate of basic pay" which means the scheduled rate of pay plus any night shift or environmental differential (FPM SUPP. 532-1, S8-2A(3) and 31 Comp. Gen. 48 and 391).

A wage employee with a regularly scheduled night shift and entitlement to night shift differential pay, who performs work on a holiday, is paid at his/her rate of basic pay for each hour of work performed on that day. In computing holiday pay for such an employee, the scheduled rate of pay and the night shift differential are combined to produce the "rate of basic pay" (night rate) upon which holiday pay for each hour of holiday work performed will be computed as follows.

	<u>Shift 2</u>	<u>Shift 3</u>
Scheduled Rate of Pay	\$ 7.80	\$ 7.80
Night Shift Differential	+ .59(7 1/2%)	+ .78(10%)
Basic Rate of Pay(Night Rate)	<u>8.39</u>	<u>8.58</u>
Hours Worked on the Holiday	<u>x 8</u>	<u>x 8</u>
Holiday Pay	\$67.12	\$68.64

Compare these examples with the previous one where the wage employee, with an identical scheduled rate of pay, worked a regularly scheduled day shift.

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Note: Holiday pay hours for a wage employee who is regularly assigned to the second shift and receives shift 2 differential are recorded on the T&A with Transaction Code 029. For a wage employee who is regularly assigned to the third shift and receives shift 3 differential, holiday pay hours are recorded on the T&A with Transaction Code 039

10.4 LESS THAN TWO HOURS WORKED ON A HOLIDAY. An employee who is required to perform work on a holiday must be paid a minimum of 2 hours holiday premium, even when less than 2 hours are worked (5 U.S.C. 550.131).

10.5 OVERTIME WORK ON A HOLIDAY. An employee is entitled to pay for overtime work performed on a holiday at the same rate as for overtime work performed on any other day.

In the following example the employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the scheduled tour Monday through Thursday. Friday is a holiday and the employee works 10 hours. The overtime was officially ordered and approved in advance. Regular hours worked, the hours of the employee's regular schedule on the holiday and the hours actually worked on the holiday, including the overtime hours, are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used								
Regular Hours Worked		8	8	8	8	HOL		32
Holiday Hours Worked						8		8
Overtime Hours Worked						2		2
T&A Entries:								
Regular Hours		8	8	8	8	H		40
Holiday Pay						8		8
Overtime						2		2

10.6 EMPLOYEES WITH SATURDAY AND SUNDAY AS REGULAR WORKDAYS. The rules for designating the holiday in advance when an employee has Sunday or both Saturday and Sunday as regular workdays are explained in Section 9.8 of the handbook, which deals with payment of holiday compensation to eligible employees who are excused from performing work on a designated holiday. If the employee works on the designated holiday, however, payment will be made as described in this section of the handbook.

In the following example an employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Saturday through Wednesday. Thursday and Friday are the employee's regular days off. Thursday is a holiday. The employee's first day off (Thursday) is designated as his/her

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"Saturday." Since the holiday falls on his/her "Saturday," the employee's holiday is the last scheduled workday before the holiday (Wednesday). The employee works on that day. Regular hours worked, Sunday premium, the hours included in the employee's regular schedule on the holiday and the hours actually worked on the holiday are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8			8	40
Hours Worked & Leave Used								
Regular Hours Worked	8	8	8		HOL		8	32
Holiday Hours Worked				8				8
T&A Entries:								
Regular Hours	8	8	8	H			8	40
Sunday Pay	8							8
Holiday Pay				8				8

10.7 PAY STATUS ON WORKDAYS BEFORE AND AFTER THE HOLIDAY. An employee is entitled to holiday pay for work actually performed on the holiday without regard to pay status on the day before and the day after the holiday. An employee is also entitled to paid holiday compensation in the number of hours regularly scheduled for that day without regard to pay status on the day before and the day after the holiday whenever any work is actually performed on the holiday.

In the following example an employee with a regularly scheduled tour of duty of 8 a.m. to 5 p.m, 8-hour day, 40-hour week, Monday through Friday, works the regular tour on Monday and Tuesday, is absent without leave (AWOL) on Wednesday and on leave without pay (LWOP) on Friday. Thursday is a holiday and the employee works 4 hours. The regular hours worked and holiday pay time are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used								
Regular Hours Worked		8	8		HOL			16
Holiday Hours Worked					4			4
AWOL				8				8
LWOP						8		8
T&A Entries:								
Regular Hours		8	8		H			24
Holiday Pay					4			4
AWOL			8					8
LWOP						8		8

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10.8 RELATION OF HOLIDAY PAY TO OTHER PAY. Holiday pay is in addition to overtime pay, night differential (classified employees), night shift differential (wage employees), and Sunday pay and is not included in the rate of pay used to compute the overtime pay, night differential, night shift differential, or premium pay for Sunday work

10.9 LEGAL PUBLIC HOLIDAY. The holidays designated by federal statute are listed in Section 9.10 of the handbook.

10.10 TRANSACTION CODES. Holiday pay is recorded on the T&A with Transaction Code 019 (Holiday Pay - Regular), Transaction Code 029 (Holiday Pay - w/sft 2 Diff) and Transaction Code 039 (Holiday Pay - w/sft 3 Diff). However, if holiday pay is to be computed on an alternate rate of pay, the T&A entries must be made with the appropriate transaction codes from Illustration 9 (T&A Reporting Transaction Codes) in the back of the handbook. Refer to Section 21 of the handbook for instructions on reporting alternate rates.

10.11 T&A EXAMPLES. The T&A examples that follow illustrate:

A. HOLIDAY PAY REGULAR. Illustrates payment of holiday pay to a classified employee with a full-time regularly scheduled tour of duty (Example 10-1).

B. HOLIDAY PAY DAY RATE. Illustrates payment of holiday pay to a full-time wage employee with a regularly scheduled daytime tour of duty (Example 10-2).

C. HOLIDAY PAY NIGHT RATE. Illustrates payment of holiday pay to a full-time wage employee with a regularly scheduled tour of duty with a majority of hours in the second shift (Example 10-3).

D. HOLIDAY PAY PART-TIME. Illustrates payment of holiday pay to a part-time employee with a regularly scheduled tour of duty. The holiday falls on one of the employee's regular workdays (Example 10-4).

E. LESS THAN TWO HOURS WORKED ON A HOLIDAY. Illustrates payment of holiday pay to a full-time employee with a regularly scheduled tour who works a period of less than 2 hours on the holiday (Example 10-5).

F. OVERTIME WORK ON A HOLIDAY. Illustrates payment of holiday pay plus payment for overtime work performed on the holiday (Example 10-6).

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G. SATURDAY AND SUNDAY AS REGULAR WORKDAYS. Illustrates payment of holiday pay to an employee with Saturday and Sunday as regular workdays (Example 10-7).

H. PAY STATUS ON WORKDAYS BEFORE AND AFTER THE HOLIDAY. Illustrates payment of holiday pay involving non-pay absence on the day before and the day after the holiday (Example 10-8).

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Example 10-1

This is an example of holiday pay for a classified employee with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the entire tour as scheduled, including 8 hours on Friday of the second week of the pay period which is a legal public holiday. The employee is entitled to pay for the hours of his/her regularly scheduled tour on the holiday plus pay at his/her rate of basic pay for the hours actually worked which are not in excess of 8 hours or overtime work. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8									80
Holiday Hours Worked								8	8	8	8	8	HOL		72
T&A Entries:															8
Regular Hours		8	8	8	8	8									80
Holiday Pay													H		8

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8. The number of hours actually worked on the holiday or to be paid as holiday pay are entered on a blank T&A line in the "Pay" section of the T&A.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00.

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Example 10-2

This is an example of holiday pay for a wage employee with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the entire tour as scheduled, including 8 hours on Tuesday of the first week of the pay period which is a legal public holiday. Holiday pay in this example will be paid at the wage employee's day rate (scheduled rate of pay) since the employee is assigned to a day shift. The employee is entitled to pay for the hours of the regularly scheduled tour on the holiday plus pay at his/her day rate for the hours actually worked which are not in excess of 8 hours or overtime work. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	HOL	8	8	8		8	8	8	8	8	8		72
Holiday Hours Worked			8												8
T&A Entries:															
Regular Hours		8	H	8	8	8		8	8	8	8	8	8		80
Holiday Pay			8												8

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8. The number of hours actually worked on the holiday or to be paid as holiday pay are entered on a blank T&A line in the "Pay" section of the T&A.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and to other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00.



Example 10-3

This is an example of holiday pay for a wage employee with a full-time regularly scheduled tour of duty of 3 p.m. to midnight, 8-hour day, 40-hour week, Monday through Friday. The employee works the entire tour as scheduled, including 8 hours on Thursday of the second week of the pay period. This day is a legal public holiday. Holiday pay in this example will be paid at the wage employee's night rate (rate of basic pay) since the employee is assigned to a night shift. The hours of the tour of duty fall entirely within the second shift and the employee therefore receives shift 2 differential pay for the entire tour of duty. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked		8	8	8	8	8		8	8	8	8	HOL	8	8	72
Holiday Hours Worked												8			8
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	H	8	8	80
Holiday Pay (Shift 2)												8			8
Shift 2 Differential		8	8	8	8	8		8	8	8	8	8	8	8	80

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8. The number of hours actually worked on the holiday or to be paid as holiday pay are entered on a blank line in the "Pay" section of the T&A.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00

FIXED ACCOUNT NUMBER

TIME AND ATTENDANCE REPORT

EMPLOYEE NAME		SOC. SECURITY NUMBER		CK DIGIT	YR. NO.	PAY PERIOD		ENDING	AREA AGENCY	ACTIVITY	LOC. TION	AREA AGENCY	EMP. COND.	DISTRIBUTION CODE
EMPLOYEE INITIALS FOR LEAVE TAKEN: <input type="checkbox"/> OVERTIME <input type="checkbox"/> COMPENSATORY TIME EARNED <input type="checkbox"/> ADJUSTMENT(S) PRIOR PAY PERIOD <input type="checkbox"/> ADVANCED SICK LEAVE <input type="checkbox"/>														
NEW ACCOUNTING DATA: <b>7,0,1</b>														
PAY AND LEAVE HOURS: <b>80.00</b>														
TRANS ACTION CODE: <b>7,0,1</b>														
NUMBER OF HOURS: <b>80.00</b>														
PROGRAM ELEMENT: <b>1331</b>														
WORK ORDER: <b>1740</b>														
PROGRAM DETAIL: <b>A06 -13</b>														
F Y SPLIT: <b>7,0,1</b>														
APPROVED: <b>7,0,2</b>														
INTERMITTENT DAYS WORKED: <b>7,0,3</b>														
1 EQUALS COLA ON: <b>7,0,4</b>														
2 EQUALS COLA OFF: <b>7,0,4</b>														
AUTHORIZED OFFICIAL: _____ TITLE: _____														

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Release 1, 10-30-81

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*Jairo Molina*  
SUPERVISOR

REMARKS

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COMP USED

Example 10-4

This is an example of holiday pay for an employee with a part-time regularly scheduled tour of duty of 8 a.m. to noon, 4-hour day, 20-hour week, Monday through Friday. The employee works the regular tour except for Monday of the second week of the pay period. That day is a legal public holiday and the employee works 2 hours. Since the holiday falls on one of the employee's normal workdays and the employee has a regularly scheduled tour, he/she is entitled to pay for the hours of the regularly scheduled tour on the holiday plus pay at his/her rate of basic pay for the hours actually worked on the holiday, which are not in excess of 8 hours or overtime work. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		4	4	4	4	4			4	4	4	4	4		40
Hours Worked & Leave Used:															
Regular Hours Worked		4	4	4	4	4			HOL	4	4	4	4		36
Holiday Hours Worked									2						2
T&A Entries:															
Regular Hours		4	4	4	4	4			H	4	4	4	4		40
Holiday Pay									2						2

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 4. The number of hours actually worked on the holiday or to be paid as holiday pay are entered on a blank T&A line in the pay section of the T&A.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 40 hours is entered as 40.00; 2 hours is entered as 2.00.



Example 10-5

This is an example of holiday pay for an employee who performs service of less than 2 hours on a holiday. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regularly scheduled tour except on Monday of the first week of the pay period. That day was a legal public holiday and the employee was required to work one and one-half hours to complete a project on schedule. In addition to pay for the hours of the regularly scheduled tour on the holiday, this employee will also receive 2 hours holiday pay. An employee who is required to perform work on a holiday must be paid a minimum of 2 hours holiday pay even when less than 2 hours are worked. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked		HOL	8	8	8	8		8	8	8	8	8	8		72
Holiday Hours Worked		1	1/2												1 1/2
T&A Entries:															
Regular Hours		H	8	8	8	8		8	8	8	8	8	8		80
Holiday Pay		2													2

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8. The number of hours actually worked on the holiday or to be paid as holiday pay are entered on a blank line in the "pay" section of the T&A.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.



Example 10-6

This is an example of overtime work on a holiday. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the entire tour as scheduled except for Friday of the first week of the pay period. That day is a legal public holiday and the employee works 10 hours. Two of those 10 hours were overtime which was officially ordered and approved in advance. Regular hours worked, the hours of the employee's regular work schedule on the holiday and the hours actually worked on the holiday, including the overtime hours, are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
Holiday Hours Worked													8		8
Overtime Hours Worked													2		2
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Holiday Pay													8		8
Overtime Pay													2		2

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8. The number of hours actually worked on the holiday or to be paid as holiday pay are entered on a blank T&A line in the "Pay" section of the T&A.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80.00 hours is entered as 80.00; 2 hours is entered as 2.00

TIME AND ATTENDANCE REPORT

FIXED ACCOUNT NUMBER

EMPLOYEE NAME		SOC SECURITY NUMBER		PAY PERIOD		ENDING		DISTRIBUTION CODE	
CK	NO	YR	NO	BE	GIN	EN	ING	EMP	COND
EMPLOYEE NAME				A06		-13		1740	
SOC SECURITY NUMBER				A06		-13		1740	
PAY AND LEAVE HOURS				TRANS ACTION CODE		LOCALION		PROGRAM	
NEW ACCOUNTING DATA				7,0,1		A06		1331	
SUN				0,0,2		A06		1331	
MON				0,0,3		A06		1331	
TUE				0,0,4		A06		1331	
WED				8,0,0		A06		1331	
THU				8,0,0		A06		1331	
FRI				2,0,0		A06		1331	
SAT				0,0,5		A06		1331	
SUN						A06		1331	
MON						A06		1331	
TUE						A06		1331	
WED						A06		1331	
THU						A06		1331	
FRI						A06		1331	
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SAT						A06		1331	
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SUN						A06		1331	
MON						A06		1331	
TUE						A06		1331	
WED						A06		1331	
THU						A06		1331	
FRI						A06		1331	
SAT						A06		1331	
SUN									

Example 10-7

This is an example of holiday pay to an employee with Saturday and Sunday as regular workdays. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Saturday through Wednesday. Thursday and Friday are the employee's regular days off. Thursday is a holiday. The employee's first day off (Thursday) is designated as his/her Saturday. Since the holiday falls on the employee's Saturday, the holiday for this employee is the last scheduled workday before the holiday (Wednesday). The employee works on Wednesday. Regular hours worked, Sunday pay, the hours of the employee's regularly scheduled tour on the holiday and the hours actually worked on the holiday are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8		8		8	8	8	8			8	80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8		HOL	8		8	8	8	8			8	72
Holiday Hours Worked				8											8
T&A Entries:															
Regular Hours	8	8	8	H		8		8	8	8	8			8	80
Sunday Pay	8						8								16
Holiday Pay											8				8

Note: The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8. The number of hours actually worked on the holiday or to be paid as holiday pay are entered on a blank T&A line in the "Pay" section of the T&A.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

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Example 10-8

This is an example of holiday pay involving non-pay absence from duty on the day before and the day after the holiday. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the scheduled tour the first week of the pay period. On the second week the employee works the scheduled tour on Monday and Tuesday, is absent without leave (AWOL) on Wednesday and on leave without pay (LWOP) on Friday. Thursday is a legal public holiday and the employee works 4 hours. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8					56
Holiday Hours Worked												4			4
AWOL											8				8
LWOP													8		8
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8					64
Holiday Pay												4			4
AWOL											8				8
LWOP													8		8

Note: An employee is entitled to holiday pay for work actually performed on the holiday without regard to pay status on the day before and the day after the holiday. An employee is also entitled to paid holiday compensation (coded with letter "H") in the number of hours regularly scheduled for that day without regard to pay status on the day before and the day after the holiday whenever any work is actually performed on the holiday. Compare this example to example 9-7 in the preceding section.

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.



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## 11. OVERTIME PAY.

11.1 GENERAL. Overtime is generally defined as that time in excess of 8 hours in a day or 40 hours in a week which is (A) officially ordered or approved and (B) performed by the employee. It is payable for all full-time, part-time and intermittent tours of duty worked by employees in classified positions under the General Schedule and similar pay plans and by wage employees in prevailing and negotiated rate positions. It applies also to employees occupying summer employment positions.

Reference: FPM SUPP. 532-1, S8-4 and FPM SUPP. 990-2, Book 550, S1-3.

11.2 APPLICABILITY. Overtime applies to classified, wage and summer employees who occupy full-time, part-time and intermittent positions in the pay plans listed below.

A. CLASSIFIED EMPLOYEES.

(1) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and Pay Plan CY (school-year employees).

(2) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(3) CLASSIFICATION ACT OF 1949 General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

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(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

(1) PAY PLAN YV. Employees hired under Schedule A 213.3102(v) with occupation code 3506.

(2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A 213.3102(w) with Occupation Code 3506.

(3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A 213.3102(w).

(4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A 213.3102(w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

11.3 APPROVAL OF OVERTIME. Requests for overtime (paid overtime or compensatory time) must be approved in writing by individuals designated by the employing office. Except in emergencies, overtime should be authorized in advance. Timekeepers should not record overtime worked on T&A's prior to receipt of approved overtime authorizations. Overtime authorizations should remain on file attached to the timekeepers copies of the T&A's until an audit is performed by the General Accounting Office or for 3 years if no on-site audit is performed. The official authorized to approve overtime must certify each T&A reporting overtime worked.

11.4 COMPUTATION OF OVERTIME PAY FOR CLASSIFIED SUMMER AND WAGE EMPLOYEES. Overtime pay is computed on the rate of basic pay for classified and summer pay system employees, and for wage system employees it is computed on the scheduled rate of pay (day rate) or on the rate of basic pay (night rate) depending on whether the employee is assigned to a day shift or a night shift.

A. CLASSIFIED AND SUMMER EMPLOYEES. The following rates are paid to classified and summer employees for overtime work.

(1) One and one half times the basic hourly rate when the employee's rate of basic pay does not exceed the minimum scheduled rate of GS-10 (step 1).

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(2) One and one half times the basic hourly rate of the minimum scheduled rate of GS-10 (step 1) when the employee's rate of basic pay is more than that rate.

Note: The "minimum scheduled rate" is the rate authorized on the regular GS salary schedule (not special pay rates for Step 1, GS-10).

B. WAGE EMPLOYEES. The following rates are paid to wage employees for overtime work.

(1) DAY RATE. Overtime is computed and paid at the day rate when the employee is assigned to a day shift, even though the overtime extends into or falls entirely within night shift hours (31 Comp. Gen. 48 and 391). The day rate is the employee's "scheduled rate of pay," which means the rate of pay fixed by law or administrative action, including a retained rate of pay or a rate of pay as provided in a negotiated union contract, for the job held by the employee and before any deductions and exclusions or additional pay of any kind (FPM SUPP. 532-1, S8-2A(2)).

The "day rate" or "scheduled rate of pay" is sometimes also referred to as the "regular rate of pay".

A wage employee with a scheduled day shift, who performs overtime work, is paid at one and one-half times his/her scheduled rate of pay for each hour of overtime work performed. For example, an employee with a scheduled rate of pay of \$7.80 per hour who performs 4 hours of overtime work on a given day, will have his/her overtime pay for that day computed as follows.

Scheduled Rate of Pay (Day Rate)	\$ 7.80
Overtime Rate (1 <sup>1</sup> / <sub>2</sub> times)	<u>x150%</u>
Overtime Hourly Rate	\$ 11.70
Overtime Hours Worked	<u>x4</u>
Overtime Pay	\$ 46.80

Note: Overtime pay hours for a wage employee who is regularly assigned to a day shift and receives no night shift differential are recorded on the T&A with Transaction Code 005.

(2) NIGHT RATE. Overtime is computed and paid at the night rate when the employee is assigned to a night shift, even though the overtime extends into or falls entirely within a day shift (23 Comp. Gen. 962 and 24 Comp. Gen. 39 and 155). The night rate is the employee's "rate of basic pay," which means the scheduled rate of pay plus any night shift or environmental differential (FPM SUPP. 532-1, S8-1a(3)).

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A wage employee with a regularly scheduled night shift and entitlement to night shift differential pay, who performs overtime work, is paid at one and one-half times his/her rate of basic pay for each hour of overtime work performed. In computing overtime pay for such an employee, the scheduled rate of pay and the night shift differential are combined to produce the "rate of basic pay" (night rate) upon which the overtime rate for each hour of overtime work performed will be computed as follows.

	Shift 2	Shift 3
Scheduled Rate of Pay	\$ 7.80	\$ 7.80
Night Shift Differential	+ .59(7 <sup>1</sup> / <sub>2</sub> )	+ .78(10%)
Basic Rate of Pay (Night Rate)	8.39	8.58
Overtime Rate (1 <sup>1</sup> / <sub>2</sub> times)	x 150%	x 150
Overtime Hourly Rate	\$12.59	\$12.87
Overtime Hours Worked	x 4	x 4
Overtime Pay	\$50.36	\$51.48

Compare these examples with the previous one where the wage employee, with an identical scheduled rate of pay, worked a regularly scheduled day shift.

Note: Overtime pay hours for a wage employee who is regularly assigned to the second shift and receives shift 2 differential are recorded on the T&A with Transaction Code 025. For a wage employee who is regularly assigned to the third shift and receives shift 3 differential, overtime pay hours are recorded on the T&A with Transaction Code 035

11.5 REGULARLY SCHEDULED AND IRREGULAR, UNSCHEDULED OVERTIME. Two terms which are very widely used in connection with overtime work are (A) "regularly scheduled overtime," and (B) "irregular, unscheduled overtime." These two terms are defined below in order to place them into proper perspective and to emphasize that the essential difference between them is concerned with the occurrence in time of overtime work and not with the manner in which overtime pay is computed.

A. REGULARLY SCHEDULED OVERTIME. Regularly scheduled overtime is work which is duly authorized in advance and scheduled to recur on successive days or after specified intervals such as every Saturday during the summer season (48 Comp. Gen. 334).

B. IRREGULAR, UNSCHEDULED OVERTIME. Irregular, unscheduled overtime is overtime worked on an occasional basis.

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11.6 CREDITING OVERTIME. Overtime work is credited under a variety of rules and conditions for classified, summer and wage system employees. Following are these rules, which apply equally to all three classes of employee.

A. MINIMUM PERIOD. Overtime work performed is credited and paid for in minimum periods of 15 minutes or multiples thereof. Overtime work that amounts to less than a 15-minute multiple shall not be carried over and accumulated for pay purposes. Such amounts must be dropped on a daily basis.

B. LEAVE WITH PAY. Authorized absence from duty on leave with pay during an employee's 40-hour workweek, (including authorized absence on a legal holiday or nonworkday established by Executive or administrative order or for compensatory time off) is considered employment. Such absences do not reduce the amount of overtime earned under Title 5, U.S.C. during an administrative workweek. Leave with pay (e.g., annual and sick leave) is charged only for an absence that occurs within an employee's basic 40-hour workweek (21 Comp. Gen. 965; 25 Comp. Gen. 344; and 46 Comp. Gen. 217).

To be entitled to overtime pay an employee must actually perform duty in excess of 8 hours in a day or 40 hours in a week. Absence from duty during the basic workweek, in a paid leave or other authorized pay status, since it is considered employment, is included in computing the 8 hours in one day or 40 hours in one week, to determine the amount of overtime otherwise payable.

In the following example an employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee is on annual leave (paid leave) during the entire regularly scheduled tour Monday through Thursday. However, the employee works 10 hours on Friday and 8 hours on Saturday, thus exceeding both the 8-hour day limit and the 40-hour week limit. Note that the hours of paid leave are counted toward the accumulation of the 40 hours in a week beyond which overtime is payable. Regular hours worked, paid leave and the overtime hours worked are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used:								
Regular Hours Worked						8		8
Overtime Hours Worked						2	8	10
Annual Leave Used		8	8	8	8			32
T&A Entries:								
Regular Hours		8	8	8	8	8		40
Overtime Hours						2	8	10
Annual Leave		8	8	8	8			32

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Note: Hours of paid leave are entered in the "Pay" section of the T&A so that payment can be made to the employee and also in the "Leave" section of the T&A in order to reduce the employee's leave accounts by the number of hours used.

In the following example an employee has a regularly scheduled tour of duty of 40 hours per week, 10 hours each day, Monday through Thursday. The employee works a regularly scheduled tour Monday through Wednesday. The employee is absent on annual leave (paid leave) the first 2 hours of the scheduled tour on Thursday and works the remaining 8 hours. Since absence in a paid leave status is considered employment, and since the absence was during the first 2 hours of the duty day, it is creditable in applying the 8-hour day limit. The employee earns both regular pay, paid leave and overtime on that day, and those hours are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10			40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8			32
Overtime Hours Worked		2	2	2	2			8
Annual Leave Used					2			2
T&A Entries:								
Regular Hours		8	8	8	8			32
Overtime Hours		2	2	2	2			8
Annual Leave					2			2

C. LEAVE WITHOUT PAY. Before an employee can be paid for overtime work he/she must make up any nonpay absence from duty (AWOL, LWOP, Suspension) that falls within the period of service upon which his/her right to overtime pay is based (i.e., work in excess of 8 hours in a day or in excess of 40 hours in an administrative workweek).

(1) EXCESS OF EIGHT HOURS IN A DAY. During any one workday an employee must be in a pay status for 8 hours at the rate of pay for regular hours before he/she can be paid at the overtime rate for work performed that day. Thus, for a period of leave without pay on a scheduled workday, an equal period of work outside the scheduled tour, but on the same calendar day, must be substituted and paid at the regular rate of pay before an employee can be paid at the overtime rate for work in excess of 8 hours in a day (FPM SUPP 532-1, S8-4b and FPM SUPP 990-2, Book 550, S1-3b).

In the following example an employee has a regular work schedule of 8 hours each day, 5 days a week, Monday through Friday. The employee works the scheduled tour Monday through Thursday. On Friday the employee is charged leave without pay (LWOP) for the first 3 hours of the scheduled tour. The employee works the remaining 5 hours of the regular tour on that

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day plus an additional 4 hours for a total of 9 hours of actual work performed on that calendar day. At the end of the eighth hour worked on Friday the employee has made up the 3 hour leave without pay absence, and the one additional hour worked is paid at the overtime rate on the basis of exceeding 8 hours work in one day. Regular hours, LWOP and overtime work are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8	8		40
Overtime Hours Worked						1		1
LWOP						3		3
T&A Entries:								
Regular Hours		8	8	8	8	8		40
Overtime Hours						1		1
LWOP						3		3

Note: Hours of nonpay absence from duty, unlike hours of paid leave, are not entered in the "Pay" section of the T&A. Such hours are entered only in the "Leave" section of the T&A for leave accounting purposes.

(2) EXCESS OF FORTY HOURS IN A WEEK. During any administrative workweek an employee must be in a pay status for 40 hours at the rate of pay for regular hours before he/she can be paid at the overtime rate for work performed in the administrative workweek. Thus, for a period of leave without pay within the basic workweek, an equal period of work performed outside the basic workweek (but within the same administrative workweek) must be substituted and paid at the regular rate of pay before an employee can be paid at the overtime rate for work in excess of 40 hours in an administrative workweek (FPM Supp. 532-1, S8-4b and FPM Supp. 990-2, Book 550, S1-3b).

In the following example an employee has a regular work schedule of 8 hours each day, 5 days a week, Monday through Friday. The employee works the scheduled tour Monday through Wednesday and on Friday. On Thursday the employee is absent without leave (AWOL) for 6 hours. The employee works 8 hours on Saturday, which is outside the regularly scheduled workweek but within the same administrative workweek. At the end of the sixth hour worked on Saturday the employee has made up the 6 hour absence without pay, and the 2 additional hours worked are paid at the overtime rate on the basis of exceeding 40 hours in an administrative workweek. Regular hours, AWOL and overtime work are computed as follows.

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	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	2	8	6	40
Overtime Hours Worked							2	2
AWOL					6			6
T&A Entries:								
Regular Hours		8	8	8	2	8	6	40
Overtime Hours							2	2
AWOL					6			6

Note: Hours of nonpay absence from duty, unlike hours of paid leave, are not entered in the "Pay" section of the T&A. Such hours are entered only in the "Leave" section of the T&A for leave accounting purposes.

11.7 ABSENCE DURING SCHEDULED OVERTIME HOURS. An employee who has a regularly scheduled tour of duty that includes regularly scheduled overtime hours (e.g., six 8-hour days; four 10-hour days) receives overtime pay only when he/she actually performs work during the overtime hours, except as follows.

A. COURT OR MILITARY LEAVE. An employee who is absent on court leave or military leave receives the same pay that he/she would receive for working the regularly scheduled tour of duty (31 Comp. Gen. 173). If the employee is on court or military leave on a day he/she would otherwise receive overtime pay, he/she will receive overtime pay for the regularly scheduled overtime hours.

B. OFFICIAL TRAVEL. An employee who performs official travel receives overtime pay for travel performed during the regularly scheduled overtime hours (5 U.S.C. 5542 (b) (2) (A)).

C. COMPENSATORY TIME. An Employee receives overtime pay for regularly scheduled overtime hours when he/she is granted the use of earned compensatory time during the regularly scheduled overtime hours.

In the following example an employee has a regular work schedule of 10 hours each day, 4 days a week, Monday through Thursday. The employee works the scheduled tour Monday through Wednesday. On Thursday the employee works 8 hours and is absent on paid leave (annual) the last 2 hours of the scheduled tour. Because paid absence from duty during a period which, if worked would have been overtime, cannot be paid as overtime, the paid absence is paid as regular time. An employee may be paid overtime only for hours actually worked. Regular hours, paid leave and overtime are computed as follows.

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	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10			40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8			32
Overtime Hours Worked		2	2	2				6
Annual Leave Used					2			2
T&A Entries:								
Regular Hours		8	8	8	10			34
Overtime Hours		2	2	2				6
Annual Leave					2			2

Compare the above example to the following one, which is identical, except that the 2 hours of paid leave on Thursday occur during the first 2 hours of the scheduled tour instead of during the last 2 hours. Therefore, the employee receives overtime pay for the last 2 hours worked. Regular hours, paid leave (annual) and overtime are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10			40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8			32
Overtime Hours Worked		2	2	2	2			8
Annual Leave Used					2			2
T&A Entries:								
Regular Hours		8	8	8	8			32
Overtime Hours		2	2	2	2			8
Annual Leave					2			2

Note: An employee excused from work during scheduled overtime hours to receive medical treatment or who is in continuation of pay (traumatic leave) due to a job-related injury does not receive overtime pay (46 Comp. Gen. 217 and 20 CFR 10.206 (c)). An employee who works a 10-hour day tour and who receives overtime pay for work in excess of 8 hours in a day does not receive overtime pay when he/she performs no work on a holiday that falls on one of the regularly scheduled four 10-hour days (47 Comp. Gen. 358).

11.8 TIME IN TRAVEL STATUS. Time in travel status away from the official duty station is deemed employment which is subject to overtime compensation only when (A) it is within the employee's regularly scheduled administrative workweek, including regular overtime work, or (B) the travel (1) involves the performance of actual work while traveling, (2) is incident to travel that involves the performance of work while traveling, (3) is carried out

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under such arduous and unusual conditions that the travel is inseparable from work, or (4) results from an event which could not be scheduled or controlled administratively (5 CFR 550.112(e)).

11.9 TRANSACTION CODES. Overtime pay is recorded on the T&A with Transaction Code 005 (Overtime Pay-Regular), Transaction Code 015 (Overtime Pay-w/Fringe), Transaction Code 025 (Overtime Pay w/SFT 2 Diff and Transactions Code 035 (overtime Pay - w/SFT 3 Diff.). However, if overtime pay is to be computed on an alternate rate of pay, the T&A entries must be made with the appropriate transaction codes from Illustration 9 (T&A Reporting Transaction Codes) in the back of the handbook. Refer to section 21 of the handbook for instructions on reporting alternate rates.

11.10 T&A EXAMPLES. The T&A examples that follow illustrate:

A. OVERTIME PAY REGULAR. Illustrates payment of overtime worked in connection with a regularly scheduled full-time tour of duty by a classified employee (Example 11-1).

B. OVERTIME PAY PART-TIME. Illustrates payment of overtime to a part-time employee with a regularly scheduled tour of duty (Example 11-2).

C. OVERTIME PAY INTERMITTENT. Illustrates payment of overtime to an intermittent employee who works on an irregular or as needed basis (Example 11-3).

D. OVERTIME PAY DAY RATE. Illustrates payment of overtime to a full-time wage employee with a regularly scheduled daytime tour of duty (Example 11-4).

E. OVERTIME PAY NIGHT RATE. Illustrates payment of overtime to a full-time wage employee with a regularly scheduled tour of duty with a majority of hours in the third shift (Example 11-5).

F. PERIOD OF LEAVE WITH PAY. Illustrates payment of overtime involving a period of leave with pay (Example 11-6).

G. PERIOD OF LEAVE WITHOUT PAY. Illustrates payment of overtime involving a period of leave without pay. In example 11-7 the employee must make up a period of nonpay absence from duty to qualify for overtime pay based on work in excess of 8 hours in a day. In example 11-8, the employee must make up a period of nonpay absence from duty to qualify for overtime pay based on work in excess of 40 hours in a week.

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Overtime Pay

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H. ABSENCE DURING SCHEDULED OVERTIME HOURS. Illustrates the effect of paid absence on overtime pay during a regularly scheduled tour of duty that includes regularly scheduled overtime hours (e.g., six 8-hour days or four 10-hour days). In example 11-9 the employee is on court leave during a period in which he/she would otherwise receive overtime pay. In example 11-10 the employee is on paid leave the last 2 hours of a scheduled tour that includes regularly scheduled overtime. In example 11-11 the employee is on paid leave the first 2 hours of a scheduled tour that includes regularly scheduled overtime.

Example 11-1

This is an example of officially ordered and approved overtime work performed in excess of 8 hours in a day and 40 hours in a week. The employee is classified with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. On the second week of the pay period the employee works 2 hours overtime on Friday and 8 hours on Saturday thereby exceeding both the 8-hour day and 40 hour week limits. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour Hours Worked & Leave Used:	8	8	8	8	8	8		8	8	8	8	8	8		80
Regular Hours Worked	8	8	8	8	8	8		8	8	8	8	8	8		80
Overtime Hours Worked													2	8	10
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8		80
Overtime Hours													2	8	10

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 10 hours is entered as 10.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 11-2

This is an example of overtime pay for an employee with a part-time regularly scheduled tour of duty of 8 a.m. to noon, 4-hour day, 20-hour week, Monday through Friday. The employee works the regular tour as scheduled plus an additional 6 hours on Friday of the first week of the pay period. At the end of the eighth hour of work on that Friday the employee has completed 8 hours of work and the additional 2 hours worked are overtime on the basis of having exceeded 8 hours in one day. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	4	4	4	4	4	4	4	4	4	4	4	4	4	4	40
Regular Hours Worked	4	4	4	4	4	8		4	4	4	4	4	4	4	44
Overtime Hours Worked						2									2
T&A Entries:															
Regular Hours	4	4	4	4	4	8		4	4	4	4	4	4	4	44
Overtime Hours						2									2

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 44 hours is entered as 44.00; 2 hours is entered as 2.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 11-3

This is an example of overtime pay for an intermittent employee who works on an irregular or as needed basis. The employee works 6 hours on Monday, 4 on Wednesday and 9 on Friday of the first week of the pay period and 4 hours each on Monday, Tuesday and Wednesday of the second week of the pay period. The ninth hour of work performed by the employee on Friday of the first week of the pay period is overtime work on the basis of having exceeded 8 hours in one day. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
As-Needed Hours Worked		6		4		9			4	4	4				31
Hours Worked & Leave Used:															
Regular Hours Worked		6		4		8			4	4	4				30
Overtime Hours Worked						1									1
T&A Entries:															
Regular Hours		6		4		8			4	4	4				30
Overtime Hours						1									1

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 30 hours is entered as 30.00; 1 hour is entered as 1.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.

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Example 11-4

This is an example of overtime pay for a wage employee with a full-time regularly scheduled day shift of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works 30 minutes overtime the first Monday, 20 minutes the first Thursday and 2 hours the first Friday. The rest of the tour was worked as scheduled. Since the minimum amount of overtime that can be credited is 15 minutes, and 20 minutes overtime was worked the first Thursday, only 15 minutes, or one quarter hour was reported. Overtime for this wage employee will be computed at 1 1/2 times the employee's day rate (scheduled rate of pay) since the employee is assigned to a day shift. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked		1/2			1/4	2									23/4
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours		1/2			1/4	2									23/4

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 23/4 hours is entered as 2.75.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.

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FIXED ACCOUNT NUMBER

TIME AND ATTENDANCE REPORT

EMPLOYEE NAME		SOC SECURITY NUMBER		CK DIGIT		YR NO		PAY PERIOD BEGINNING		PAY PERIOD ENDING		AREA AGENCY		FY ACTIVITY		EMP COND		DISTRIBUTION CODE	
								A06		-13		1740		1331					
PAY AND LEAVE HOURS		NUMBER OF HOURS		TRANS ACTION CODE		FY SPLIT		AREA AGENCY		LOCALION		PROGRAM		WORK ORDER		PROGRAM DETAIL			
NEW ACCOUNTING DATA																			
SHEET 2 DIFFERENTIAL		7.0.1																	
SHEET 3 DIFFERENTIAL		0.0.2																	
MONTH DIFFERENTIAL		0.0.3																	
8 8 8 8 8 8 8 8 8 8		80.00		0.0.1															
1/2		2.75		0.0.5															
3/4																			
ANNUA				2.0.8															
SILK				2.0.9															
LVOP				2.1.1															
CUM P EARNED				2.0.7															
CUM P USED				2.1.0															
EMPLOYEE INITIALS FOR LEAVE TAKEN				7.0.2		NEW DISTRIBUTION CODE													
				7.0.3		INTERMITTENT DAYS WORKED													
				7.0.4		1 EQUALS COLA ON 2 EQUALS COLA OFF													

*Juan Tenorio*  
AUTHORIZED OFFICIAL

*Liaison Officer*  
TITLE

OVERTIME  
COMPENSATORY TIME EARNED  
ADJUSTMENT(S) PRIOR PAY PERIOD  
ADVANCED SICK LEAVE

EMPLOYEE INITIALS FOR LEAVE TAKEN  
*Jairo Molina*  
SUPERVISOR

CERTIFIED CORRECT

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LEAVE

Example 11-5

This is an example of overtime pay for a wage employee with a full-time regularly scheduled night shift of 12 midnight to 8 a.m., 8-hour day, 40-hour week, Monday through Friday. Shift 3 differential is payable for all the hours of the employee's regularly scheduled tour. The employee works 2 hours of irregular, unscheduled overtime on Friday of the first week of the pay period and 6 hours on Saturday of the second week. Overtime for this wage employee will be computed at 1 1/2 times the employee's night rate (rate of basic pay), which is obtained by adding the shift differential rate to the scheduled rate of pay. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8		80
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		80
Overtime Hours Worked						2								6	8
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Overtime w/sft 3 Diff						2								6	8
Shift 3 Differential		8	8	8	8	8		8	8	8	8	8	8		80

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 11-6

This is an example of overtime pay involving a period of leave with pay for an employee with a full-time tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee is on annual leave (paid leave) during the entire regularly scheduled tour Monday through Thursday of the first week of the pay period. The employee works 10 hours on Friday and 8 hours on Saturday, thus exceeding both the 8-hour day limit and the 40-hour week limit. Note that the hours of paid leave are counted toward the accumulation of the 40 hours in a week beyond which overtime is payable. The employee works the scheduled tour the second week of the pay period. Regular hours worked, paid leave and the overtime hours worked are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked						8			8	8	8	8	8	8	48
Overtime Hours Worked						2	8								10
Annual Leave Used		8	8	8	8										32
T&A Entries:															
Regular Hours		8	8	8	8	8			8	8	8	8	8	8	80
Overtime Hours						2	8								10
Annual Leave		8	8	8	8										32

Note: Hours of paid leave are entered in the "Pay" section of the T&A so that payment can be made to the employee and also in the "Leave" section of the T&A in order to reduce the employee's leave accounts by the number of hours used.

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 11-7

This is an example of overtime pay involving a period of leave without pay for an employee with a regularly scheduled full-time tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the scheduled tour Monday through Thursday of the first week of the pay period. On Friday the employee is charged leave without pay (LWOP) for the first 3 hours of the tour. The employee works the remaining 5 hours of the regular tour on that day plus an additional 4 hours for a total of 9 hours of actual work performed. At the end of the 8th hour worked on Friday the employee has made up the 3 hours LWOP absence and the one additional hour worked is paid at the overtime rate on the basis of exceeding 8 hours work in one day. The employee works the scheduled tour the rest of the pay period. Regular hours, LWOP and overtime work are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked						1									1
LWOP						3									3
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours						1									1
LWOP						3									3

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 1 hour is entered as 1.00; 3 hours is entered as 3.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 11-8

This is an example of overtime pay involving a period of leave without pay for an employee with a regularly scheduled full-time tour of duty of 8 a.m. to 5 p.m., 40-hour week, Monday through Friday. The employee works the scheduled tour Monday through Wednesday and on Friday of the first week of the pay period. On Thursday the employee is absent without leave (AWOL) for 6 hours. The employee works 8 hours on Saturday, which is outside the regularly scheduled workweek but within the same administrative workweek. At the end of the 6th hour worked on Saturday the employee has made up the 6 hour absence without pay and the 2 additional hours worked are paid at the overtime rate on the basis of exceeding 40 hours in an administrative workweek. The employee works the scheduled tour the rest of the pay period. Regular hours, AWOL and overtime work are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	2	8	6	8	8	8	8	8	8		80
Overtime Hours Worked							2								2
AWOL					6										6
T&A Entries:															
Regular Hours		8	8	8	2	8	6	8	8	8	8	8	8		80
Overtime Hours							2								2
AWOL					6										6

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the number of hours column as two-place decimal. Example: 80 hours is entered as 80.00; 2 hours is entered as 2.00; 6 hours is entered as 6.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 11-9

This is an example of overtime pay involving the use of court leave during a scheduled overtime period by an employee with a full-time regularly scheduled tour of 8 a.m. to 7 p.m., 10-hour day, 40-hour week, Monday through Thursday. The employee receives a summons from a court to serve on a jury and is therefore eligible to receive court leave with pay until discharged by the court. An employee who is absent on court leave (also on military leave or in travel status) receives the same pay that he/she would receive for working the regularly scheduled tour, including regularly scheduled overtime. These are the only exceptions to the rule that in order to receive overtime pay, an employee must actually perform overtime work. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	10	10	10	10	10			10	10	10	10	10	10		80
Court Leave Used															
T&A Entries:															
Regular Hours		8	8	8	8				8	8	8	8	8		64
Overtime Hours		2	2	2	2				2	2	2	2	2		16
Court Leave		10	10	10	10			10	10	10	10	10	10		80

Note: Hours of paid leave are entered in the "Pay" section of the T&A so that payment can be made to the employee and also in the "Leave" section of the T&A in order to properly account for the type of leave used.

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

Note: The official authorized to approve overtime must certify each T&A Reporting overtime worked.

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Example 11-10

This is an example that illustrates the effect of paid absence on overtime pay during a regularly scheduled tour of duty that includes regularly scheduled overtime hours. The employee has a regular work schedule of 8 a.m. to 7 p.m., 10-hour day, 40-hour week, Monday through Thursday. The employee works the scheduled tour Monday through Wednesday of the first week of the pay period. On Thursday the employee works 8 hours and is absent on paid leave (annual) the last 2 hours of the scheduled tour. Because paid absence from duty during a period which, if worked would be overtime, cannot be paid as overtime, the paid absence is paid as regular time. The employee works the scheduled tour the second week of the pay period. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10			10	10	10	10	10			80
Hours Worked & Leave Used		8	8	8	8			8	8	8	8	8			64
Regular Hours Worked		2	2	2	2			2	2	2	2	2			14
Overtime Hours Worked															2
Annual Leave Used															2
T&A Entries:															
Regular Hours		8	8	8	10			8	8	8	8	8			66
Overtime Hours		2	2	2	2			2	2	2	2	2			14
Annual Leave															2

Note: Hours of paid leave are entered in the "Pay" section of the T&A so that payment can be made to the employee and also in the "Leave" section of the T&A in order to properly account for the type of leave used.

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

Note: The official authorized to approve overtime must certify each T&A Reporting overtime worked.



Example 11-11

This example is identical to the preceding one (11-10), except that the 2 hours of paid leave on Thursday occur during the first 2 hours of the scheduled tour instead of during the last 2 hours. Therefore, the employee receives overtime pay for the last 2 hours worked. Please remember that absence from duty during the basic workweek, in a paid leave or other authorized pay status, since it is considered employment, is included in computing the 8 hours in one day or 40 hours in one week beyond which overtime is payable. Regular hours worked, paid leave and the overtime hours in this example are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10	10		10	10	10	10	10	10		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		64
Overtime Hours Worked		2	2	2	2	2		2	2	2	2	2	2		16
Annual Leave Used															2
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		64
Overtime Hours		2	2	2	2	2		2	2	2	2	2	2		16
Annual Leave															2

Note: Hours of paid leave are entered in the "Pay" section of the T&A so that payment can be made to the employee and also in the "Leave" section of the T&A in order to properly account for the type of leave used.

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

Note: The official authorized to approve overtime must certify each T&A Reporting overtime worked.

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Call-Back Overtime

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12. CALL-BACK OVERTIME

12.1 GENERAL. Call-back overtime pay is provided to compensate an employee for the inconvenience of being called back to the place of employment to perform "unscheduled duty" rather than to pay him/her on an "actual time worked" basis. Except as stated in section 12.8 below, whenever an employee is called back to perform unscheduled work, such work is considered to be at least 2 hours in duration for the purpose of overtime compensation. Classified employees receive overtime pay or compensatory time off unless restricted by the aggregate salary limitation (see section 5). There is no authority to grant wage employees compensatory time off in lieu of overtime pay. Wage employees always receive overtime pay for overtime work performed.

Reference: 5 U.S.C. 5542 (b) (1); FPM Supp. 532-1, S8-4b (8); FPM Supp. 990-2, Book 530, S1-3b (3).

12.2 APPLICABILITY. Call-back overtime applies to classified and wage employees who occupy full-time, part-time and intermittent positions in the pay plans listed below.

A. CLASSIFIED EMPLOYEES.

(1) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and Pay Plan CY (school-year employees).

(2) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(3) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

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(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

12.3 CALL-BACK SITUATIONS. A call-back situation exists when an employee is required to return to the place of employment for unscheduled duty as defined below.

A. REGULAR WORKDAY. A call-back situation exists when an employee is required to return to work on a regular workday before or after his/her regularly scheduled tour of duty, but not when the call-back period is continuous with the scheduled hours of work.

B. HOLIDAY CALL-BACK. A call-back situation exists when an employee is required to return to work outside the scheduled hours of the regular tour on a holiday.

C. SCHEDULED NONWORKDAY. A call-back situation exists when an employee is required to return to work on one of his/her scheduled nonworkdays.

12.4 UNSCHEDULED DUTY. For call-back pay purposes, unscheduled duty is duty that is ordered within the administrative workweek in which the duty is performed (37 Comp. Gen. 1).

12.5 OVERTIME SCHEDULED IN ADVANCE. For call-back pay purposes, overtime that is scheduled in advance of the beginning of an administrative workweek is "scheduled" overtime duty, and is not covered by the 2-hour minimum pay requirement for call-back duty (37 Comp. Gen. 1). Also, call-back overtime is not paid if an employee reports for "scheduled" overtime work and is excused because of lack of work, weather or other reasons without performing overtime work (40 Comp. Gen. 379).

12.6 CALL-BACK CONTINUOUS WITH SCHEDULED TOUR. The minimum 2 hours of overtime pay (or compensatory time) is not paid when an employee performs unscheduled overtime work immediately following the scheduled tour, or when called in early for duty that merges with and continues into the scheduled hours of duty for that day (45 Comp. Gen. 53).

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12.7 CALL-BACK OVERTIME NOT PERFORMED. An employee receives call-back overtime pay (or compensatory time) even though work is not actually performed as a result of the employee being called back to duty (40 Comp. Gen. 379).

12.8 CALL-BACK WORK IS NOT OVERTIME. An employee is paid on an "actual time worked" basis at his/her rate of basic pay if the call-back work is not considered as overtime hours for purposes of overtime pay (unpublished Comp. Gen. Decision B-163730, dated April 26, 1963). This rule is illustrated in the following examples for an employee with a regular work schedule of 10 hours each day, 7 a.m. to 6 p.m., Monday through Thursday.

A. BASIC RATE PAID FOR CALL-BACK DUTY. The employee is called back to work on Friday, and works for 1 hour from 10 p.m. to 11 p.m. The call-back work is not overtime, i.e., in excess of 8 hours in a day or in excess of 40 hours of basic pay in an administrative workweek. Therefore, the employee must be paid at his/her rate of basic pay for only the one hour of call-back work, i.e., the time actually worked. Regular and overtime hours are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10			40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8			32
Overtime Hours Worked		2	2	2	2			8
Call-Back Work							1	1
T&A Entries:								
Regular Hours		8	8	8	8	1		33
Overtime Hours		2	2	2	2			8

B. OVERTIME PAID FOR CALL-BACK DUTY. The employee is called back to work on Wednesday, and works for 1 hour from 10 p.m. to 11 p.m. The call-back work is overtime, i.e., work in excess of 8 hours in one day. Therefore, the employee must be paid the minimum 2-hours call-back overtime. Regular and overtime hours are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10			40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8			32
Overtime Hours Worked		2	2	2	2			8
Call-Back Work				1				1
T&A Entries:								
Regular Hours		8	8	8	8			32
Overtime Hours		2	2	4	2			10

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12.9 SEPARATE CALL-BACK INCIDENTS. An employee receives the minimum 2 hours of overtime pay (or compensatory time) for each separate time he/she is called back for unscheduled duty. This is true even though the second or subsequent returns occur before the expiration of 2 hours from the time that the employee previously reported for duty (35 Comp. Gen. 448).

12.10 TRANSACTION CODES. There is no unique transaction code to report call-back overtime on the T&A. Call-back overtime is generally reported with the Transaction Code 005 (Overtime Pay-Regular), which is used to report regularly scheduled and irregular, unscheduled overtime. However, if call-back overtime is to be computed on an alternate rate of pay, the applicable transaction code is 105. Refer to section 21 of the handbook for instructions on reporting alternate rates.

12.11 T&A EXAMPLES. The T&A examples that follow illustrate:

A. CALL-BACK ON REGULAR WORKDAY. Illustrates call-back overtime pay for an employee required to return to work on a regular workday after completion of the regularly scheduled tour for the day (Example 12-1).

B. CALL-BACK ON HOLIDAY. Illustrates call-back overtime pay for an employee required to return to work outside the scheduled hours of the regular tour on a holiday (Example 12-2).

C. CALL-BACK ON SCHEDULED NONWORKDAY. Illustrates call-back overtime pay for an employee required to return to work on one of his/her scheduled nonworkdays (Example 12-3).

D. CALL-BACK OVERTIME NOT PERFORMED. Illustrates call-back overtime pay for an employee even though no actual work is performed as a result of the employee being called back to duty (Example 12-4).

E. CALL-BACK WORK IS NOT OVERTIME. Illustrates the reporting of call-back work which is not considered as overtime for purposes of overtime pay. In the following two examples the employee has a regular work schedule of 10 hours each day, 7 a.m. to 6 p.m., Monday through Thursday. In example 12-5 the call-back work is not overtime. In contrast, the call-back work in Example 12-6 is overtime.

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Example 12-1

This is an example of call-back overtime for an employee required to return to work on a regular workday. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the tour as scheduled. In addition, on Friday of the second week of the pay period the employee is called back to duty at 6 p.m. to complete a special assignment. At 7 p.m. the assignment is completed and the employee is released from duty. Two hours credit for overtime must be reported on the T&A even though the employee only worked one hour. Regular and overtime hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		80
Call-Back Work													1		1
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Overtime Hours													2		2

Note: In this example, if the employee had remained on the job from 5 p.m. to 6 p.m. to complete the special assignment instead of being called back after completing the regular tour and going home, he/she would have been entitled to overtime for only the one hour actually worked.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 2 hours is entered as 2.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 12-2

This is an example of call-back overtime for an employee required to return to work outside the hours of his/her regularly scheduled tour on a holiday. The employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40 hour week, Monday through Friday. The employee works the regular tour Monday through Friday of the first week of the pay period and Monday through Thursday of the second week. Friday of the second week of the pay period is a legal public holiday and the employee does not work the scheduled tour (8 a.m. to 5 p.m.) on that day; however; at 7 p.m. the employee is asked to report to work. The employee works one-half hour from 7 p.m. to 7:30 p.m. making emergency repairs on a machine and is then released from duty. Regular, holiday and overtime hours are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	HOL	72
Call-Back Work														1/2	1/2
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	H	80
Overtime Hours														2	2

Note: In this example, if the employee had worked the one-half hour during the hours of the regularly scheduled tour for that day, he/she would have been paid 2 hours of holiday pay instead of 2 hours overtime pay. The letter "H" is entered in the day column for the holiday on the "REGULAR" pay line of the T&A and is considered to represent the number of regularly scheduled hours the employee would have worked on that day if no holiday had occurred. In this example that number is 8.

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account number to use for actual reporting.



Example 12-3

This is an example of call-back overtime for an employee required to return to work on one of his/her scheduled nonworkdays. The employee works a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regularly scheduled tour on both weeks of the pay period. On Saturday of the first week of the pay period, which is a nonworkday within the employee's administrative workweek, the employee is required to return to the place of employment to complete work on an important report. The employee completes the report in one and one-half hours and is released from duty. Two hours overtime pay is paid to the employee even though he/she only worked one and one-half hour. Regular and overtime hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
Call-Back Work							1 1/2								1 1/2
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours							2								2

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 1 1/2 hours is entered as 1.50; 2 hours is entered as 2.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.

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Example 12-4

This is an example of call-back overtime for an employee who is required to return to work on a regular workday but performs no actual work. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regular tour. On Wednesday of the first week of the pay period the employee is called back to duty at 6 p.m. for a special job but is released without performing actual work due to lack of the proper materials to do the job. The employee receives 2 hours overtime pay even though work is not actually performed as a result of the employee being called back to duty. Regular and overtime hours are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		80
Call-Back Work				0											0
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Overtime Hours				2											2

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 2 hours is entered as 2.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.

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Example 12-5

This is an example of call-back work paid on an "actual time worked" basis because the call-back work is not considered overtime hours for purposes of overtime pay. The employee has a regularly scheduled full-time tour of duty of 7 a.m. to 6 p.m., 10-hour day, 40-hour week, Monday through Thursday. The employee works the regular tour as scheduled. On Friday of the first week of the pay period the employee is called back to work for 1 hour from 10 p.m. to 11 p.m. The call-back work is not overtime, i.e., in excess of 8 hours in a day or in excess of 40 hours in a week. Therefore, the employee must be paid at his/her rate of basic pay for only the one hour of call-back work, i.e., the time actually worked. Regular and overtime hours are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10	10		10	10	10	10	10	10		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		64
Overtime Hours Worked		2	2	2	2	2		2	2	2	2	2	2		16
Call-Back Work							1								1
T&A Entries:															
Regular Hours		8	8	8	8	8	1	8	8	8	8	8	8		65
Overtime Hours		2	2	2	2	2		2	2	2	2	2	2		16

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 65 hours is entered as 65.00; 16 hours is entered as 16.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.

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Example 12-6

This is an example of call-back work paid as overtime (compare to previous example) because the call-back work is overtime hours for purposes of overtime pay. The employee has a regularly scheduled full-time tour of duty of 7 a.m. to 6 p.m., 10-hour day, 40 hour week, Monday through Thursday. The employee works the regular tour as scheduled. On Wednesday of the first week of the pay period the employee is called back to work for 1 hour from 10 p.m. to 11 p.m. The call-back work is overtime, i.e., in excess of 8 hours is one day. Therefore, the employee must be paid the minimum 2-hours call-back overtime. Regular and overtime hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10	10		10	10	10	10	10	10		80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		64
Overtime Hours Worked		2	2	2	2	2		2	2	2	2	2	2		16
Call-Back Work				1											1
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		64
Overtime Hours		2	2	4	2	2		2	2	2	2	2	2		18

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 64 hours is entered as 64.00; 18 hours is entered as 18.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.

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13. FLSA OVERTIME

13.1 GENERAL. Under certain conditions employees covered by the Fair Labor Standards Act (FLSA) receive a greater overtime pay benefit than the benefit payable by application of Title 5, U.S. Code pay rules. Title 5 contains the general provisions governing wage payments to federal employees, including the computation of pay for overtime work. The 1974 Amendments to the Fair Labor Standards Act introduced a new concept (method) into the federal pay system for the computation of overtime pay. This new overtime computation method is in addition to and not a replacement for the traditional method used under Title 5. This means, of course, that certain employees, those who are nonexempt under the FLSA, are subject to two overtime wage computation methods—Title 5 and FLSA.

Reference: Fair Labor Standards Amendments of 1974 (Public Law 93-259) and FPM Letter No. 551-1 and attachments, dated May 15, 1974.

13.2 APPLICABILITY. employees covered by the FLSA, that is, those entitled to receive FLSA overtime pay are identified in the lower left-hand corner in the "Remarks" portion of the T&A by the letter "N" (non-exempt). Employees not covered by the FLSA, that is, those not entitled to receive FLSA overtime pay, are identified in the lower left-hand corner in the "Remarks" portion of the T&A by the letter "E" (exempt). This section of the Timekeepers Handbook applies only to employee's coded "N" on their T&A's. The T&A reporting procedure described in this section is to be used only for them as work conditions warrant. Please note, however, that many employees coded "E" are still eligible to receive overtime pay under Title 5 pay rules. For these employees the overtime T&A reporting procedures described in other section of the handbook, particularly section 11, continue to apply. However, in no case should the T&A's of employee coded "E" be reported as described in this section of the handbook. Again, this section applies only to employees coded "N."

13.3 FLSA OVERTIME ENTITLEMENT. Under FLSA pay rules, overtime entitlement begins to accrue only after an employee has completed more than 40 hours of actual work in an administrative workweek and where certain so-called "includable" types of payments have been made to the employee.

A. INCLUDABLE PAYMENTS. The FLSA provides that the following types of payments are to be included in the computation of overtime pay to non-exempt employees.

(1) REGULAR PAY. This is pay for regular hours worked paid at the rate of basic pay to classified employees and at the scheduled rate of pay to wage employee (See section 4).

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(2) NIGHT DIFFERENTIAL. This is premium pay paid to classified employees at the rate of 10 percent of their rate of basic pay for all regularly scheduled hours worked between the hours of 6 p.m. and 6 a.m. (See section 5).

(3) NIGHT SHIFT DIFFERENTIAL. This is premium pay paid to wage employees for work performed on a regularly scheduled basis on the second or third shift or both (See section 7).

(4) HAZARD DUTY PAY. This is a differential not exceeding 25 percent of the rate of basic pay paid to classified employees who perform hazardous duties or duties involving physical hardship (See section 18).

(5) ENVIRONMENTAL DIFFERENTIAL. This is a premium differential paid to wage employees exposed to duty involving unusual physical hardship or hazard (See section 19).

(6) SUNDAY PAY. This is a premium differential paid to classified and wage employee for regularly scheduled hours of Sunday work.

(7) COST OF LIVING ALLOWANCE (COLA). This is an allowance paid certain classified and similar pay system employees serving in non-foreign areas outside the continental limits of the United States (See section 20).

(8) HOLIDAY PAY. This is premium pay paid at their regular rate of pay to classified and wage employees for work actually performed on a holiday (See section 10).

B. REGULAR RATE. Once it has been determined that an employee is entitled to overtime pay, it becomes necessary to compute what is referred to in the FLSA as the employee's "regular rate." The regular rate is computed by adding up all includable payments made for all hours of actual work performed during the week and then dividing the sum by the total number of actual hours worked. The employee is then entitled to an additional one-half the regular rate for each hour of actual work performed which is in excess of 40 hours for the week. This additional amount is added to the first sum and the result is the total amount due the employee for the week under the FLSA. This is compared to what the employee would receive under the Title 5 pay rules, and the employee is entitled to be paid the greater amount. Thus, two computations are necessary.

C. TWO COMPUTATIONS. The two computations required to determine under which method-Title 5 or FLSA-the employee will derive the greater benefit is illustrated by the following example.

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In this example a classified employee has a regularly scheduled full-time tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee, who is paid a \$6.28 hourly rate of basic pay, works the regularly scheduled tour Monday through Friday. The employee also works 2 irregular overtime hours on Thursday and 4 on Friday. The overtime on both days is worked under hazardous duty conditions. Regular hours, overtime hours and hazardous duty are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8	8		40
Overtime Hours Worked					2	4		6
T&A Entries:								
Regular Hours		8	8	8	8	8		40
Overtime Hours					2	4		6
Hazard Duty Hours*					10	12		22

\*When an employee performs duty for which hazard duty pay is authorized, the employee is paid hazard duty pay for all the hours in pay status for the day on which the hazardous duty was performed. Hazard duty pay is therefore payable for the entire period of time worked on Thursday (10 hours) and for the entire period of time worked on Friday (12 hours).

The actual pay computations under both Title 5 and FLSA pay rules based on the above example are illustrated below.

(1) TITLE 5.

	Hours	Rate of Pay	Amount
Regular Pay	40	\$6.28	\$251.20
Overtime (Time and one-half)	6	9.42	56.52
Hazard Duty (25% of Basic Rate)	22	1.57	34.54
Gross Pay (Title 5)			<u>\$342.26</u>

(2) FLSA.

	Hours	Rate of Pay	Amount
Actual Hours Worked (Basic Rate)	46	\$6.28	\$288.88
Hazard Duty (25% of Basic Rate)	22	1.57	34.54
			<u>\$323.42</u>
Regular Rate ( $\$323.42 \div 46$ )		7.04	
Overtime ( $\$7.04 \div 2$ ) (Hrs. > 40)	6	3.52	21.12
Gross Pay (FLSA)			<u>\$344.54</u>

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In this example the FLSA computation is greater than the Title 5 computation; consequently, the employee is entitled to be paid the greater amount computed under the FLSA pay rules.

13.4 MODIFIED T&A REPORTING FOR FLSA. Generally, entitlement to overtime pay is predicated on the concept of an 8-hour day and a 40-hour workweek. This holds true whether overtime pay is computed under Title 5 pay rules or FLSA pay rules. However, there is one major difference between the two sets of rules. Under Title 5, time and attendance can be reported on a biweekly basis, that is, for an entire 2-week pay period straight across on the T&A. Under FLSA, the 8-hour day, 40-hour basic workweek concept requires that time and attendance be reported and accumulated on a weekly basis. Therefore, it is necessary that time and attendance for FLSA eligible employees be reported and accumulated separately for each of the two weeks of a pay period when certain FLSA reporting criteria is present.

13.5. FLSA REPORTING CRITERIA. The modified T&A reporting method will be used only for non-exempt (Code "N") employees who, during any given pay period, have been paid for overtime work performed in either week of the pay period and who also received other "includable" premium payments for the same week or weeks in which overtime work was performed. These three elements (Code "N", overtime pay and other premium pay) are essential if computation of overtime pay under FLSA pay rules is to yield a greater benefit to the employee than the benefit yielded under the Title 5 pay rules.

And only when these three elements are present will it be necessary to use the modified reporting method. Otherwise, the customary reporting procedure is to be used. Again, the modified reporting method will be used only for non-exempt employees (Code "N" on the T&A) and only in those instances where in either or both weeks of the pay period they have been paid for:

- A. Overtime work performed, plus
- B. Any or all of the following types of premium pay:
  - (1) Night Differential
  - (2) Night Shift Differential
  - (3) Hazard Duty Pay
  - (4) Environmental Differential
  - (5) Sunday Pay
  - (6) Cost of Living Allowance (COLA)

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13.6 WEEKLY RECORDING. Weekly recording for employees eligible for FLSA overtime pay is accomplished in somewhat the same manner used annually to split the cost between fiscal years in the pay period that covers the ending of one fiscal year and the beginning of the ensuing one. Numeric codes are used in the "FY Split" column of the T&A to differentiate between the two weeks of a pay period. Code "1" is used for the first week and Code "2" is used for the second week. Weekly recording with Codes "1" and "2" to distinguish between the two weeks of a pay period is accomplished as follows.

In the account number portion of the T&A, a "1" is entered in the "FY Split" column for any time reported for the first week of the pay period. Any time reported for the second week of the pay period is entered on the blank lines with a "2" in the "FY Split" column. Thus, there will be at least two line entries for every type of pay reported, provided, of course, that the pay extends beyond the first week of the pay period. For example, if regular pay, night differential and overtime are being reported, the time for the first week of the pay period will be recorded on the "Regular" and "Night Diff" preprinted lines and on a blank line for the overtime work, with a "1" in the "FY Split" column.

Then for the second week of the pay period, the regular pay, night differential and overtime work entries will be recorded on separate blank lines with a "2" in the "FY Split" column and the appropriate transaction codes in the "Transaction Code" column. Thus, for every type of pay reported (and this applies also to every type of leave used), each type must be reported on at least two separate lines if that type of pay (or leave) extends beyond the first week of the pay period.

The actual preparation of T&A's for FLSA overtime pay is illustrated in the examples that follow at the end of this section of the handbook. Please take particular note of example 13-4 which illustrates the use of Transaction Code 008 and example 13-5 which illustrates the use of Transaction Code 020. These transaction codes are used in the "Pay" section of the T&A to report certain periods of paid nonwork in order to exclude them from the FLSA overtime wage computation.

13.7 TRANSACTION CODE 008 CALL-BACK OVERTIME NOT WORKED. The Transaction Code 008 is prescribed for use on the T&A to report that portion of call-back overtime which may not actually have been worked by the employee. As explained in section 12 of the handbook, an employee so entitled is guaranteed two hours pay for call-back work even though he/she may not have actually worked the two hours. Under FLSA pay rules, if such an employee works only one hour, the pay for the hour not worked must be reported separately in order to exclude it from the FLSA overtime pay computation.

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The following reporting procedure will be followed in order to facilitate the computation of FLSA overtime pay when an employee has been paid for a portion of call-back overtime not worked. As an example, an employee with a regular tour of duty of 8 a.m. to 5 p.m. is called back to work at 6 p.m. to complete a special assignment. At 7 p.m., the assignment is completed and the employee is released from duty. Two hours credit for overtime with Transaction Code 005 must be reported on the T&A although the employee only worked one hour overtime. The one hour not actually worked must also be reported on the T&A as a separate line item with Transaction Code 008. And, of course, a "1" or a "2" must be entered in the "FY Split" column to designate the week of the pay period in which the call-back work was performed (See T&A example 13-4).

13.8 TRANSACTION CODE 020 PAID HOLIDAY. The Transaction Code 020 is prescribed for use on the T&A to denote paid holiday hours as a period of paid nonwork for FLSA overtime pay computation purposes. As explained in section 9 of the handbook, the time from which an employee is excused from performing duty on a holiday is called "Paid Holiday". On a paid holiday an eligible employee receives the normal pay for regular hours he/she would have worked had the holiday not occurred. A paid holiday, therefore, represents paid hours for a period of time not worked. And since in our T&A reporting system the letter "H" is coded in the appropriate day column for the holiday on the "Regular" pay line of the T&A, and since the number of hours represented by the letter "H" are included in the total number of hours reported for that line entry with the Transaction Code 001, the computer has no way of distinguishing a paid holiday from a normal workday reported on that same line. To make this distinction, and in order to comply with the FLSA pay rules, a paid holiday, in addition to being reported with the letter "H", must also be reported separately with the Transaction Code 020 in order to exclude it from the FLSA overtime pay computation.

The following reporting procedure will be followed in order to facilitate the computation of FLSA overtime pay when an employee receives paid holiday compensation. The letter "H" is entered in the appropriate day column for the holiday on the "Regular" pay line. And, when totaling the regular hours to make an entry in the "Number of Hours" column, the "H" is considered to represent the number of regular hours the employee normally would have worked on that day if no holiday had occurred. Thus, if the employee was regularly scheduled to work 8 hours on the holiday, the "H" would be counted as 8. To satisfy the FLSA overtime pay computation requirements, the 8 hours must also be reported on the T&A as a separate line item. The 8 hours are entered in the appropriate day column for the holiday on the first available blank line in the "Pay" section with Transaction Code 020. And, of course, a "1" or a "2" must be entered in the "FY Split" column to designate the week of the pay period in which the holiday occurred (See example 13-5).

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13.9 T&A EXAMPLES. The T&A examples that follow illustrate:

A. FLSA OVERTIME NIGHT DIFFERENTIAL. Illustrates payment to a non-exempt classified employee who meets the requirements for FLSA overtime pay by working overtime and earning night differential pay (Example 13-1).

B. FLSA OVERTIME NIGHT SHIFT DIFFERENTIAL AND SUNDAY PAY. Illustrates payment to a non-exempt wage employee who meets the requirements for FLSA overtime pay by working overtime and earning night shift differential and Sunday pay (Example 13-2).

C. FLSA OVERTIME HAZARD DUTY. Illustrates payment to a non-exempt classified employee who meets the requirements for FLSA overtime pay by working overtime and earning hazard duty pay (Example 13-3).

D. FLSA OVERTIME COLA. Illustrates payment to a non-exempt classified employee in Alaska who meets the requirements for FLSA overtime pay by working overtime and earning a cost of living allowance (COLA) (Example 13-4).

E. FLSA OVERTIME LEAVE USED. Illustrates the reporting of leave used and payment to a non-exempt classified employee who meets the requirements for FLSA overtime pay by working overtime and earning night differential pay (Example 13-5).

F. FLSA OVERTIME CALL-BACK OVERTIME. Illustrates the special reporting of call-back overtime not worked and payment to a non-exempt classified employee who meets the requirements for FLSA overtime pay by working overtime and earning night differential pay (Example 13-6).

G. FLSA OVERTIME PAID HOLIDAY. Illustrates the special reporting of a paid holiday and payment to a non-exempt classified employee who meets the requirements for FLSA overtime pay by working overtime, by working on the holiday and by earning Sunday pay (Example 13-7).

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Example 13-1

In this example the employee has met all the requirements for entitlement to FLSA overtime pay on at least one of the two weeks of the pay period. The employee is (1) non-exempt, i.e., Code "N" on the T&A; (2) has worked overtime; and (3) has earned other premium pay. In this example the employee received night differential pay. The employee is classified and has a regularly scheduled full-time tour of duty of 3 p.m. to midnight (lunch 7-8 p.m.), 8-hour day, 40-hour week, Monday through Friday. The employee works the entire tour as scheduled plus 2 hours of irregular overtime on Friday and 8 hours on Saturday of the second week of the pay period. Night differential is payable for the regularly scheduled hours worked between 6 p.m. and 6 a.m., each day (5 hours each day excluding the lunch break). Night differential is not payable on the overtime hours worked because they are not regularly scheduled overtime hours. Regular, night differential and overtime hours are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked													2	8	10
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Night Differential	5	5	5	5	5	5		5	5	5	5	5	5	5	50
Overtime Hours													2	8	10

Entries required on the T&A to report the time to be paid are illustrated on the following page. Weekly reporting of pay and leave is required using Code "1" in the "FY Split" column of the T&A for the first week of the pay period and Code "2" for the second week. The codes ("1" or "2") must be used opposite each and every pay and leave line entry reported on the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

Note: This employee does not qualify for FLSA overtime in the first week of the pay period because no overtime was worked. Note also that the official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 13-2

In this example the employee has met all the requirements for entitlement to FLSA overtime pay on both weeks of the pay period. The employee is (1) non-exempt, i.e., Code "N" on the T&A; (2) has worked overtime; and (3) has earned other premium pay. In this example the employee received night shift differential and Sunday pay. This is a wage employee with a regularly scheduled full-time tour of duty of 1 p.m. to midnight (lunch 6-7 p.m.), 10-hour day, 40-hour week, Sunday through Wednesday. Shift 2 differential is payable for the entire tour. The employee is entitled to overtime for the ninth and tenth hours of each regular day worked to be computed including shift 2 differential. Sunday pay will be paid at 25 percent of the employee's night rate (basic rate of pay) since the employee is assigned to a night shift. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	10	10	10	10	10	10	10	10	10	10	10	10	10	10	80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8	8	8	8	8	8	8	8	8	8	8	8	64
Overtime Hours Worked	2	2	2	2	2	2	2	2	2	2	2	2	2	2	16
T&A Entries:															
Regular Hours	8	8	8	8	8	8	8	8	8	8	8	8	8	8	64
Shift 3 Differential	8	8	8	8	8	8	8	8	8	8	8	8	8	8	64
Overtime w/Sft 3 Diff	2	2	2	2	2	2	2	2	2	2	2	2	2	2	16
Sunday Pay w/Sft 3 Diff	8							8							16

Entries required on the T&A to report the time to be paid are illustrated on the following page. Weekly reporting of pay and leave is required using Code "1" in the "FY Split" column of the T&A for the first week of the pay period and Code "2" for the second week. The codes ("1" or "2") must be used opposite each and every pay and leave line entry reported on the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Illustration 9 in the back of the handbook contains a complete list of T&A reporting transaction codes.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 13-3

In this example the employee has met all the requirements for entitlement to FLSA overtime pay on at least one of the two weeks of the pay period. The employee is (1) non-exempt, i.e., Code "N" on the T&A; (2) has worked overtime; and (3) has earned other premium pay. In this example the employee received hazard duty pay. The employee is classified and has a regularly scheduled full-time tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. In the second week of the pay period the employee worked overtime as follows: 14 hours on Sunday, 12 hours on Monday, 1/2 hour on Tuesday and 9 hours on Wednesday. Hazardous duty was performed during the 14 overtime hours worked on Sunday and during the 12 overtime hours worked on Monday. Hazard duty pay is payable during the entire period of time worked on Monday. Regular, overtime and hazard duty hours are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked								14	12	1/2	9				35 1/2
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours								14	12	1/2	9				35 1/2
Hazard Duty Hours								14	20						34

Entries required on the T&A to report the time to be paid are illustrated on the following page. Weekly reporting of pay and leave is required using Code "1" in the "FY Split" column of the T&A for the first week of the pay period and Code "2" for the second week. The Codes ("1" or "2") must be used opposite each and every pay and leave line entry reported on the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

Note: This employee does not qualify for FLSA overtime in the first week of the pay period because no overtime was worked. Note also that the official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 13-4

In this example the employee has met all the requirements for entitlement to FLSA overtime pay on both weeks of the pay period: The employee is (1) non-exempt, i.e., Code "N" on the T&A; (2) has worked overtime; and (3) has earned other premium pay. This is a classified employee whose regular post of duty is in Alaska. As such, the employee is authorized a cost of living allowance (COLA). The employee has a regularly scheduled full-time tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works 2 hours overtime on Wednesday, Thursday and Friday of the first week of the pay period and 2 hours on Monday and Tuesday of the second week. No COLA entries are made on the T&A since COLA is paid automatically to entitled employees at a fixed percentage of basic pay for each hour worked or in pay status. Refer to section 20 of the handbook for an explanation of the T&A entries required to establish entitlement to COLA. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked			2	2	2	2		2	2						10
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours			2	2	2	2		2	2						10

Entries required on the T&A to report the time to be paid are illustrated on the following page. Weekly reporting of pay and leave is required using Code "1" in the "FY Split" column of the T&A for the first week of the pay period and Code "2" for the second week. The codes ("1" or "2") must be used opposite each and every pay and leave line entry reported on the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 13-5

In this example the employee has met all the requirements for entitlement to FLSA overtime pay on both weeks of the pay period. The employee is (1) non-exempt, i.e., Code "N" on the T&A; (2) has worked overtime; and (3) has earned other premium pay. The employee is classified with a regularly scheduled full-time tour of duty of 3 p.m. to midnight (lunch 7-8 p.m.), 8-hour day, 40-hour week, Monday through Friday. The employee used annual leave from 10 p.m. to midnight on Friday of the first week of the pay period and again on Monday and Tuesday of the second week. The employee also worked 8 hours of first shift overtime on both Saturdays of the pay period. Night differential is payable for the regularly scheduled hours worked between 6 p.m. and 6 a.m. each day (5 hours each day excluding the meal break). Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour Hours Worked & Leave Used:	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
Regular Hours Worked	8	8	8	8	8	6	8	6	6	8	8	8	8	8	74
Overtime Hours Worked							8							8	16
Annual Leave Used						2		2	2						6
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours							8							8	16
Night Differential	5	5	5	5	5	5		5	5	5	5	5	5	5	50
Annual Leave Used						2		2	2						6

Entries required on the T&A to report the time to be paid are illustrated on the following page. Weekly reporting of pay and leave is required using Code "1" in the "FY Split" column of the T&A for the first week of the pay period and Code "2" for the second week. The codes ("1" or "2") must be used opposite each and every pay and leave line entry reported on the T&A. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 13-6

In this example the employee has met all the requirements for entitlement to FLSA overtime pay on at least one of the two weeks of the pay period. The employee is (1) non-exempt, i.e., Code "N" on the T&A; has worked overtime; and (3) has earned other premium pay. The employee is classified and has a regularly scheduled full-time tour of duty of 3 p.m. to 11:30 p.m. (lunch 7-7:30 p.m.), 8-hour day, 40-hour week, Monday through Friday. The overtime on Thursday and Friday of the second week of the pay period occurred after the end of the regular shift and is call-back overtime. One hour of the Friday overtime is call-back overtime not worked that must be reported as a separate line item on the T&A with the Transaction Code 008 (See section 13.7). Night differential is payable for the regularly scheduled hours worked that fall between 6 p.m. and 6 a.m. (5 hours each day excluding the lunch break). Since the overtime worked on Thursday and Friday was not regularly scheduled overtime it does not carry entitlement to night differential pay even though it occurred between the hours 6 p.m. and 6 a.m. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour					8	8	8	8	8	8	8	8	8	8	80
Hours Worked & Leave Used:					8	8	8	8	8	8	8	8	8	8	80
Regular Hours Worked					8	8	8	8	8	8	8	8	8	8	80
Call-back Overtime												2	1		3
T&A Entries:															
Regular Hours					8	8	8	8	8	8	8	8	8	8	80
Overtime Hours												2	2		4
Call-back Overtime Not Worked													1		1
Night Differential					5	5	5	5	5	5	5	5	5	5	50

Entries required on the T&A to report the time to be paid are illustrated on the following page. Weekly reporting of pay and leave is required using Code "1" in the "FY Split" column of the T&A for the first week of the pay period and Code "2" for the second week. The codes ("1" or "2") must be used opposite each and every pay and leave line entry reported on the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

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Example 13-7

In this example the employee has met all the requirements for entitlement to FLSA overtime pay on both weeks of the pay period. The employee is (1) non-exempt, i.e., Code "N" on the T&A; (2) has worked overtime; and (3) has earned other premium pay. The employee is classified and has a regularly scheduled full-time tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Sunday through Thursday. The employee worked irregular overtime (2 hours each day) on Monday and Tuesday of the first week of the pay period and Wednesday and Thursday of the second week. The employee is eligible for Sunday pay, having Sunday as a regularly scheduled workday. Thursday of the first week of the pay period is a public legal holiday and the employee works 4 hours and is entitled to pay for the hours of the regularly scheduled tour on the holiday plus pay at his/her regular rate of pay for the hours actually worked on the holiday, which are not in excess of 8 hours or overtime work. The paid holiday, in addition to being reported with the Code "H" must also be reported as a separate line item with the Transaction Code 020 (See section 13.8). Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour Hours Worked & Leave Used	8	8	8	8	8			8	8	8	8	8	8		80
Regular Hours Worked	8	8	8	8	HOL			8	8	8	8	8	8		72
Overtime Hours Worked	2	2						2	2						8
Holiday Hours Worked					4										4
T&A Entries:															
Regular Hours	8	8	8	8	H			8	8	8	8	8	8		80
Overtime Hours		2	2					2	2						8
Sunday Pay	8							8							16
Holiday Pay					4										4
Paid Holiday															8

Entries required on the T&A to report the time to be paid are illustrated on the following page. Weekly reporting of pay and leave is required using Code "1" in the "FY Split" column of the T&A for the first week of the pay period and Code "2" for the second week. The codes ("1" or "2") must be used opposite each and every pay and leave line entry reported on the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account number to use for actual reporting.

TIME AND ATTENDANCE REPORT

FIXED ACCOUNT NUMBER

EMPLOYEE NAME		SOC SECURITY NUMBER		PAY PERIOD		FIXED ACCOUNT NUMBER		EMP. COND.		DISTRIBUTION CODE				
CK	YR	NO	ENDING	NO	ENDING	AREA AGENCY	ACTIVITY	PLAN	COND	AREA AGENCY	DISTRIBUTION CODE			
						A06	-13	1740	1331					
NEW ACCOUNTING DATA														
TRANS ACTION CODE	NUMBER OF HOURS	PAY AND LEAVE HOURS							LOC. TION	FY	ACTIVITY	PROGRAM		
		SUN	MON	TUE	WED	THU	FRI	SAT			ELEM	COMP	WORK ORDER	PROGRAM DETAIL
7,0,1	40.00	8	8	8	8	8	8	8						
0,0,2	4.00													
0,0,3	8.00													
0,0,4	4.00													
0,0,5	8.00													
0,0,7	4.00													
0,1,9	8.00													
0,2,0	40.00													
0,0,1	4.00													
0,0,5	8.00													
0,0,7	4.00													
2,0,8	2.08													
2,0,9	2.09													
2,1,1	2.11													
2,0,7	2.07													
2,1,0	2.10													
APPROVED														
NEW DISTRIBUTION CODE												7,0,2		
INTERMITTENT DAYS WORKED												7,0,3		
1 EQUALS COLA ON												7,0,4		
2 EQUALS COLA OFF														
OVERTIME												<input checked="" type="checkbox"/>	<input type="checkbox"/>	
COMPENSATORY TIME EARNED												<input type="checkbox"/>	<input type="checkbox"/>	
ADJUSTMENT(S) PRIOR PAY PERIOD												<input type="checkbox"/>	<input type="checkbox"/>	
ADVANCED SICK LEAVE												<input type="checkbox"/>	<input type="checkbox"/>	
EMPLOYEE INITIALS FOR LEAVE TAKEN												SUPERVISOR		
CERTIFIED CORRECT												SUPERVISOR		
REMARKS												TITLE		

*Juan Zamora*  
AUTHORIZED OFFICIAL

*Liaison Officer*  
TITLE

*Jairo Molina*  
SUPERVISOR

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LEAVE

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TIMEKEEPER'S HANDBOOK  
Premium Pay On An Annual Basis

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14. PREMIUM PAY ON AN ANNUAL BASIS.

14.1 GENERAL. The Federal Employees Pay Act of 1945, as amended, permits payment of premium pay on an annual basis to employees serving in classified positions under the General Schedule and similar pay plans when certain requirements are met. There are two kinds of annual premium pay: Regularly Scheduled Standby Duty Pay (authorized under 5 CFR 550.141) and Pay For Administratively Uncontrollable Work (authorized under 5 CFR 550.151).

Reference: FPM Supp. 990-2, Book 550, S1-6.

14.2 APPLICABILITY. Premium pay on an annual basis is authorized for employees in classified positions under the General Schedule and similar pay plans listed below.

A. CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

C. INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employees).

14.3 REGULARLY SCHEDULED STANDBY DUTY. Premium pay on an annual basis may be paid to an employee in a position requiring him/her regularly to remain at, or within the confines of his/her duty station for longer than ordinary periods of duty. A substantial part of such duty must consist of remaining in a standby status rather than performing work. Annual premium pay so determined may not exceed 25 percent of the minimum rate of basic pay for grade GS-10. This additional premium compensation is paid on all regular hours reported on an employee's T&A.

A. OTHER PREMIUM PAY AUTHORIZED. An employee receiving annual premium pay for regularly scheduled standby duty may be paid other premium pay for irregular, unscheduled overtime work.

B. OTHER PREMIUM PAY NOT AUTHORIZED. An employee receiving annual premium pay for regularly scheduled standby duty may not be paid other premium pay for (1) regularly scheduled overtime work, (2) night work, (3) Sunday work, and (4) holiday work.

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Premium Pay On An Annual Basis

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14.4 PAY FOR ADMINISTRATIVELY UNCONTROLLABLE WORK. Premium pay on an annual basis may be paid to an employee in a position in which the hours of duty cannot be controlled administratively, and which requires substantial amounts of irregular, unscheduled overtime duty. The duties of the position must be such that while overtime work is required, it is not possible to schedule such duty in advance; and the employee generally is made responsible for recognizing, without supervision, circumstances which require him/her to remain on duty. Annual premium pay so determined may not exceed 25 percent of the minimum rate of basic pay for grade GS-10. This additional premium pay is paid on all regular hours reported on an employee's T&A.

A. OTHER PREMIUM PAY AUTHORIZED. An employee receiving annual premium pay for administratively uncontrollable work may be paid other premium pay for (1) regularly scheduled overtime work, (2) night work, (3) Sunday work, and (4) holiday work.

B. OTHER PREMIUM PAY NOT AUTHORIZED. An employee receiving annual premium pay for administratively uncontrollable work may not be paid for irregular, unscheduled overtime work.

14.5 REGULARLY SCHEDULED AND IRREGULAR, UNSCHEDULED OVERTIME DEFINED.

A. REGULARLY SCHEDULED OVERTIME. This is overtime work which is duly authorized in advance and scheduled to recur on successive days or after specified intervals such as every Saturday during the summer season (48 Comp. Gen. 334).

B. IRREGULAR, UNSCHEDULED OVERTIME. This is overtime worked on an occasional basis.

14.6 PAY COMPUTATION. Servicing personnel offices are responsible for submitting to the payroll office written certification of an employee's eligibility for payment of premium pay on an annual basis. This information, including the percentage rate, is encoded into the employee's computer record from the written certification. Computer programs will automatically include the proper premium pay in computing the compensation due for each T&A submitted for payment. No action is required by timekeepers to indicate on the T&A that an employee is eligible for annual premium pay.

Note: Servicing personnel offices are also responsible for officially informing the payroll office when an employee is no longer eligible to receive annual premium pay.

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TIMEKEEPER'S HANDBOOK  
Standby And Oncall Duty

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15. STANDBY AND ONCALL DUTY.

15.1 GENERAL. Full-time employees serving in classified positions under the General Schedule and similar pay plans and full-time wage employees who perform standby and oncall duty (except those classified employees who receive annual premium pay under 5CFR 550.141 and 550.151) are paid the same as if they were performing actual overtime work, i.e., at time and one-half their rate of basic pay. Standby and oncall duty, for the purpose of overtime compensation, is defined as periods of time in which an employee is officially ordered to remain at or within the confines of his/her duty station, not performing actual work but holding himself/herself in readiness to perform actual work when the need arises or when called.

Reference: FPM Supp. 532-1, S8-4b (2) and FPM Supp. 990-2, Book 610, S1-3d.

15.2 APPLICABILITY. Standby and oncall duty applies to full-time employees who occupy classified and wage positions in the pay plans listed below.

A. CLASSIFIED EMPLOYEES.

(1) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

(2) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(3) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (School-year employees).

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

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(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative union. These employees are identified by the Pay Plan WB.

Classified and wage pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

15.3 ADMINISTRATIVE WORKWEEK. For employees with a tour of duty which includes a period during which they remain at or within the confines of their duty station in a standby status instead of performing actual work, the regularly scheduled administrative workweek is the total number of hours of regularly scheduled hours of duty a week, including time in a standby status, but not time allowed for sleep and meals.

15.4 EATING AND SLEEPING TIME. The decision in 25 Comp. Gen. 161 reaffirmed the so-called "two-thirds rule" whereby sleeping and eating time of 8 hours during each 24 hours on the job shall be considered not to be "hours of employment" for firefighters and similar protective and custodial employees unless actual work is performed. If the standby time covers a period of 24 consecutive hours, 8 hours must be set aside for sleeping and eating, and employees are paid for 16 of the 24 hours. Employees will not be paid under the two-thirds rule, however, when actual work is performed for more than 16 of the 24 hours, or when the period of standby time is less than 24 hours. Under such circumstances, employees will be paid for all hours of actual work performed and standby time performed during the period, less the time allowed for sleeping and eating.

15.5 RELATION OF STANDBY AND ONCALL PAY TO PREMIUM PAY ON AN ANNUAL BASIS. Employees will not be paid standby and oncall duty overtime pay and premium pay on an annual basis for regularly scheduled standby duty or pay for administratively uncontrollable work at the same time.

Employees receiving annual premium pay who are placed on standby duty will have their annual premium pay authorizations cancelled effective the date the employees are assigned to standby duty. Annual premium pay authorizations may be reestablished when the employees are returned to normal duty which includes regularly scheduled standby duty under 5 CFR 550.141 or pay for administratively uncontrollable work under 5 CFR 550.151.

15.6 REPORTING PROCEDURE. When an employee is to be paid regular pay and standby pay totaling 24 hours, the entire amount must be entered as regular time on the T&A. The payroll office will then process the necessary forms to pay the employee in accordance with the two-thirds rule as described in

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25 Comp. Gen. 161. However, if the employee actually works more than 16 hours during a workday, the time worked must be entered as 8 regular hours and the remainder as overtime hours. It will also be necessary to certify on the T&A that actual work was performed as reported. Additionally, a tour of duty report must accompany each T&A. All T&A's and other documents in support of standby pay are to be mailed, separate from other T&A's, to the Branch of Employee Data and Compensation, Post Office Box 2026, Albuquerque, New Mexico 87103, Attention: Supervisor, Technical Support Unit.

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TIMEKEEPER'S HANDBOOK  
Compensatory Time

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16. COMPENSATORY TIME

16.1 GENERAL. Classified employees may be compensated for irregular or occasional overtime work by overtime pay or compensatory time off in lieu of overtime pay (FPM Supp. 990-2, Book 550, S1-3d). Wage employees must be paid overtime compensation for all overtime worked. There is no authority to grant wage employees compensatory time off in lieu of overtime pay (FPM Supp. 532-1, S8-4b (10)).

16.2 APPLICABILITY. Compensatory time applies to employees in classified positions under the General Schedule and similar pay plans listed below.

A. CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

C. INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employees).

16.3 COMPENSATORY TIME RATE OF PAY.

A. RATE OF BASIC PAY BELOW MAXIMUM OF GS-10. An employee whose rate of basic pay is at or below the maximum rate of basic pay for grade GS-10 must be paid for overtime worked unless the employee elects to receive compensatory time off instead (25 Comp. Gen. 62 and restated in B-106097, dated October 23, 1951). Neither an employee's supervisor nor any other official may attempt to influence or force an employee to accept compensatory time off rather than pay. Once the decision is made, however, the employee is not permitted to change or revoke it at a later date.

B. RATE OF BASIC PAY ABOVE MAXIMUM OF GS-10. An employee whose rate of basic pay is above the maximum rate of basic pay for grade GS-10 may be paid for overtime work performed or may be granted compensatory time off instead. This decision will be made by the official having delegated authority to approve overtime. In making this determination, the following are examples of factors that should be considered.

(1) Can compensatory time be used within a reasonable length of time?

(2) Are sufficient funds available to pay overtime?

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(3) Are other considerations significant (e.g., leave balances and schedules)?

16.4 RESTRICTIONS ON COMPENSATORY TIME. Compensatory time earned shall not be granted in place of overtime pay for regularly scheduled overtime work; overtime pay is required. Additionally, compensatory time may not be granted:

A. For any overtime worked when payment for such overtime work is prohibited by the aggregate salary limitation (See section 5).

B. For overtime worked by wage employees.

C. To employees who are required to work during a period when other federal employees are excused from duty by an executive order which does not declare the day (or part of a day) to be a holiday (25 Comp. Gen. 255 and 43 Comp. Gen. 501).

16.5 CREDITING COMPENSATORY TIME. Authorized compensatory time is credited in minimum periods of 1 hour or multiples thereof. Credit is given on the basis of 1 hour of compensatory time for every hour of overtime worked. Overtime work that amounts to less than 1 hour cannot be credited as compensatory time. The number of overtime hours that may be paid in cash in a single pay period is the maximum number of hours of compensatory time that may be credited in that pay period (aggregate salary limitation for classified employees, 5 U.S.C. 5547). In other words, compensatory time may only be credited in the number of hours which would permit an employee to remain under the aggregate salary limit were those hours to be paid at the overtime rate applicable to the employee's rate of basic pay. This limitation does not apply to employee's who are non-exempt under the provisions of the Fair Labor Standards Act (FLSA).

16.6 USING COMPENSATORY TIME. Employees and supervisors have a shared responsibility for requesting and scheduling compensatory time off as soon as practicable after it is earned. Compensatory time off should normally be taken within the same pay period or the pay period following that in which the overtime work was performed. If this cannot be done without detriment to the work, compensatory time off may be granted within 6 months of the time the overtime work was performed. If it is not used within the prescribed time limit, the employee loses the right both to compensatory time off and to overtime pay unless the failure is due to an exigency of the service beyond the employee's control (5 CFR 550.114).

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16.7 PAYMENT FOR COMPENSATORY TIME. Normally, employees who transfer to another agency or are separated will not be paid for unused compensatory time to their credit. Such compensatory time should be used prior to the transfer or separation. However, where due to reasons beyond the control of the employee, compensatory time off is not taken prior to separation and no extension of the date is granted, overtime should be paid (26 Comp. Gen. 750).

Conversion to paid overtime may be necessary for reasons such as workload, staffing or other valid considerations that preclude the scheduling or use of compensatory time. Such overtime pay is based on the employee's rate of basic pay applicable at the time the overtime was performed.

16.8 TRANSACTION CODES 207 AND 210. Compensatory time earned is reported on the T&A line preprinted with the Transaction code 207 and the words "Comp. Earned." Compensatory time used is reported on the T&A line preprinted with the Transaction Code 210 and the words "Comp. Used." For compensatory time used the beginning and ending hours of the employee's absence are entered in the "Absent" portion of the T&A. The employee should initial each day's absence or submit a Standard Form 71 to support the period of absence. The required entries should also be made in the "Pay" section of the T&A for regular hours to pay the employee for the hours of compensatory time being reported as used. See the T&A examples that follow.

16.9 T&A EXAMPLES. The T&A examples that follow illustrate:

A. COMPENSATORY TIME EARNED. Illustrates overtime work being credited as compensatory time earned (Example 16-1).

B. COMPENSATORY TIME USED. Illustrates use of and payment for compensatory time used (Example 16-2).

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Example 16-1

This is an example of irregular, unscheduled overtime work credited as compensatory time earned. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regular tour and 2 hours overtime on Monday, Wednesday and Friday of the first week of the pay period and 2 hours on Monday, Tuesday and Thursday of the second week. The 2 hours overtime worked on each of those days is credited as compensatory time earned. Regular hours and compensatory time earned are computed as follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked		2	2	2	2	2		2	2	2	2	2	2	2	12
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Comp. Earned		2	2	2	2	2		2	2	2	2	2	2	2	12

Entries required on the T&A to report the time to be paid and credited as compensatory time earned are illustrated on the following page. Please note the irregular overtime work credited as compensatory time earned is not entered in the "Pay" section of the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 12 hours is entered as 12.00, etc.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 16-2

This is an example of compensatory time used by an employee with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regularly scheduled tour except on Friday of the second week of the pay period. On that day the employee uses 8 hours of compensatory time. Regular hours and compensatory time used are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8		8	72
Comp. Worked														8	8
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Comp. Earned														8	8

Entries required on the T&A to report the time to be paid and charged as compensatory time used are illustrated on the following page. Please note that the hours of compensatory time used are entered both in the "Pay" and "Leave" sections of the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00, etc.

Note: The hours of absence from duty on compensatory time are entered in the "From-To" blocks of the "Absent" portion of the T&A and initialed by the employee.

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17. COMPENSATORY TIME OFF FOR RELIGIOUS OBSERVANCES

17.1 GENERAL. An employee whose personal religious beliefs require absence from work during the established workday or workweek may elect to work overtime as a replacement for time lost meeting those religious obligations. Any employee (classified, wage or summer) who elects to work overtime for this purpose must be granted (in lieu of overtime pay) an equal amount of compensatory time off (hour for hour) from the scheduled tour of duty.

Reference: 5 U.S.C.A. 5550a.

17.2 APPLICABILITY. Compensatory time off for religious observances applies to classified, wage and summer employees who occupy full-time, part-time and intermittent positions in the pay plans listed below.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates of pay not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAMS. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

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- (4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.
- (5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.
- (6) WAGE TRAINEE. Employees identified by the Pay Plan WT.
- (7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

- (1) PAY PLAN YV. Employees hired under Schedule A 213.3102 (v) with occupation code 3506.
- (2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A 213.3102 (w) with occupation code 3506.
- (3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A 213.3102 (w).
- (4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A 213.3102 (w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

17.3 EMPLOYING OFFICE CONSENT. An employing office is expected to consent to an employee's request to work compensatory overtime for religious observances. But if no productive overtime is available to be worked by the employee at the time of the request, alternative times must be arranged for the performance of overtime work. Nevertheless, an employee's election to work overtime or to take religious compensatory time off to meet religious obligations may be disapproved by the employing office if the modification of work schedules in order to accommodate the employee will interfere with the efficient accomplishment of the employing office mission.

17.4 OVERTIME WORK BEFORE OR AFTER. An employee may work overtime before or after being allowed the use of religious compensatory time off. The use of advanced compensatory time off must be repaid by an equal amount of compensatory overtime work within a reasonable amount of time. Appropriate records of compensatory religious overtime earned and used must be kept by the employing office.

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17.5 AGGREGATE SALARY LIMIT NOT APPLICABLE. The premium pay aggregate salary limitation provisions in 5 U.S.C. 5547 do not apply to compensatory overtime performed by an employee for religious reasons. Thus, an employee can be granted compensatory time off for religious observances even though the number of hours granted, when computed at one and one-half times the employee's rate of basic pay, would cause total pay in any pay period to exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

17.6 TRANSACTION CODES 227 AND 228. Religious compensatory time earned is reported on the T&A with Transaction Code 227 on one of the blank lines in the "Leave" section of the T&A. The official authorized to approve overtime must certify each T&A on which religious compensatory time earned is reported. No entry is made in the "Pay" section of the T&A when religious compensatory time is worked (earned). Religious compensatory time used is reported on the T&A with Transaction Code 228 on one of the blank lines in the "Leave" section of the T&A. The beginning and ending hours of the employee's absence are entered in the "Absent" portion of the T&A. The employee should initial each day's absence. The required entries should also be made in the "Pay" section of the T&A for regular hours to pay the employee for the hours of religious compensatory time being reported as used. See the T&A examples that follow.

17.7 T&A EXAMPLES. The T&A examples that follow illustrate:

A. RELIGIOUS COMPENSATORY TIME EARNED. Illustrates irregular, unscheduled overtime work being credited as compensatory time earned (Example 17-1).

B. RELIGIOUS COMPENSATORY TIME USED. Illustrates use of and payment for religious compensatory time used (Example 17-2).

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Example 17-1

This is an example of irregular, unscheduled overtime work credited as religious compensatory time earned. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. On the first Friday of the pay period the employee elects to work 4 hours overtime which is credited as religious compensatory time earned. Regular hours and religious compensatory time earned are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8									
Hours Worked & Leave Used:								8	8	8	8	8	8	8	80
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked							4								4
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Religious Comp. Earned							4								4

Entries required on the T&A to report the time to be paid and credited as religious compensatory time earned are illustrated on the following page. Please note that irregular overtime work credited as religious compensatory time earned is not entered in the "Pay" section of the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 4 hours is entered as 4.00, etc.

Note: The official authorized to approve overtime must certify each T&A reporting religious compensatory time earned.

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Example 17-2

This is an example of religious compensatory time used by an employee with a full-time regularly scheduled tour of duty of 8 a.m to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regularly scheduled tour except on Friday of the first week of the pay period. On that day the employee uses 4 hours of religious compensatory time that he/she had previously earned. Regular hours and religious compensatory time used are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8		80
Regular Hours Worked		8	8	8	8	4		8	8	8	8	8	8		76
Religious Comp. Used						4									4
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Religious Comp. Used						4									4

Entries required on the T&A to report the time to be paid and charged as religious compensatory time used are illustrated on the following page. Please note that the hours of religious compensatory time used are entered both in the "Pay" and "Leave" sections of the T&A. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 4 hours is entered as 4.00, etc.

Note: The hours of absence from duty on religious compensatory time are entered in the "From-To" blocks of the "Absent" portion of the T&A and initialed by the employee.



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Hazard Duty Pay

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18. HAZARD DUTY PAY

18.1 GENERAL. A differential not exceeding 25 percent of the rate of basic pay is payable when an employee performs a duty included in the Office of Personnel Management's (OPM) schedule of irregular or intermittent hazardous duties or duties involving physical hardship.

Reference: FPM Supp. 990-2, Book 550, S9.

18.2 APPLICABILITY. Hazard duty pay is payable to full-time, part-time and intermittent employees serving in classified positions under the General Schedule and similar pay plans listed below.

A. CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

C. INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employee).

18.3 SCHEDULE OF HAZARDOUS DUTIES. A schedule of the irregular or intermittent duties for which the OPM has authorized payment of a hazard differential is contained in Appendix A to Subpart I of Part 550 of the OPM's regulations in FPM Supplement 990-2. The Appendix is not designed to list hazardous occupations. Rather, it is a list of duties or situations which the OPM has found to involve unusual physical hardship or hazard.

18.4 RESTRICTIONS ON HAZARD DUTY PAY. Hazard duty pay may not be paid to:

A. Employees in positions the classification of which takes into account the degree of physical hardship or hazard involved in the performance of the duties authorized by the OPM.

B. Employees who volunteer, i.e., for employees who perform a hazardous duty without proper authorization, either expressed or implied.

18.5 PAYMENT OF HAZARD DUTY PAY. Hazard duty pay is paid only to those employees who are assigned hazardous duty or duty involving physical hardship for which a differential is authorized. It is computed on the basis of hours in a pay status within a 24-hour period, so that if an employee works under hazardous conditions whether during the regularly scheduled tour of duty, regularly scheduled overtime or irregular overtime,

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that employee will receive hazard duty pay for all hours in pay status within that day, including hours of paid leave and hours paid as compensatory time used.

An employee who performs hazardous duty in an 8-hour workday while on duty for 1 hour and in a paid leave status for the remaining 7 hours, receives hazard duty pay for the entire 8 hours. However, if the employee is absent from duty in non-pay status for the 7 remaining hours, the hazard duty pay is paid for only the 1 hour in pay status.

In the following example an employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regularly scheduled tour Monday through Wednesday. On Thursday the employee works the regular tour plus 2 hours overtime involving hazardous duty. On Friday the employee is on paid leave (annual) the first 2 hours of the regular tour and works under conditions involving physical hardship for the remaining 6 hours. The employee also works 6 hours overtime on that day which do not involve the performance of hazardous duty. Regular, overtime, paid leave and hazard duty hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8	6		38
Overtime Hours Worked					2	6		8
Annual Leave Used						2		2
T&A Entries:								
Regular Hours		8	8	8	8	8		40
Overtime Hours					2	6		8
Hazard Duty Hours					10	14		24
Annual Leave Hours						2		2

If the hours of paid leave in the above example had been leave without pay or some other type of non-pay absence from duty, the employee would have received only 12 hours of hazard duty pay on that day (Friday).

**18.6 CONTINUOUS PERIOD OVER TWO DAYS.** For purposes of crediting hazard duty pay, hours in a pay status for work performed during a continuous period extending over 2 days is to be considered to have been performed on the day on which the work began, and any allowable hazard duty differential is reported on that day.

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In the following example an employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regular tour on Monday plus 2 hours overtime involving hazardous duty. On Tuesday the employee works under hazardous conditions during the last 4 hours of the regular tour. The employee returns to work overtime from 7 p.m. Tuesday until 3 a.m. Wednesday. This 8-hour overtime period extends over 2 days with 5 hours occurring on Tuesday and 3 on Wednesday. The employee then works the scheduled tour on Wednesday, Thursday and Friday. Regular, overtime and hazardous duty hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8	8		40
Overtime Hours Worked		2	5	3				10
T&A Entries:								
Regular Hours		8	8	8	8	8		40
Overtime Hours		2	5	3				10
Hazard Duty Hours		10*	16**					26

\*On Monday the employee's hazardous duty is computed on the basis of 10 hours (8 regular and 2 overtime), the total number of hours worked that day.

\*\*On Tuesday the employee's hazardous duty is computed on the basis of 16 hours (8 regular and 8 overtime). For hazard duty pay purposes, the entire period of overtime work, which extends over two days (Tuesday and Wednesday) is credited and reported on Tuesday, the day on which the work began.

18.7 RELATION OF HAZARD DUTY PAY TO OTHER PAY. Hazard duty pay is in addition to other premium pay or allowances and is not included in the rate of basic pay used to compute additional pay or allowances payable to classified employees.

18.8 AGGREGATE SALARY LIMIT NOT APPLICABLE. The premium pay aggregate salary limitation provisions in 5 U.S.C. 5547 do not apply to hazard duty pay. Hazard duty pay may be paid to a classified employee even to the extent that it causes total pay in any pay period to exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period.

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18.9 TRANSACTION CODE 006. Hazard duty pay is recorded on the T&A with Transaction Code 006. If hazard duty pay is to be computed on an employee's alternate rate of pay, the entry must be made with the appropriate transaction code from Illustration 9 (T&A Reporting Transaction Codes) in the back of the handbook. Refer to section 21 of the handbook for instructions on reporting alternate rates.

18.10 T&A EXAMPLES. The T&A examples that follow illustrate:

A. HAZARD DUTY PAY REGULAR. Illustrates payment of hazard duty pay to a classified employee assigned hazardous duty during a portion of the regularly scheduled tour of duty (Example 18-1).

B. HAZARD DUTY PERIOD OF PAID LEAVE. Illustrates payment of hazard duty pay to a classified employee for all hours in a pay status, including hours of paid leave (Example 18-2).

C. HAZARD DUTY PERIOD OF NONPAY ABSENCE. Illustrates the effect of nonpay absence on the payment of the hazard duty differential (Example 18-3).

D. HAZARD DUTY CONTINUOUS PERIOD OVER TWO DAYS. Illustrates payment of hazard duty pay and crediting of hazard duty hours for work performed during a continuous period extending over 2 days (Example 18-4).

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Example 18-1

This is an example of hazard duty pay for a classified employee who is assigned a hazardous duty or duty involving physical hardship during a portion of the regularly scheduled tour of duty. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regular tour as scheduled during the entire pay period. The last 3 hours of the regularly scheduled tour on Wednesday of the first week of the pay period are worked under hazardous conditions. The hazardous duty was properly authorized and assigned to the employee. Regular and hazard duty hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Hazard Duty Hours				8											8

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00.

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Example 18-2

This an example of hazard duty pay to a classified employee for all hours in pay status that include a period of paid leave. The employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works only the regularly scheduled tour the first week of the pay period. On the second week the employer works the regular tour Monday through Wednesday. On Thursday the employee works the regular tour plus 2 hours overtime involving hazardous duty. On Friday the employee is on paid leave (annual) the first 2 hours of the regular tour and works under conditions involving physical hardship for the remaining 6 hours. The employee also works 6 hours overtime on that day which do not involve the performance of hazardous duty. Regular, overtime, paid leave and hazard duty hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked	8	8	8	8	8	8		8	8	8	8	8	6	6	78
Overtime Hours Worked												2	6	6	8
Annual Leave Used														2	2
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours												2	6	6	8
Hazard Duty Hours												10	14	14	24
Annual Leave Hours														2	2

Entries required on the T&A to report the hours to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00; 24 hours is entered as 24.00, etc.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 18-3

This is an example that illustrates the effect of nonpay absence on the computation of hazard duty hours and pay. This example is identical to the preceding one (18-2) except that in this example the 2 hours of annual leave used on Friday of the second week of the pay period are nonpay hours (LWOP) for which hazard duty pay is not payable. And since an employee must be in a pay status for 8 hours at the rate of pay for regular hours before he/she can be paid overtime for work performed, the 2 hours of LWOP must be made up before overtime can be paid on the basis of exceeding 8 hours in one day (See 11.6c(1)). Thus, of the 6 hours credited as overtime in the previous example, in this example 2 must be credited as regular hours and the remaining 4 as overtime hours. Regular, overtime, hazard duty and nonpay absence hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked												2	4	4	6
LWOP														2	2
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours												2	4	4	6
Hazard Duty Hours												10	12	12	22
LWOP														2	2

Entries required on the T&A to report the hours to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 6 hours is entered as 6.00; 22 hours is entered as 22.00, etc.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 18-4

This is an example that illustrates payment of hazard duty pay and crediting of hazard duty hours for work performed during a continuous period extending over 2 days. The employee is classified with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regularly scheduled tour Monday through Friday of the first week of the pay period. During the second week the employee works the regular tour plus 2 hours overtime involving hazardous duty. On Tuesday the employee works overtime from 7 p.m. Tuesday until 3 a.m. Wednesday. This 8-hour overtime period extends over 2 days with 5 hours occurring on Tuesday and 3 on Wednesday. The employee then works the scheduled tour on Wednesday, Thursday and Friday. Regular, overtime and hazard duty hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked								2	5	3					10
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours								2	5	3					10
Hazard Duty Hours								10*	16**						26

\* On Monday the employee's hazardous duty is computed on the basis of 10 hours (8 regular and 2 overtime), the total number of hours worked that day.

\*\*On Tuesday the employee's hazardous duty is computed on the basis of 16 hours (8 regular and 8 overtime). For hazard duty pay purposes, the entire period of overtime work, which extends over two days (Tuesday and Wednesday) is credited and reported on Tuesday, the day on which the work began.

Note: The official authorized to approve overtime work must certify each T&A reporting overtime worked.



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Environmental Differential

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19. ENVIRONMENTAL DIFFERENTIAL

19.1 GENERAL. An environmental differential is paid to an employee who is exposed to irregular or intermittent duty involving unusual physical hardship or hazard listed in the Office of Personnel Management's (OPM) schedule of hazardous duties or duties involving physical hardship and working conditions of an unusual nature. The amount of the environmental differential which is payable is determined by multiplying the percentage rate authorized for the exposure by the second rate for WG-10 on the current regular non-supervisory wage schedule for the local wage area.

Reference: FPM Supp. 532-1, S8-7.

19.2 APPLICABILITY. The environmental differential is payable to full-time, part-time and intermittent employees serving in wage positions under the pay plans listed below.

A. FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

B. FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

C. MARINE WAGE RATE. Employees identified by the Pay Plan WM.

D. PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

E. SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

F. WAGE TRAINEE. Employees identified by the Pay Plan WT.

G. WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

19.3 SCHEDULE OF ENVIRONMENTAL DIFFERENTIALS. A schedule of the irregular or intermittent duties for which the OPM has authorized payment of an environmental differential for the various degrees of hazard, physical hardship and unusual working conditions are contained in Appendix J, Part I and Part II of FPM Supplement 532-1. Part I of Appendix J lists the categories and conditions for which environmental differential is paid on the basis of actual exposure time. Part II of Appendix J lists the categories and conditions for which environmental differential is paid on the basis of hours in pay status.

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19.4 RESTRICTIONS ON ENVIRONMENTAL DIFFERENTIAL. Environmental differential may not be paid to:

A. Employees in positions the classification of which takes into account the degree of physical hardship or hazard involved in the performance of the duties authorized by the OPM.

B. Employee's who volunteer, i.e., for employees who perform a hazardous duty without proper authorization, either expressed or implied.

C. Employees who perform physically trying or hazardous duties not covered by one of the defined categories of exposure in Appendix J.

Note: In the latter instance, if the local situation (hazard, hardship, etc.) is considered to be unusual in nature so as to warrant payment of an environmental differential, action is to be initiated to request the OPM to consider authorizing the payment of an environmental differential.

19.5 PAYMENT BASED ON ACTUAL EXPOSURE. When an employee is entitled to a differential which is paid on an actual exposure basis under Part I, Appendix J, the employee is paid a minimum of one hour's differential for each exposure. But when more than one exposure occurs within the same hour the employee is paid only the exposure which results in the highest differential. For exposure that continues beyond one hour the employee is paid in one-quarter hour increments for each 15 minutes and portions thereof in excess of 15 minutes. However, when more than one exposure occurs during the continuous period, the employee will be paid for that period only for the exposure which results in the highest differential.

In the following examples the employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee is exposed to situations for which a differential is authorized under Part I, Appendix J, as follows.

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<u>Day</u>	<u>Hours Worked</u>	<u>%</u>	<u>Differential Earned</u>
Mon	8:30 a.m. - 9:00 a.m.	4	1 hour @ 4%
	9:20 a.m. - 9:30 a.m.	4	0 (2nd exposure in same hour)
	10:00 a.m. - 11:30 a.m.	25	1-1/2 hours @ 25%
	12 noon - 12:05 p.m.	4	1 hour @ 4%
Tue	8:00 a.m. - 8:05 a.m.	4	1 hour @ 4%
	8:55 a.m. - 9:20 a.m.	4	1/2 hour @ 4% (Continuation of preceding hour)
	10:00 a.m. - 10:05 a.m.	4	1 hour @ 25% (See following)
	10:55 a.m. - 11:10 a.m.	25	15 min. @ 25% (Continuation of preceding hour)
	11:14 a.m. - 11:20 a.m.	4	15 min. @ 25%
Wed	8:45 a.m. - 9:00 a.m.	4	1 hour @ 25% (See following)
	9:40 a.m. - 9:45 a.m.	25	
	3:55 p.m. - 4:00 p.m.	4	1 hour @ 4%
Thu	6:00 p.m. - 6:30 p.m.	4	1 hour @ 4% (Even though entitled to 2 hours callback overtime, only 1 hour of environmental differential)
Fri	8:45 a.m. - 8:50 a.m.	4	1 hour @ 4%
	9:00 a.m. - 5:00 p.m.		Annual Leave
Sat	9:05 a.m. - 9:30 a.m.	4	1 hour @ 4% (Even though entitled to 2 hours callback overtime, only 1 hour of environmental differential)

In computing environmental differential, as shown in the above examples, entitlement begins with the first instance of exposure and ends one hour later (except that if exposure continues beyond one hour, entitlement ends at the end of the last full quarter-hour in which exposure occurs). All exposure which occurs during the period of entitlement is computed only on the basis of the highest differential rate authorized during the period.

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19.6 PAYMENT BASED ON HOURS IN PAY STATUS. When an employee is exposed to a situation for which an environmental differential is authorized on the basis of hours in a pay status, the employee is paid for all hours in a pay status within a 24-hour period. For example, if an employee is exposed to a situation covered under Part II, Appendix J, whether during the regularly scheduled tour, scheduled overtime or irregular, occasional overtime, the employee receives environmental differential for all hours in pay status that day, including hours of paid leave.

In the following example an employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regularly scheduled tour Monday through Wednesday. On Thursday the employee works the regular tour plus 2 hours overtime involving hazardous duty. On Friday the employee works the first 2 hours of the regularly scheduled tour under conditions that involve physical hardship and the remaining 6 hours under normal working conditions. The employee also works 4 hours overtime on that day which do not involve the performance of hazardous duty. Regular, overtime and environmental differential hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8	8		40
Overtime Hours Worked					2	4		6
T&A Entries:								
Regular Hours		8	8	8	8	8		40
Overtime Hours					2	4		6
Environmental Diff- erential					10	12		22

19.7 CONTINUOUS PERIOD OVER TWO DAYS. When exposure to a hazardous duty situation occurs during hours in pay status for a continuous period extending over 2 days, the exposure is considered to have occurred on the day on which the exposure began, and any allowable environmental differential is credited and reported on that day.

In the following example an employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. On Monday the employee works the regular tour plus 3 hours overtime (5 p.m. to 8 p.m.) and is exposed from 6 p.m. to 8 a.m. to a situation for which an environmental differential is authorized. On Tuesday the employee works the regular tour plus 11 hours overtime. This 11 hour overtime period extends over 2 days with 7 hours occurring on Tuesday and 4 on Wednesday. The

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employee is exposed to a situation for which an environmental differential is authorized during 3 of the 4 overtime hours that extend into Wednesday. The employee then works the scheduled tour on Wednesday, Thursday and Friday. Regular, overtime and environmental differential hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		40
Hours Worked & Leave Used:								
Regular Hours Worked		8	8	8	8	8		40
Overtime Hours Worked		3	7	4				14
T&A Entries:								
Regular Hours		8	8	8	8	8		40
Overtime Hours		3	7	4				14
Environmental Differential		11*		19**				30

\*On Monday the employee's environmental differential is computed on the basis of 11 hours (8 regular and 3 overtime), the total number of hours in pay status that day.

\*\*On Wednesday the employee's environmental differential is computed on the basis of 19 hours (8 regular and 11 overtime). For environmental differential pay purposes, the 11-hour period of overtime, which extends over 2 days (Tuesday and Wednesday), is credited and reported on Wednesday, the day on which the exposure began.

19.8 ABSENCE ON PAID LEAVE. An environmental differential is paid to an employee during periods of paid leave (annual, sick, administrative excusals, etc.) only under the following circumstances.

A. ACTUAL EXPOSURE BASIS. When an employee is exposed to a situation for which an environmental differential is authorized on an actual exposure basis, the differential is paid during a period of absence on paid leave only for the period of absence that occurs within the minimum payment periods specified in 19.5 above.

B. HOURS IN A PAY STATUS. When an employee is exposed to a situation for which an environmental differential is authorized on the basis of hours in a pay status, the differential is paid during a period of absence on paid leave on the day on which the exposure occurs.

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19.9 RELATION OF ENVIRONMENTAL DIFFERENTIAL TO OTHER PAY. Environmental differential is combined with a wage employee's scheduled rate of pay, which is then used to compute overtime pay, Sunday pay, holiday pay, and the amounts deducted for retirement and group life insurance.

19.10 TRANSACTION CODE 016. Environmental differential is recorded on the T&A with Transaction Code 016. If environmental differential is to be computed on an employee's alternate rate of pay, the entry must be made with the appropriate transaction code from Illustration 9 (T&A Reporting Transaction Codes) in the back of the handbook. Refer to section 21 of the handbook for instructions on reporting alternate rates.

19.11 T&A EXAMPLES. The T&A examples that follow illustrate:

A. PAYMENT BASED ON ACTUAL EXPOSURE. Illustrates payment of environmental differential to a wage employee on an actual exposure basis (Example 19-1).

B. PAYMENT BASED ON HOURS IN PAY STATUS. Illustrates payment of environmental differential to a wage employee for all hours in a pay status within a 24-hour period (Example 19-2).

C. CONTINUOUS PERIOD OVER TWO DAYS. Illustrates payment of environmental differential when exposure to a hazard, hardship, etc., occurs during a continuous period extending over 2 days (Example 19-3).

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Example 19-1

This example illustrates payment to a wage employee for exposure to a situation for which an environmental differential is authorized on the basis of actual exposure time. The employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. On Monday of the first week of the pay period the employee works under hazardous conditions from 8:30 a.m. to 9 a.m. (1/2 hour) and again from 9:20 a.m. to 9:30 a.m. (10 min.). The second instance of exposure constitutes exposure in the same hour and the employee is paid a minimum of one hour's differential for both exposures. On Tuesday of the second week of the pay period the employee is exposed to hazardous working conditions from 10 a.m. to 10:05 a.m. (10 min.) and again from 10:55 a.m. to 11:10 a.m. (15 min.). The employee earns the minimum differential of one hour for the first exposure. The second exposure is a continuation of the preceding hour and the employee is paid a differential of one quarter hour. The employee earns a differential of one and one-quarter hours for both exposures on Tuesday. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Environmental Differential									1-1/4						2-1/4

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 2-1/4 hours is entered as 2.25, etc.



Example 19-2

This example illustrates payment to a wage employee for exposure to a situation for which an environmental differential is authorized for all hours in a pay status within a 24-hour period. The employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regularly scheduled tour only on the first week of the pay period and Monday through Wednesday of the second week. On Thursday of the second week the employee works the regular tour plus 2 hours overtime involving hazardous duty. On Friday the employee works the first 2 hours of the regularly scheduled tour under conditions that involve physical hardship and the remaining 6 hours under normal working conditions. The employee also works 4 hours overtime on that day which do not involve the performance of hazardous duty. Regular, overtime and environmental differential hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours Worked												2	4		6
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours												2	4		6
Environmental															
Differential												10	12		22

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 6 hours is entered as 6.00; 22 hours is entered as 22.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



Example 19-3

This example illustrates payment to a wage employee for exposure to a situation for which an environmental differential is authorized when exposure to the hazard, hardship, etc., occurs during a continuous period extending over 2 days. The employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee works the regularly scheduled tour the first week of the pay period. On Monday of the second week the employee works the regular tour plus 3 hours overtime (5 p.m. to 8 p.m.) and is exposed from 6 p.m. to 8 p.m. to a situation for which an environmental differential is authorized. On Tuesday the employee works the regular tour plus 11 hours overtime. This 11 hour overtime period extends over 2 days with 7 hours occurring on Tuesday and 4 on Wednesday. The employee is exposed to a situation for which an environmental differential is authorized during 3 of the 4 overtime hours that extend into Wednesday. The employee then works the scheduled tour on Wednesday, Thursday and Friday. Regular, overtime and environmental differential hours are computed as illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8			8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8			8	8	8	8	8	8	80
Overtime Hours Worked									3	7	4				14
T&A Entries:															
Regular Hours		8	8	8	8	8			8	8	8	8	8	8	80
Overtime Hours									3	7	4				14
Environmental Differential									11*	19**					30

\*On Monday the employee's environmental differential is computed on the basis of 11 hours (8 regular and 3 overtime), the total number of hours in pay status that day.

\*\*On Wednesday the employee's environmental differential is computed on the basis of 19 hours (8 regular and 11 overtime). For environmental differential pay purposes, the 11-hour period of overtime, which extends over 2 days (Tuesday and Wednesday), is credited and reported on Wednesday, the day on which the exposure began.

TIME AND ATTENDANCE REPORT

FIXED ACCOUNT NUMBER

EMPLOYEE NAME		SOC SECURITY NUMBER		CK DIGIT		YR NO		PAY PERIOD BEGINNING		ENDING		AREA AGENCY		ACTIVITY		EMP PLAN		COND		DISTRIBUTION CODE					
												A06		-13		1740		1331							
PAY AND LEAVE HOURS		NUMBER OF HOURS		TRANS ACTION CODE		FY SPLIT		AREA AGENCY		LOCALITY		FY		ACTIVITY		SF		PROGRAM ELEM		COMP		WORK ORDER		PROGRAM DETAIL	
NEW ACCOUNTING DATA		7.01		0.02																					
SHIFT 2 DIFFERENTIAL		.		0.03																					
SHIFT 3 DIFFERENTIAL		.		0.04																					
NIGHT DIFFERENTIAL		80.00		0.01																					
888888888888		14.00		0.05																					
374		30.00		0.16																					
1119																									

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TIMEKEEPER'S HANDBOOK  
Cost Of Living Allowance (COLA)

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20. COST OF LIVING ALLOWANCE (COLA)

20.1 GENERAL. Cost of living allowance or nonforeign allowance, which in the Bureau of Indian Affairs is more commonly referred to simply as COLA, is additional pay authorized under 5 U.S.C. 5941, to certain classified employees serving in nonforeign areas outside the continental limits of the United States (Alaska, Hawaii, the Commonwealth of Puerto Rico, territories of the United States, etc.) COLA is paid at a post of duty in a nonforeign area where living costs are substantially higher than in the District of Columbia. COLA rates are established by the Office of Personnel Management (OPM) and may not exceed 25 percent of an eligible employee's rate of basic pay.

Reference: 5 U.S.C. 5941 and FPM Chapter 591.

20.2 APPLICABILITY. COLA is paid to full-time, part-time and intermittent employees whose regular post of duty is in Alaska and who occupy classified positions under the General Schedule and the similar pay plans listed below.

A. CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

C. INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees and by the Pay Plan CY (school-year employees).

20.3 PAYMENT OF COLA. The cost of living allowance is paid for each hour worked or in a pay status beginning as of the date the employee arrives at the nonforeign post of duty on regular assignment and continues until the employee is separated or departs on transfer to a new post of regular assignment. Other conditions affecting payment of COLA are as follows.

A. OTHER THAN POST OF REGULAR ASSIGNMENT. An employee required to perform work in another area where payment of COLA is authorized, is paid the allowance authorized for his/her own post of regular assignment.

B. PAID LEAVE AND DETAIL. Payment of COLA continues at the rate prescribed for the post of regular assignment for all periods of absence on paid leave and periods on detail, including transit time.

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C. PART-TIME AND INTERMITTENT EMPLOYEES. Payment of COLA to eligible part-time and intermittent employees is made for the period of time for which they receive basic pay.

D. ON SEPARATION. COLA is computed at the authorized rate on the lump-sum payment for annual leave to an employee who is separated at the nonforeign post of duty while still entitled to receive COLA.

20.4 TRANSACTION CODE 704-COLA ON/COLA OFF. The Transaction Code 704 in the bottom center portion of the T&A is used to indicate entitlement to the cost of living allowance (COLA) for employees in the Pay Plans GS, GG, CE and CY whose regular post of duty is in Alaska and who are otherwise eligible to earn COLA.

A. COLA ON. The numeric Code "1" is entered in the space immediately to the left of the preprinted Transaction code 704 to begin or to reestablish automatic COLA payments to an eligible employee. COLA will then be paid automatically on all regular hours reported on the T&A. The Code "1" is not entered on subsequent T&A's in order to continue automatic COLA payments. Once the COLA indicator has been turned on and thus established in an employee's master payroll record in the computer, COLA will be paid for all regular hours reported until the indicator is turned off. COLA charges are automatically and proportionally distributed against the account number(s) recorded on the T&A for regular hours.

B. COLA OFF. To terminate automatic COLA payments for an employee, the numeric Code "2" is entered in the space immediately to the left of the preprinted Transaction Code 704. This will turn off the COLA indicator and no COLA payments will be made on the regular hours reported in the pay period nor on any subsequent T&A's submitted for payment.

20.5 TRANSACTION CODE 014. There may be instances where it is necessary to pay COLA for only a portion of the regular hours reported for a pay period. This is done by entering the number of regular hours for which the employee is entitled to COLA on both the line preprinted with the word "REGULAR" and Transaction Code 001 and on a blank line in the "Pay" section of the T&A with the Transaction Code 014 (See T&A examples 20-3 and 20-4). The use of a separate line entry for regular hours with the Transaction Code 014 instructs the computer that COLA is not to be paid for regular hours reported with Transaction Code 001, but only for those hours reported with Transaction Code 014.

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Cost Of Living Allowance (COLA)

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20.6 RELATION OF COLA TO OTHER PAY. COLA is not included in the rate of basic pay used to compute overtime pay, night differential, holiday pay, Sunday pay and retirement and group life insurance deductions, or any other additional pay, allowances or pay differentials. Also, COLA is not included in gross income for federal tax computation purposes for employees in Pay Plans GS and GG, but it is included for employee in Pay Plans CE and CY.

20.7 T&A EXAMPLES. The T&A examples that follow illustrate:

A. ESTABLISHMENT OF AUTOMATIC COLA. Illustrates establishment of automatic COLA payments for a classified employee and payment effective the date of appointment at the nonforeign duty station (Example 20-1).

B. COLA PART-TIME. Illustrates payment of COLA to a part-time classified employee with a regularly scheduled tour of duty of varying hours each day (Example 20-2).

C. COLA PORTION OF PAY PERIOD. Illustrates payment of COLA for only a portion of the regular hours reported for a pay period. In example 20-3 the employee arrives at the nonforeign duty station on the second Sunday of the pay period. In example 20-4 the employee departs the nonforeign duty station and COLA is payable only through the second Monday of the pay period.

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Example 20-1

This example illustrates establishment of automatic COLA payments for a new or rehired full-time classified employee for all the hours reported for the pay period. The employee reports for duty at the nonforeign duty station the first Monday of the pay period, the effective date of the appointment. Since COLA is payable for the entire pay period, the COLA "ON" indicator Code "1" is entered to the left of the preprinted Transaction Code 704 on the very first T&A submitted to payroll for payment. COLA will be paid automatically on all subsequent T&A's without further timekeeper action. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80

COLA hours are not entered on the T&A when COLA is payable for all regular hours reported. Entry of the Code "1" with Transaction Code 704 generates payment of COLA on all regular hours reported.

Entries required on the T&A to establish automatic COLA and to report the regular hours to be paid are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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Example 20-2

This is an example of COLA entitlement for a newly hired part-time classified employee with a regularly scheduled tour of duty of varying hours. The employee works 6 hours on Monday, 8 on Wednesday and 9 on Friday. Since COLA is limited to the number of hours in pay status which are paid at a classified employee's rate of basic pay, the ninth hour of work performed by this employee on Friday is overtime for which COLA is not payable. Entry of the COLA "ON" indicator Code "1" to the left of the preprinted Transaction Code 704 will insure automatic payment of COLA on all regular hours reported on the T&A with the Transaction Code 001. Entry of the Code "1" also assures automatic payment of COLA on all subsequent T&A submitted to payroll for payment. No further timekeeper action is required to process COLA payment. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour Hours Worked & Leave Used:	6	6	6	8	8	9		6	6	6	8	8	9		46
Regular Hours Worked	6	6	6	8	8	8		6	6	6	8	8	8		44
Overtime Hours Worked						1							1		2
T&A Entries:															
Regular Hours	6	6	6	8	8	8		6	6	6	8	8	8		44
Overtime Hours						1							1		2

COLA hours are not entered on the T&A when COLA is payable for all regular hours reported. Entry of the Code "1" with Transaction Code 704 generates payment of COLA on all regular hours reported.

Entries required on the T&A to establish automatic COLA to report the regular and overtime hours to be paid are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 44 hours is entered as 44.00; 2 hours is entered as 2.00.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.

TIME AND ATTENDANCE REPORT

EMPLOYEE NAME		SOC SECURITY NUMBER		PAY PERIOD BEGINNING		PAY PERIOD ENDING		AREA AGENCY	PAY PLAN	EMP COND	DISTRIBUTION CODE	
NEW ACCOUNTING DATA		NUMBER OF HOURS		TRANS ACTION CODE	AREA AGENCY	LOCA TION	FY	ACTIVITY	SF	PROGRAM ELEM	COMP	PROGRAM DETAIL
P A Y		8		7,0,1	605	-0,1		1740		180,1		
S H I F T 2 D I F F E R E N T I A L		8		0,0,2								
S H I F T 3 D I F F E R E N T I A L		8		0,0,3								
N I G H T D I F F E R E N T I A L		8		0,0,4								
6 8 R E G U L A R		8		42,0,0								
1		1		2,0,0								
0,0,5												
A N N U A				2,0,8								
S I C K				2,0,9								
L V I D P				2,1,1								
C O M P E A R T E D				2,0,7								
C O M P U S E D				2,1,0								
B I A M R E I S S U E												
F E B R U A R Y 1 9 8 4												
L E A V E												
F R				7,0,2								
A S				7,0,3								
S E				7,0,4								
W I N I T												
C E R T I F I E D C O R R E C T												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												
E M P L O Y E E I N I T I A L S F O R L E A V E T A K E N												
O V E R T I M E												
C O M P E N S A T O R Y T I M E E A R N E D												
A D J U S T M E N T (S) P R I O R P A Y P E R I O D												
A D V A N C E D S I C K L E A V E												
A P P R O V E D												
N E W D I S T R I B U T I O N C O D E												
I N T E R M I T T E N T D A Y S W O R K E D												
1 E Q U A L S C O L A O N												
2 E Q U A L S C O L A O F F												
A U T H O R I Z E D O F F I C I A L												
S U P E R V I S O R												

Example 20-3

This example illustrates COLA payment for a classified employee who arrives at the nonforeign duty station the second Sunday of the pay period. Since COLA is payable for only a portion of the regular hours reported in the pay period, the number of COLA payable hours must be entered for each day as a line entry separate from the regular hours reported with Transaction Code 001. In this example the employee arrives at the nonforeign duty station on a nonworkday (Sunday). The employee earns no pay on that day and therefore no COLA is payable. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8									80
& In Travel Status								*							
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
COLA**								8	8	8	8	8	8	8	40

\* Day of Arrival at nonforeign duty station.

\*\* COLA payable hours are entered on the T&A with Transaction Code 014. The use of a separate line entry for regular hours with the Transaction Code 014 instructs the computer that COLA is not to be paid for regular hours reported with Transaction Code 001, but only for those hours reported with Transaction Code 014.

The COLA "ON" indicator Code "1" is not entered on the T&A until the second pay period of duty at the nonforeign post in order to begin automatic COLA paid on that and all subsequent pay periods for all regular hours reported on the T&A.



Example 20-4

This example illustrates COLA payment for a classified employee who departs the nonforeign duty station in connection with a transfer within the Bureau. COLA is payable through the day the employee leaves Alaska (second Monday of the pay period). In this example the employee departs the duty station the first Thursday of the pay period and is in an official travel status through the second Monday of the pay period. COLA entitlement terminates the second Monday of the pay period upon the employee's departure from Alaska. Since COLA is payable only through the day of departure from Alaska, the COLA payable hours must be entered for each day as a line entry separate from the regular hours reported with Transaction Code 001. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour Hours Worked & Leave Used:	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked & In Travel Status	8	8	8	8	8	8		8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
COLA*								8							48

\*COLA payable hours are entered on the T&A with Transaction Code 014. The use of a separate line entry for regular hours with the Transaction Code 014 instructs the computer that COLA is not to be paid for regular hours reported with the Transaction Code 001, but only for those hours reported with Transaction code 014.

The COLA "OFF" indicator Code "2" must be entered on the T&A to the left of the Transaction Code 704 in order to terminate automatic COLA and prevent it from being paid when the employee arrives at the new nonforeign duty station where COLA is not authorized.



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TIMEKEEPER'S HANDBOOK  
Alternate Rates

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21. ALTERNATE RATES

21.1 GENERAL. Most wage employees are hired to work in only one occupation at one rate of pay. There are some wage employees, however, who are hired to work in more than one occupation or do so because of union agreements. These employees have a regular position rate of pay for the occupation in which they work most of the time, and they also have a secondary or alternate rate of pay for their second occupation. For example, an employee may drive a truck most of the time; but, on occasion, the same employee may work as a bulldozer operator or some other different pay job classification.

21.2 APPLICABILITY. Although alternate rates of pay are used in connection with only a relatively few occupation series within the wage rate pay system, it is at least theoretically possible to have alternate rates of pay for wage employees in any one of the pay plans listed below.

A. FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

B. FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

C. MARINE WAGE RATE. Employees identified by the Pay Plan WM.

D. PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

E. SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

F. WAGE TRAINEE. Employees identified by the Pay Plan WT.

G. WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

21.3 PAY COMPUTATION. The servicing personnel office produces a personnel action which automatically establishes a personnel and payroll master record in the computer for each individual employee. This record carries the employee's regular occupation rate of pay, and it also contains a record location for entering an alternate rate of pay for both regular hours and overtime hours worked. Regular pay plus premium pay, such as overtime, the night work differentials, holiday and Sunday pay can be computed on the basis of the regular or alternate position rates of pay. Whether the

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## TIMEKEEPER'S HANDBOOK

## Alternate Rates

computation of an employee's pay is made on the basis of the regular or alternate rate of pay depends on the occupation in which the employee performs service and on the hours pay transaction codes reported on the T&A by the timekeeper.

**21.4 REPORTING PROCEDURE.** Eligibility and time reporting requirements for the various types of pay described in this handbook are the same for all wage employees occupying like positions whether performing service in their regular or alternate occupation, except that a different transaction code is required to report the identical type of pay. For example, regular hours worked by an employee in his/her regular occupation are reported on the T&A with Transaction Code 001, whereas regular hours worked by that same employee in his/her alternate occupation must be reported with Transaction Code 101. The timekeeper selects the appropriate codes to designate on the T&A whether the employee is to be paid at the regular or alternate occupation rate of pay. The automated payroll system then assigns the appropriate rate of pay from the employee's master payroll record based on the codes selected by the timekeeper and computes the employee's pay from the hours reported on the T&A.

**21.5 TRANSACTION CODES.** Regular and premium pay hours payable to an employee in his/her alternate occupation must be entered each on separate blank lines in the "Pay" section of the T&A with the appropriate transaction codes listed below and in Illustration 9 in the back of the handbook.

Transaction Codes for Alternate Rates of Pay:

Regular Pay	101
Overtime Pay (Regular)	105
Overtime Pay (with Shift 2 Differential)	045
Overtime Pay (with Shift 3 Differential)	065
Holiday Pay (Regular)	109
Holiday Pay (with Shift 2 Differential)	049
Holiday Pay (With Shift 3 Differential)	069
Sunday Pay (Regular)	107
Sunday Pay (With Shift 2 Differential)	047
Sunday Pay (With Shift 3 Differential)	067
Night Shift Differential (SFT2)	102
Night Shift Differential (SFT3)	103
Environmental Differential	116

**21.6 T&A EXAMPLES.** No time and attendance reporting examples are provided for this section of the handbook. Wage employees are subject to the same pay regulations whether performing duty in the regular or alternate occupation. Thus, T&A reporting requirements are the same in either instance, with the exception that different transaction codes apply to the

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TIMEKEEPER'S HANDBOOK  
Alternate Rates

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identical types of pay. For T&A reporting examples, therefore, refer to the sections of the handbook that deal with the pay benefits to which wage employees, generally, are entitled on the basis of their employment status, i.e., full-time, part-time or intermittent; and substitute the corresponding alternate rate transaction codes.

## TIMEKEEPER'S HANDBOOK

## Fringe Benefits For Temporary Wage Board Construction Workers

## 22. FRINGE BENEFITS FOR TEMPORARY WAGE BOARD CONSTRUCTION WORKERS

22.1 GENERAL. Construction workers in private industry and workers on federal contract construction projects may receive additional wage payments for certain fringe benefits such as health and welfare, pensions and vacation. In the interest of bringing federal wage rates into line with prevailing local wage rates, temporary Wage Board (Pay Plan WB) construction workers employed by the Bureau in ungraded positions are authorized to receive similar fringe benefit pay. The fringe benefit pay is paid as an increment to the hourly scheduled rate of pay received by the employee for each regular hour worked. For example, it may be determined that in accordance with prevailing local wage rates the scheduled rate of pay and fringe benefits proper for a temporary Wage Board construction worker are as follows.

Scheduled Rate of Pay		\$6.010
Fringe Benefits:		
Health and Welfare	\$ .370	
Pension	.400	
Vacation	<u>.250</u>	
Total Fringe Benefit Increment		<u>1.020</u>
Total Hourly Rate of Pay		\$7.030

22.2 COMPUTATION OF OVERTIME. In certain wage areas construction employees are paid fringe benefits only on regular hours worked, but in other wage areas fringe benefits are paid on both regular and overtime hours worked. The servicing personnel offices are responsible for determining what the practice is for the local prevailing wage rate area. This information should be obtained through channels from the servicing personnel office. Sample overtime computations with and without the fringe benefits increment, using the rates from the above example, are illustrated below for an employee who works 2 hours overtime.

	<u>With Fringe</u>	<u>Without Fringe</u>
Scheduled Rate of Pay	\$ 6.010	\$ 6.010
Overtime Rate (1-1/2 times)	<u>x150%</u>	<u>x150%</u>
Overtime Hourly Rate	9.015	9.015
Fringe Benefit Increment*	<u>1.020</u>	<u>-0-</u>
Total Overtime Hourly Rate	10.035	9.015
Overtime Hours Worked	<u>x2</u>	<u>x2</u>
Total Overtime Pay	\$20.070	\$18.030

\*The total fringe benefit increment is added after the time and one-half computation is made. The employee does not receive one and one-half times the fringe benefit increment.

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## TIMEKEEPER'S HANDBOOK

## Fringe Benefits For Temporary Wage Board Construction Workers

22.3 FRINGE BENEFITS PAID ON REGULAR HOURS ONLY. Where fringe benefits are paid only on regular hours worked, the transaction codes for reporting both regular and overtime work by temporary construction workers performing duty in their regular and alternate occupations are as follows.

A. REGULAR OCCUPATION.

Regular Hours  
TC 001\*

Overtime Hours  
TC 005\*\*

B. ALTERNATE OCCUPATION.

Regular Hours  
TC 101\*

Overtime Hours  
TC 105\*\*

\*The Transaction Codes 001 and 101 instruct the computer program to pay each regular hour worked at an hourly rate of pay that includes both the scheduled (regular) rate of pay and the fringe benefit increment.

\*\*The Transaction Codes 005 and 105 instruct the computer program to pay each overtime hour worked at an hourly rate of pay which is computed at one and one-half times the employees scheduled (regular) rate of pay.

22.4 FRINGE BENEFITS PAID ON REGULAR AND OVERTIME HOURS. Where fringe benefits are paid on regular and overtime hours worked, the transaction codes for reporting both regular and overtime work by temporary construction workers performing duty in their regular and alternate occupations are as follows.

A. REGULAR OCCUPATION.

Regular Hours  
TC 001\*

Overtime Hours  
TC 015\*\*

B. ALTERNATE OCCUPATION.

Regular Hours  
TC 101\*

Overtime Hours  
TC 155\*\*

\*The Transaction Codes 001 and 101 instruct the computer program to pay each regular hour worked at an hourly rate of pay that includes both the scheduled (regular) rate of pay and the fringe benefit increment.

\*\*The Transaction Codes 015 and 155 instruct the computer program to pay each overtime hour worked at an hourly rate of pay which is computed by adding the fringe benefit increment to one and one-half times the employee's scheduled (regular) rate of pay.

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Fringe Benefits For Temporary Wage Board Construction Workers

22.5 OTHER PREMIUM PAY NOT AUTHORIZED. With the exception of pay for overtime work in excess of 8 hours in a day or 40 in a week, temporary Wage Board construction workers, since they are usually employed on an intermittent basis, are not entitled to receive other types of premium pay such as for night, Sunday and holiday work.

22.6 T&A EXAMPLES. The T&A examples that follow illustrate:

A. FRINGE REGULAR HOURS ONLY. Illustrates payment of fringe benefit pay authorized on regular hours only (Example 22-1).

B. FRINGE REGULAR AND OVERTIME HOURS. Illustrates payment of fringe benefit pay authorized on both regular and overtime hours worked (Example 22-2).

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Example 22-1

This is an example of fringe benefits payable on regular hours only for a temporary Wage Board construction worker required to work 8 hours each day, Monday through Friday. The employee performs duty in his/her regular occupation Monday thru Friday of the first week of the pay period working regular hours only. Also, on Saturday of the first week the employee works 6 hours overtime (hours in excess of 40 in a week). The employee performs duty in his/her alternate occupation Monday through Friday of the second week of the pay period. The employee works 8 hours each day plus 2 hours overtime on Friday (hours in excess of 8 in a day). Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours Worked (Reg. Occup.)		8	8	8	8	8	8	8	8	8	8	8	8	8	80
Overtime Hours Worked (Reg. Occup.)							6								40
Regular Hours (Alt. Occup.)								8	8	8	8	8	8	8	40
Overtime Hours (Alt. Occup.)													2		2
T&A Entries:															
Regular Hours		8	8	8	8	8	8	8	8	8	8	8	8	8	80
Overtime Hours							6						2		8

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total of the hours recorded in each day column on every line used is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00.

Note: Since temporary construction employees are intermittently employed, the number of days worked are recorded in the two spaces to the left of the preprinted Transaction Code 703 in the bottom center portion of the T&A.

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Example 22-2

This is an example of fringe benefits payable on both regular and overtime hours worked by a temporary Wage Board construction worker who performs duty in his/her regular and alternate occupations. The employee works 8 hours each day Monday through Friday. Work performed in the first week of the pay period, including overtime work, is in the alternate occupation. In addition to the 8 regular hours worked each day (Monday through Friday) of both weeks of the pay period, the employee works 4 hours overtime on Friday of the first week and 5 hours overtime on Wednesday of the second week. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours Worked (Reg. Occup.)		8	8	8	8	8		8	8	8	8	8	8		80
Overtime Hours Worked (Reg. Occup.)						4									40
Regular Hours (Alt. Occup.)								8	8	8	8	8	8		40
Overtime Hours (Alt. Occup.)										5					2
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Overtime Hours						4									8

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use in actual reporting. The total of the hours recorded in each day column on every line used is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 9 hours is entered as 9.00.

Note: Since temporary construction employees are intermittently employed, the number of days worked are recorded in the two spaces to the left of the preprinted Transaction Code 703 in the bottom center portion of the T&A.



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TIMEKEEPER'S HANDBOOK  
Employment Of Experts And Consultants

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23. EMPLOYMENT OF EXPERTS AND CONSULTANTS

23.1 GENERAL. Instructions applicable to the employment of experts and consultants (Pay Plan EC) in positions excepted from the federal competitive service by statute, Executive Order or by the Office of Personnel Management (OPM) are contained in 5 U.S.C. 3109 and in FPM Chapters 213 and 304. Particular reference is made to section 213.3102(1) of Schedule A in FPM Chapter 213 and Subchapter 1 of FPM Chapter 304.

23.2 TEMPORARY EMPLOYMENT. If the employment of an expert or consultant is temporary, the period of employment is for one year or less and is limited to work on programs, projects, problems, or phases thereof, requiring service of one year or less.

23.3 INTERMITTENT EMPLOYMENT. If the employment of an expert or consultant is intermittent, the employee works on an occasional or irregular basis on programs, projects, problems, or phases thereof, not to exceed 130 working days during any period of 365 consecutive days. When an intermittent expert or consultant is paid for all or any part of a day for more than 130 days in a service year, the appointment will automatically convert to a temporary appointment.

23.4 RATE OF PAY. Whether appointed to a temporary or intermittent position, experts and consultants are generally employed on a per diem basis and are paid their full daily rate of pay for each day in which they perform service regardless of the actual number of hours worked; and a Saturday, Sunday or holiday on which duty is performed is counted as a regular workday (27 Comp. Gen. 776; 28 Comp. Gen. 328; and 46 Comp. Gen. 667).

23.5 PAY LIMITATION. The biweekly pay limitation applicable to the vast majority of federal employees in the classified service by virtue of 5 U.S.C. 5308 applies also to experts and consultants. And although experts and consultants are generally not entitled to overtime pay, they are nevertheless also limited by virtue of the biweekly aggregate salary limitation provisions in 5 U.S.C. 5547. On a biweekly basis, therefore, an expert or consultant may only be compensated an amount which does not cause his/her total pay for any pay period to exceed the amount of basic pay that an employee in step 10 of grade GS-15 receives for one pay period (unpublished Comp. Gen. Decision B-90867, dated November 21, 1978).

23.6 T&A EXAMPLE. The T&A example that follows illustrates payment to an expert or consultant. You will note that to pay an expert or consultant working at a per diem rate, eight (8) hours is recorded for each day in which work is performed regardless of the number of hours worked. The entries are made on the T&A line preprinted with the word "REGULAR" and the Transaction Code 001 (Example 23-1).

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Example 23-1

This is an example illustrating payment to an expert or consultant. Generally, employees serving as experts or consultants are paid at a per diem or daily rate. The daily rate is paid whether the employee works all or any part of a day. Therefore, to pay an expert or consultant correctly, 8 hours is recorded for each day in which work is performed regardless of the number of hours worked. In this example the expert or consultant works 12 hours on the first Friday, 5 hours on the first Saturday, 3 hours on the second Sunday and 8 hours on the second Wednesday of the pay period. Computation of the time to be paid is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Hours Worked				8		12	5	3
T&A Entries:						8	8	8
Regular Hours				8		8	8	32

Entries required on the T&A to report the time to be paid are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total of the hours recorded in each day column is entered in the "Number of Hours" column as a two-place decimal. Example: 32 hours is entered as 32.00. Note the entry of the number of days worked in the two spaces to the left of the preprinted Transaction Code 703 in the bottom center portion of the T&A.

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## TIMEKEEPER'S HANDBOOK

## Detail Under The Intergovernmental Personnel Act (IPA)

## 24. DETAIL UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA)

24.1 GENERAL. Under the provisions of the Intergovernmental Personnel Act of 1970, federal civilian employees of executive agencies may be assigned on detail to state and local governments, institutions of higher education, and recognized Indian tribes or tribal organizations. Employees so assigned continue to receive their pay, benefits and allowances from the Bureau.

Reference: 25 CFR 275; FPM Chapter 334; and FPM SUPP. 990-1, Book III, Part 334.

24.2 TIME AND ATTENDANCE. The time and attendance report (T&A) may be maintained by either the Bureau or the agency where the employee is assigned on detail. Leave is earned under the Bureau's leave system, and any absence from duty with the assignee agency is charged to the appropriate leave account, i.e., annual, sick, LWOP, etc. Employees may be excused from duty on all federal holidays without charge to leave or will receive holiday premium (See section 10 on holiday pay) for work performed on a federal holiday. Employees may also be excused from duty by the assigned agency on a state or local holiday without charge to leave, but they will not be entitled to premium pay if required to work on such a day (FPM Chapter 334, S3-2d).

Note: See also section 26 of the handbook for additional timekeeping instructions.

24.3 T&A EXAMPLES. No time and attendance reporting examples are provided for this section of the handbook. An employee on an IPA detail is, in effect, subject to the same pay, leave and other benefit and allowance regulations as an employee performing his/her assigned duties at the regular place of employment. Therefore, for T&A reporting examples, refer to the specific sections of the handbook that deal with the pay, leave and allowance benefits to which the employee on IPA detail is entitled on the basis of his/her employment status, e.g., classified or wage in a full-time or part-time position, etc.

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Employees On Extended Formal Training

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25. EMPLOYEES ON EXTENDED FORMAL TRAINING

25.1 GENERAL. Employee training throughout most of the federal government service is authorized under Chapter 41, Title 5, United States Code and Executive Order 11348, dated April 20, 1967. OPM regulations and guidance relating to the training of federal employees are contained in FPM Chapter 410 and in FPM Supplement 990-1, Book I, Chapter 41. An employee carried in a full pay status while undergoing extended formal training under these authorities is expected to spend 40 hours each week in class, study, homework, etc. The employee is also expected to submit a written statement each pay period to his local employing office concerning how the 40 hours were spent.

25.2 TIME AND ATTENDANCE. The time and attendance report (T&A) may be maintained by either the Bureau or the facility where the training is taking place. Following are the rules for charging absences during a period of extended formal training.

A. PERSONAL BUSINESS. Periods of time away from the training for personal business are charged to annual leave or leave without pay (See sections 27 and 40 of the handbook).

B. ILLNESS. Periods of time when the employee is sick and unable to participate in the training program are charged to sick leave (See section 30 of the handbook).

C. NON-TRAINING TIME. Periods of non-training time which coincide with government holidays are counted just as though the employee were away from the regular job on a public legal holiday. Such absences are charged to paid holiday (See section 9 of the handbook).

D. RECESS PERIODS. Recess periods or holidays observed by the training facility and not by the government are counted as duty time (regular hours worked) to the extent that the employee states he/she was engaged in study activities during the recess or holiday period. However, time spent on personal business during such periods is charged to annual leave or to leave without pay if the employee has no annual leave.

25.3 PREMIUM PAY NOT AUTHORIZED. Premium pay for overtime, night, holiday or Sunday work may not be paid to an employee assigned to extended formal training. This prohibition also applies to compensatory time off (39 Comp. Gen. 453).

Note: See also section 26 of the handbook for additional timekeeping instructions.

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25.4 T&A EXAMPLES. No time and attendance reporting examples are provided for this section of the handbook. An employee on extended formal training is, in effect, subject to the same pay, leave and other benefit and allowance regulations as an employee performing his/her assigned duties at the regular place of employment. Therefore, for T&A reporting examples, refer to the specific sections of the handbook that deal with the pay, leave and allowance benefits to which the employee on extended formal training is entitled on the basis of his/her employment status, e.g., classified or wage in a full-time or part-time position, etc.

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Employees On Detail And In Training

26. EMPLOYEES ON DETAIL AND IN TRAINING

26.1 GENERAL. Details and training situations sometimes involve a change in an employee's duty station. When this occurs, consideration must be given to the question of where the timekeeping function will take place while the employee is away from the permanent duty station.

26.2 SHORT-TERM ABSENCE. As a general rule, if absence from the permanent duty station on a detail or training situation is to be of a relatively short duration (one or two pay periods), and particularly where the permanent and temporary duty stations are in the same immediate geographic area, the employee's regular timekeeper will continue to keep time for the employee. Under such circumstances, arrangements should be made to have a responsible official at the temporary duty station report the employee's attendance to the regular timekeeper on a set schedule, such as daily or at the end of a pay period, etc.

26.3 LONG-TERM ABSENCE. Long-term absences from the permanent duty station on details and training situations require that the timekeeping function be done at the temporary duty station. In these situations the employee's preprinted T&A's can either be forwarded to the temporary timekeeper each pay period by the permanent timekeeper or arrangements can be made to have the preprinted T&A's mailed directly to the temporary timekeeper. This can be accomplished by changing the timekeeper distribution code (See section 1.7A(8) of the handbook for instructions) to reflect the distribution code of the temporary timekeeper.

26.4 ACCOUNT NUMBERS. An extremely important aspect of keeping attendance records for employees on detail or in extended training situations is that of salary costs. Generally, operating officials agree in advance on whether the employee's salary will be paid from funds allocated to the permanent or temporary duty station. The timekeeper concerned should be advised of this decision. It is not unusual to have a timekeeper at the temporary duty station keep the employee's time while charging such time to the employee's regular account number. Conversely, the employee's regular timekeeper can record the employee's time and be instructed to charge the salary costs to an account number at the temporary duty station. Supervisors are responsible for informing timekeepers under their supervision of the account numbers to which time is to be charged.

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TIMEKEEPER'S HANDBOOK  
Automated Leave Accounting

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27. AUTOMATED LEAVE ACCOUNTING

27.1 GENERAL. The Bureau uses a computerized leave system that automatically generates annual and sick leave for eligible employees. The leave accrual rates are computed each pay period and added to the previous balance. This results in a current leave balance. Annual and sick leave eligibility requirements and accrual rates are discussed in detail in sections 28 and 31 of the handbook. In addition, the Bureau has an automated precredit annual leave system. This latter system is also discussed in section 28 of the handbook. Refer also to the Leave and Earnings Statement Format section of the handbook.

27.2 LEAVE ACCRUAL PROCEDURE. The leave accrual procedure begins with the appointment of an individual by a personnel or administrative office to a position subject to the Leave Act. Certain appointment information, which includes the employee's service computation date (SCD), is encoded into the computer where it is used to establish a payroll and personnel master record. From this record the leave accounts are established for each employee. Entitlement to annual leave, for example, is determined by the condition of employment (permanent and full-time, etc.), and the accrual rate is determined by the length of federal civilian and military service. The SCD is established based on length of service and is then used to compute the biweekly annual leave accrual. The SCD is also used as the basis for automatic increase of the accrual rate. For example, on the first full pay period after completion of 3 years of service (computed from the SCD), the annual leave accrual rate will automatically increase from 4 to 6 hours each pay period. The automatic leave accounting system is also designed to consider the effect of leave without pay (LWOP) on automatic leave accruals. Hours of LWOP are accumulated within the system and when the cumulative total reaches 80 hours or some multiple of 80 hours thereafter, automatic accrual of sick and annual leave is not made.

27.3 LEAVE AUDITS. Where entitlement to leave accrual or the rate of accrual is in question, the matter should first be directed to the servicing personnel office. That office will audit its input into the computer payroll system and determine what if any corrective action is required. If, on the basis of some corrective action by the personnel office, payroll system records need to be adjusted, the adjustment will reflect in a future leave and earnings statement. When it is suspected that leave balances are incorrect for reasons other than entitlement and the rate of accrual, a request for a leave audit should be forwarded to the payroll office, on a Pay/Leave Adjustment Request (See Illustration 4 in the back of the handbook). As much information as is known about the discrepancy should be made known in the audit request. Such requests should be routed in accordance with local procedures. Action taken by the payroll office as a result of the audit will be documented and transmitted through established channels.

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Annual Leave

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ANNUAL LEAVE

28.1 GENERAL. Annual leave is provided for the purpose of (1) allowing employees an annual vacation period of extended leave for rest and recreation; and (2) providing periods of time off from work for personal and emergency purposes. Full-time and part-time employees serving in classified positions under the General Schedule and similar pay plans and wage employees in prevailing and negotiated rate positions are subject to the Leave Act. For these employees, annual leave is earned and credited beginning with appointment, if the appointment is for 90 days or longer. Annual leave applies also to employees occupying summer employment positions provided their appointments are for 90 days or longer. Temporary employees whose appointments are for less than 90 days do not earn leave; however, if their appointments are extended and a total of 90 continuous days of service is completed, they are eligible for retroactive credit for annual leave from the date of initial appointment.

Reference: 5 U.S.C. Chapter 63 and FPM SUPP. 990-2, Book 630, S3.

28.2 APPLICABILITY. Annual leave applies to employees who occupy classified, wage and summer positions in the following pay plans if they meet the conditions stated above.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(3) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(4) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(5) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

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- (2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.
- (3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.
- (4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.
- (5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.
- (6) WAGE TRAINEE. Employees identified by the Plan Plan WT.
- (7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

- (1) PAY PLAN YV. Employees hired under Schedule A213.3102 (v) with occupation code 3506.
- (2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A213.3102 (w) with occupation code 3506.
- (3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A213.3102 (w).
- (4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A213.3102 (w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

28.3 EMPLOYEES NOT COVERED. Excluded from coverage under the Leave Act and therefore ineligible to earn annual leave are intermittent employees, since they do not have an established tour of duty. Also excluded are temporary employees engaged in construction work. In addition, Indian Education Program employees (Pay Plans CE and CY) are not eligible to earn or use annual leave. Other types of leave are provided for Indian education contract employees (See Section 30 of the handbook).

28.4 EARNING RATES. The amount of annual leave earned by full-time and part-time employees is based on their years of creditable federal civilian and military service. A change in the rate of accrual is effective at the beginning of the new pay period following the pay period in which an employee completes the years of service required.

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A. FULL-TIME EMPLOYEES. Employees serving in full-time positions earn and are credited with annual leave as follows.

(1) An employee with less than 3 years of creditable service earns and is credited with annual leave at the rate of 4 hours for each full bi-weekly pay period, or 13 days each leave year.

(2) An employee with 3 but less than 15 years of creditable service earns and is credited with annual leave at the rate of 6 hours for each full biweekly pay period, except that the earning rate for the last full biweekly pay period in the calendar year is 10 hours. The earning rate is 20 days each leave year (33 Comp. Gen. 85 and FPM SUPP. 990-2, Book 630, S3-1c(2)).

(3) An employee with 15 years or more of creditable service earns and is credited with annual leave at the rate of 8 hours for each full biweekly pay period, or 26 days each leave year.

B. PART-TIME EMPLOYEES. Part-time employees for whom there has been established in advance a regular tour of duty on one or more days during each administrative workweek earn annual leave as follows.

(1) An employee with less than 3 years of creditable service earns 1 hour of annual leave for each 20 hours in a pay status.

(2) An employee with 3 but less than 15 years of creditable service earns 1 hour of annual leave for each 13 hours in a pay status.

(3) An employee with 15 years or more of creditable service earns 1 hour of annual leave for each 10 hours in a pay status.

28.5 PAY AND/OR NONPAY STATUS. Annual leave is earned by an employee during each full biweekly pay period while in a pay status or in a combination of pay and nonpay status (5 CFR 630.202), but no annual leave is earned:

A. By an employee who is in a nonpay status for the entire leave year (FPM SUPP. 990-2, Book 630, S2-3d).

B. By an employee during a period of leave granted prior to separation which may be included in a lump-sum leave payment (34 Comp. Gen. 61 and unpublished Comp. Gen. Decision B-155988, dated February 8, 1965), nor during any period for which a lump-sum leave payment is made.

C. By a full-time employee in that pay period in which the number of accumulated hours in nonpay status reach 80 hours or some multiple of 80 hours (FPM SUPP 990-2, Book 630, S2-3d).

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This latter rule is illustrated in the following example for an employee who, at the beginning of pay period 10, has accumulated 95 hours without pay. During pay period 10 the employee is suspended 2 days or 16 hours, is AWOL 4 hours and is absent on leave without pay for 40 hours. At the end of pay period 10 the employee has an accumulated balance of 155 hours without pay and earns leave at the regular rate. During pay period 11 the employee is absent on leave without pay (LWOP) for 8 hours. At the end of pay period 11 the employee has an accumulated balance of 163 hours without pay. In pay period 11 the number of accumulated hours in nonpay status has reached a multiple of 80 hours (160) and therefore the employee does not earn annual leave in that pay period.

An employee's accumulated hours in nonpay status are reset to zero at the beginning of each leave year.

	Hours In Nonpay Status
Accum. Bal. Start of PP10	95
During PP 10:	
Suspension	16
AWOL	4
LWOP	40
Accum. Bal. End of PP10	155
During PP 11:	
LWOP	8
Accum. Bal. End of PP11	163

28.6 EXCESS HOURS PART-TIME EMPLOYEES. In computing the annual leave earned by part-time employees, the number of hours in a pay status which do not equal the number needed for a minimum credit of 1 hour are carried over from one pay period to the next. However, if an employee changes to a full-time status and has insufficient service credit to earn the minimum of 1 hour, the fractional hour of service is lost solely because of the status change (32 comp. Gen. 490). Hours worked (in a pay status) in excess of the basic working hours (40 hours) in any workweek shall not be used in computing leave earned by part-time employees (5 CFR 630.202).

28.7 APPROVAL AND USE OF ANNUAL LEAVE. Authorization or approval of annual leave for an individual employee normally rests entirely with the first line supervisor, unless otherwise directed by local written policy. Supervisors and managers should plan early in each leave year for the use of leave with the employees they supervise so as to ensure the continuity of work without loss of efficiency. It is the joint responsibility of the supervisor and the employee to assure that annual leave is scheduled and used so that no employee is required to forfeit leave (See Section 29). When employees can

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be spared from duty, annual leave should be approved liberally, especially when personal emergencies occur. But while annual leave is an absolute right of the employee, management still has the right to fix the time when leave is to be used (39 Comp. Gen. 611). Therefore, approval to use annual leave is required.

A. USE OF LEAVE PLANNED IN ADVANCE. Except in emergencies, the use of annual leave shall be planned and requested in advance of the absence. Requests for leave shall be considered in light of current and anticipated workloads and with regard for the welfare and preference of individual employees.

B. EMERGENCY SITUATIONS. In emergency situations an employee must notify his/her supervisor before or as soon as possible after the time he/she is schedule to report for work (normally not more than 1 hour) of the emergency circumstances and request approval for the absence.

C. FAILURE TO OBTAIN APPROVAL IN ADVANCE. An employee who fails to request and obtain approval for an absence without a good reason acceptable to the approving authority may be charged with absence without leave (AWOL).

D. UPON SEPARATION FROM SERVICE. Annual leave generally may not be granted immediately prior to separation from service when it is known in advance that the employee will not be returning to duty at the end of the requested period of leave.

E. PENDING DISABILITY RETIREMENT. Annual leave may be approved for an employee whose claim for disability retirement is pending after his/her sick leave is exhausted.

F. NOTICE PERIOD OF SEPARATION BY REDUCTION IN FORCE. During the notice period of separation by reduction-in-force, requests for annual leave should be approved. Absences for interviews with prospective employers shall be charged to annual leave and compensatory time off, if available, or to leave without pay.

G. SUBSTITUTION OF ANNUAL LEAVE FOR SICK LEAVE. Annual leave may not be substituted for sick leave previously granted and documented where the substitution is solely for the purpose of avoiding forfeiture of annual leave (38 Comp. Gen. 354). Annual leave may be substituted for advanced sick leave (37 Comp. Gen. 439).

H. SUBSTITUTION OF SICK LEAVE FOR ANNUAL LEAVE. An employing office may allow retroactive substitution of sick leave for annual leave if an employee retires or dies in the same year in which the leave is used and a

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timely request is made. This substitution of leave is at the discretion of the employing office and depends upon the circumstances of each case (Comp. Gen. Decision B-191076, dated June 12, 1978).

I. ANNUAL LEAVE DURING SUSPENSION. Annual leave may not be approved for any part of a suspension that is effected for disciplinary reasons.

J. ANNUAL LEAVE ANTICIPATED EARNED BY END OF LEAVE YEAR. All full-time and part-time employees, except those whose appointments are for less than 90 days, are allowed the use of annual leave which it is anticipated will be earned by the close of the current leave year. Only the amount of leave which will be earned prior to an anticipated date of separation or retirement during the remainder of the current leave year or during the term of a temporary appointment will be advanced.

K. ANNUAL LEAVE WITH OR WITHOUT EMPLOYEE CONSENT. An employee may be placed on annual leave with or without his/her consent under the following circumstances.

(1) If the employee does not have accrued sick leave and he/she or the personal physician admit the employee's incapacity for official duties (38 Comp. Gen. 503) or where there is other medical or reasonable evidence that the employee's continued employment would be considered hazardous to himself/herself or to fellow workers.

(2) In emergency situations, for example, breakdowns or overhaul of equipment and power failures, where the period of absence exceeds 5 days.

L. ENFORCED ANNUAL LEAVE. Employees may not be placed on enforced leave as a disciplinary measure or in lieu of formal suspension or immediately prior to or during a period of advance notice of an adverse action, except in case of adverse action when a danger to life or property seems possible.

M. ACTION ON ENFORCED ANNUAL LEAVE. Any action to place an employee on enforced annual leave shall be taken only after clearance with the personnel office. A written notice must be given the employee concerned and a copy of the notice must be filed in the employee's official personnel folder.

28.8 INDEBTEDNESS FOR ADVANCED ANNUAL LEAVE. Upon separation from federal service, employees will be indebted for any advanced annual leave which they have used and have not earned prior to separation. The employee must refund the cash value of leave advanced, or the amount due for advanced leave will be deducted from any pay due the employee upon separation. A refund is not required in the case of:

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(A) Retirement for disability;

(B) Separation by death or disability, supported by an acceptable medical certificate; or

(C) Entrance on active military duty with restoration rights.

(5 CFR 630.209)

Note: Compensatory time earned in lieu of overtime pay may not be used to offset a balance of advanced annual leave (45 Comp. Gen. 243).

28.9 LEAVE YEAR. A leave year begins the first day of the first complete pay period in a calendar year and ends with the day just prior to the first day of the first complete pay period in the following calendar year. The beginning and ending dates of each leave year from 1978 to 1988 may be found in Illustration 3 in the back of the handbook.

28.10 MAXIMUM ACCUMULATION. Except for employees serving under an appointment in the Senior Executive Service (SES), employees serving outside the United States (50 states and the District of Columbia) and certain employees who had accumulated annual leave in excess of 30 days before the present 30-day limit was established, the maximum amount of annual leave that can be carried forward from one leave year to the next is 30 days. Annual leave earned during a leave year in excess of the maximum amount which may be carried over into the following leave year must be used or it will be forfeited (lost), unless the forfeiture results from (1) an administrative error, (2) an exigency of the public business, (3) illness or injury of the employee, or (4) an unjustified or unwarranted personnel action (See Section 29 of the handbook for a detailed discussion of forfeiture and restoration of annual leave). The maximum accumulation of annual leave for various classes of eligible employees and employment situations is as follows.

A. MAJORITY OF FEDERAL EMPLOYEES. For the vast majority of federal employees the maximum amount of annual leave that can be carried forward from one leave year to the next is 240 hours, or 30 days (FPM SUPP. 990-2, Book 630, S3-5a).

B. SENIOR EXECUTIVE SERVICE. Annual leave may be accumulated without limitation by an employee while serving under an appointment in the Senior Executive Service (5 U.S.C. 6304 (f)).

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C. EMPLOYEES OUTSIDE THE UNITED STATES. For employees serving outside the United States (50 states and the District of Columbia) who are recruited and employed under special conditions, the maximum amount of annual leave that can be carried forward from one leave year to the next is 360 hours, or 45 days (FPM SUPP. 990-2, Book 630, S3-5b).

D. MORE THAN 30 DAYS UNDER FORMER STATUTE. Where the accumulated annual leave carried forward from the 1952 leave year was in excess of 30 days (under former statute) the accumulation remains to the employee's credit until subsequently reduced by use of leave in excess of the employee's accrual during any leave year (FPM SUPP. 990-2, Book 630, S3-5d).

28.11 CHARGING ANNUAL LEAVE. The minimum charge for annual leave is 1 hour. Additional charges must be in multiples of 1 hour. An employee, for adequate reason, may be excused without charge to leave for unavoidable or necessary absences or tardiness of less than 1 hour. However, if the employee is charged leave for an unauthorized absence or tardiness, that employee cannot be required to perform work for any period of leave charged that exceeds the period of absence or tardiness (FPM SUPP. 990-2, Book 630, S2-4b).

Other rules pertaining to annual leave charges are as follows:

A. CALENDAR DAY BASIS. Each period of absence must be considered individually on a calendar day basis. Absences over a period of 2 or more days may not be totaled to round out a leave charge.

B. LEAVE DAYS. Annual leave is charged only for absences occurring on the hours and days regularly scheduled for duty and not for absences on legal holidays established by federal statute, executive order or administrative order (FPM SUPP. 990-2, Book 630, S2-2a(2) and S2-4a).

C. TRAVEL TIME. While on official travel, if an employee travels by an indirect route or uses a mode of transportation such as a privately owned motor vehicle for personal reasons, which requires more time than authorized for the travel involved, such excess travel time is generally chargeable to annual leave. The amount of leave to be charged shall be determined in accordance with the applicable mileage and per diem allowances.

28.12 TRANSFER OF ANNUAL LEAVE. Annual leave credits, including restored annual leave, are transferred when an employee is appointed, reappointed or transferred without a break in service to another position under the same leave system. An employee transferring between positions under different leave systems may transfer all of the accumulated and currently accrued annual leave to his/her credit as of the date of such transfer. This provision applies even though the amount transferred may be in excess of the

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annual leave ceilings (49 Comp. Gen. 189 and Comp. Gen. Decisions B-116314 and B-117272, dated September 22, 1969). An employee who enters on active duty in the armed forces or transfers to a position in a public international organization may receive a lump-sum payment for accumulated annual leave or may elect to have the leave remain to his/her credit for use upon return to his/her position. Any unused restored annual leave in a separate leave account is transferred to the employee's new installation if the employee transfers to another federal agency or within the Bureau (5 CFR 630.501 to 630.505 and FPM SUPP. 990-2, Book 630, S-5).

**28.13 COMPUTATION OF LUMP SUM.** On separation from federal service, an employee is paid a lump sum for accumulated and unused annual leave. This lump sum is equal to the pay that would have been received had the employee remained in the service until the expiration of the period of annual leave. Included in the lump-sum payment is premium pay that an employee would have been entitled to and pay for holidays occurring within that period. Annual leave is not earned within this time period. If an employee has received a lump-sum payment and is reemployed before the period covered by the lump-sum payment expires, the employee must refund an amount equal to pay between the date of reemployment and expiration of the period covered by the lump sum payment. Any restored annual leave in a separate account is also paid to an employee in a lump sum upon separation. (FPM SUPP. 990-2, Book 630, S2).

**28.14 TRANSACTION CODE 208.** Annual leave used is recorded on the T&A line preprinted with the word "ANNUAL" and Transaction Code 208. The beginning and ending hours of the absence are entered in the "From-To" boxes in the "Absent" portion of the T&A. Each absence must either be initialed by the employee or supported by an approved Standard Form 71, Application for Leave, or other acceptable document. And since annual leave is a type of paid leave, the number of hours used is entered on the line preprinted with the word "Regular" and Transaction Code 001 in the "Pay" section of the T&A so that the employee can be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

Note: Standard Forms 71 and other documents to support leave used should not be submitted to the payroll office. These documents should be retained by the timekeeper attached to the timekeeper copies of the T&A's (See section 1.8 of the handbook).

**28.15 PREMIUM PAY.** Night differential and night shift differential, under certain conditions, are payable to eligible employees during periods of paid leave. Thus, night pay hours must be entered in the "Pay" section of the T&A, as appropriate, so that the employee can be paid for those hours. See sections 6 and 7 of the handbook for the conditions under which night pay differentials are payable during periods of paid leave.

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28.16 T&A EXAMPLES. The T&A examples that follow illustrate:

A. ANNUAL LEAVE CLASSIFIED EMPLOYEE. Illustrates the use of annual leave by a classified employee with a night time tour of duty (Example 28-1).

B. ANNUAL LEAVE WAGE EMPLOYEE. Illustrates the use of annual leave by a wage employee with a night time tour of duty (Example 28-2).

C. ANNUAL LEAVE SUNDAY TOUR. Illustrates the use of annual leave on a Sunday by an employee with Sunday as a regularly scheduled workday (Example 28-3).

D. ANNUAL LEAVE PART-TIME EMPLOYEE. Illustrates the use of annual leave by a part-time employee with a regularly scheduled tour of duty (Example 28-4).

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Example 28-1

This is an example of annual leave used by a classified employee who is regularly assigned to a night shift on a full-time basis. Night differential is payable for all regularly scheduled hours worked between 6 p.m. and midnight. The employee has a tour of duty of 4 p.m. to midnight, 8-hour day, 40-hour week, Monday through Friday. The employee uses annual leave from 4 p.m. to 6 p.m. Monday through Friday of the first week of the pay period and from 10 p.m. to midnight Monday through Wednesday of the second week. Night differential is not payable for any period of leave when the total paid leave is 8 hours or more during the pay period. Computation of the time to be paid and charged to annual leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked		6	6	6	6	6		6	6	6	6	6	6	6	64
Annual Leave Used		2	2	2	2	2		2	2	2	2	2	2	2	16
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Night Differential		6	6	6	6	4		4	4	4	4	6	6	6	52
Annual Leave		2	2	2	2	2		2	2	2	2	2	2	2	16

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (annual) are combined with the regular hours actually worked in the "Pay" section of the T&A in order for those hours to be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 Hours is entered as 80.00; 52 hours is entered as 52.00; 16 hours is entered as 16.00.



Example 28-2

This is an example of annual leave used by a wage employee who is regularly assigned to a night shift (Shift 2) on a full-time basis. Shift 2 differential is payable for the entire shift when a majority of the regularly scheduled nonovertime hours of work occur between the hours of 3 p.m. and midnight. The employee has a tour of duty of 4 p.m. to midnight, 8-hour day, 40-hour week, Monday through Friday. The employee uses annual leave during the entire regularly scheduled shift on Monday of the second week of the pay period. Regular assignment to a shift for which night shift differential is payable entitles the employee to shift differential during periods of paid leave. Computation of the time to be paid and charged to leave are illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8		80
Regular Hours Worked		8	8	8	8	8			8	8	8	8	8		72
Annual Leave Used								8							8
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Night 2 Differential		8	8	8	8	8		8	8	8	8	8	8		80
Annual Leave								8							8

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (annual) are included with the hours actually worked in the "REGULAR" pay line of the T&A in order for those hours to be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00.



Example 28-3

This is an example of annual leave for a classified employee with Sunday as a regularly scheduled workday. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Sunday through Saturday. On Sunday of the first week of the pay period the employee is on annual leave. The employee works the regularly scheduled tour the rest of the pay period. Sunday pay is authorized only for actual work performed; therefore, the employee receives Sunday pay only for the second Sunday of the pay period (See Section 8 of the handbook for Sunday pay). Computation of the time to be paid and charged to leave are illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8			8	8	8	8	8	8		72
Annual Leave Used	8														8
T&A Entries:															
Regular Hours		8	8	8	8			8	8	8	8	8	8		80
Sunday Pay								8							8
Annual Leave	8														8

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (annual) are included with the hours actually worked in the "REGULAR" pay line of the T&A in order for those hours to be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 8 hours is entered as 8.00.



Example 28-4

This is an example of annual leave used by a part-time employee with a regularly scheduled tour of duty of 8 a.m. to noon, 4-hour day, 20 hour week, Monday through Friday. The employee uses annual leave during the entire regularly scheduled workweek the first week of the pay period and 2 hours each day on Monday and Tuesday of the second week. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	4	4	4	4	4	4		4	4	4	4	4	4	4	40
Regular Hours Worked								2	2	2	4	4	4	4	16
Annual Leave Used	4	4	4	4	4	4		2	2						24
T&A Entries															
Regular Hours	4	4	4	4	4	4		4	4	4	4	4	4	4	40
Annual Leave	4	4	4	4	4	4		2	2						24

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (annual) are included with the hours actually worked in the "REGULAR" pay line of the T&A in order for those hours to be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 40 hours is entered as 40.00; 24 hours is entered as 24.00.



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29. RESTORED ANNUAL LEAVE.

29.1 GENERAL. At the end of one leave year and just prior to the beginning of the following leave year, employees' annual leave balances are examined and the amounts in excess of their maximum accumulation are automatically cancelled out and forfeited. Any annual leave balance at the end of the leave year, which is in excess of an employee's permissible carryover into the new leave year and so forfeited, is not recreditable at any subsequent time unless the loss or forfeiture was caused by one of the three conditions that permit restoration under 5 U.S.C. 6304 (d) (1). Also, any annual leave which is in excess of the maximum leave accumulation authorized by law can be restored to an employee upon reinstatement to the rolls after an unjustified or unwarranted personnel action has been corrected under authority of 5 U.S.C. 5596.

29.2 RESTORATION CRITERIA. The criteria and the procedure for requesting restoration of forfeited annual leave under each of the four conditions that permit restoration are:

A. EXIGENCIES OF THE PUBLIC BUSINESS. Approval of requests for determinations on exigencies of the public business to avoid forfeiture of leave has been delegated to the heads of Bureaus (205 DM 8.2D). Cases meeting the criteria set forth in the OPM regulations where annual leave had been scheduled in advance and in writing, and the exigencies of public business required management to cancel such leave, shall be submitted to the Chief Personnel Officer, Bureau of Indian Affairs, Washington, D.C., 20242, Attention: Code 870, with appropriate documentation and justification for referral to the Commissioner of Indian Affairs.

Before annual leave can be restored under 5 U.S.C. 6304 (d) (1) (B), the determination that an exigency is of major importance and that therefore previously scheduled annual leave may not be used by the employee, must be made by the Commissioner of Indian Affairs or someone designated by him on this matter.

B. SICKNESS OF THE EMPLOYEE. Where unexpected illness (or injury or any other medical condition for which paid sick leave would be approved) results in the inability of the employee to use previously scheduled annual leave by the end of the leave year, Area Directors, and in the Central Office jurisdiction, Office Directors, have been delegated the responsibility to authorize the restoration of such leave upon appropriate documentation of the circumstances (BIAM PML 74-2 (630) of January 11, 1974, and payroll office memorandum of April 19, 1974).

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Approved requests for restoration of annual leave forfeited due to illness of the employee shall be submitted to the Branch of Employee Data and Compensation, P.O. Box 2026, Albuquerque, New Mexico 87103-2026.

Sickness, i.e., a medical or physical condition for which a grant of sick leave would be approved, is not in itself a basis for permitting annual leave to be forfeited and subsequently restored for later use. Annual leave forfeited because of illness may be restored provided:

(1) That annual leave was scheduled in advance and

(2) That the period of absence occurred at such a time late in the leave year or was of such a duration that the annual leave could not be rescheduled for use before the end of the leave year to avoid forfeiture.

C. ADMINISTRATIVE ERROR. Where an employee has lost annual leave through administrative error, the determination to restore the lost leave and, in the case of terminated employees, to make cash payment, will be made by the Chief, Branch of Employee Data and Compensation. Appropriate documentation must be furnished to substantiate the annual leave to be restored. This may consist of official records and statements that clearly explain the circumstances surrounding the administrative error that caused the loss of annual leave and justifies its restoration. Claims shall be submitted to the Chief, Branch of Employee Data and Compensation, P.O. Box 2026, Albuquerque, New Mexico 87103-2026.

D. UNJUSTIFIED OR UNWARRANTED PERSONNEL ACTION. No request is required to restore annual leave forfeited because of an unjustified or unwarranted personnel action. The personnel action which documents the employee's reinstatement to the rolls provides the necessary authority for the payroll office to restore the lost leave. Restoration is routinely accomplished based on the results of an audit of the employee's annual leave account covering the period of removal.

29.3 ANNUAL LEAVE SCHEDULED IN ADVANCE AND IN WRITING. The long standing employee-management mutual responsibility to plan and schedule the use of annual leave throughout the year is so important that the law makes it a prerequisite to the restoration of annual leave that may be forfeited because of exigencies of the public business or because of illness. OPM regulations require that annual leave must be scheduled in advance and approved at least three pay periods prior to the end of the leave year before forfeited annual leave can be considered for restoration.

Comptroller General Decision B-187104 dated April 1, 1977, emphasizes this requirement; and in addition, provides that the scheduling of such leave is a statutory requirement which may not be waived, and the failure to give actual notice of this requirement is not an administrative error since

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employees are charged with constructive notice of it. Furthermore, the Comptroller General decision states that requests for annual leave must be made in writing before the beginning of the third biweekly pay period before the end of the leave year. An oral request is not valid.

29.4 SEPARATE ACCOUNT FOR RESTORED ANNUAL LEAVE. After receipt of authorizing documents, the payroll office will establish a separate account for restored annual leave. This separate account is in addition to the normal annual leave account. Unlike regular accrued annual leave, the hours of restored leave will not be displayed on the employee's biweekly leave and earnings statements. Therefore, timekeepers are instructed to establish adequate manual records to properly identify and account for restored leave separately from the regular annual leave and to ensure that it is used within the two-year limit established by the OPM. To properly comply with these requirements the following additional responsibilities are essential.

A. EMPLOYEE RESPONSIBILITY. Employees are responsible for informing the timekeeper whenever they use restored annual leave and the amount used.

B. TIMEKEEPER RESPONSIBILITY. The timekeeper is responsible for recording the hours of restored annual leave used on the employee's T&A and for deducting these hours from the remaining balance to ensure that no more restored annual leave used is reported than is available in the restored leave account.

29.5 TIME LIMITATION ON USE OF RESTORED ANNUAL LEAVE. All annual leave restored to an employee, whether it was lost due to (1) an exigency of the public business, (2) illness of the employee, (3) administrative error, or (4) unjustified or unwarranted personnel action, must be scheduled and used no later than the end of the leave year ending two years after.

A. The date fixed by the Commissioner of Indian Affairs or his designated official as the termination date of the exigency of the public business which resulted in forfeiture of the annual leave, or

B. The date the employee is determined to be recovered and able to return to duty if the leave was forfeited because of illness, or

C. The date of restoration of the annual leave forfeited because of administrative error, or

D. The date of restoration of the annual leave forfeited because of an unjustified or unwarranted personnel action.

NOTE: The two-year period does not end two years from a starting date stated above, but rather, at the end of the leave year in which the two-year period is completed.

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29.6 NOTICE OF RESTORED ANNUAL LEAVE. Whenever forfeited annual leave is restored to an employee, a Form DC-173, Notice of Restored Annual Leave (see Illustration 8), is completed by the payroll office and sent to the employee's timekeeper. The form identifies the employee by name and social security number; it indicates the number of restored annual leave hours as well as the expiration date for usage of the restored leave; and it contains brief instructions for reporting and accounting for use of the restored annual leave. The form also contains the timekeeper distribution code and area/agency code to expedite distribution to the responsible timekeeper.

29.7 TRANSFER OF RESTORED ANNUAL LEAVE. Any unused restored annual leave in a separate leave account is transferred to the employee's new installation if the employee transfers to another federal agency or within the Bureau at anytime prior to the expiration of the two-year limit for usage of the restored annual leave.

29.8 RESTORED ANNUAL LEAVE IN LUMP SUM. Any restored annual leave maintained in a separate leave account and unused at the time of separation from the federal service, if the separation occurs prior to the expiration of the two-year limit, must be included in an employee's lump-sum leave payment.

29.9 TRANSACTION CODES. Transaction Code 222 is entered on the T&A to report usage of annual leave restored under the "exigency", "sickness" and "administrative error" provisions of law. Transaction Code 224 is entered on the T&A to report usage of annual leave restored under the "unjustified or unwarranted personnel action" provision of law. The beginning and ending hours of the absence are entered in the "From-To" boxes in the "Absent" portion of the T&A. Each absence must either be initialed by the employee or supported by an approved Standard Form 71, Application for Leave, or other acceptable document. And since restored annual leave is a type of paid leave, the number of hours used is entered on the line preprinted with the word "REGULAR" and Transaction Code 001 in the "Pay" section of the T&A so that the employee can be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

NOTE: Standard Forms 71 and other documents to support leave used should not be submitted to the payroll office. These documents should be retained by the timekeeper attached to the timekeeper copies of the T&A's (See Section 1.8 of the handbook).

29.10 PREMIUM PAY. Night differential and night shift differential, under certain conditions, are payable to eligible employees during periods of paid leave. Thus, night pay hours must be entered in the "Pay" section of the

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T&A, as appropriate, so that the employee can be paid for those hours. See sections 6 and 7 of the handbook for the conditions under which the night pay differentials are payable during periods of paid leave.

29.11 T&A EXAMPLES. The T&A examples that follow illustrate:

A. RESTORED LEAVE EXIGENCY. Illustrates the use of restored annual leave forfeited under the exigency of the public business (Example 29.1).

B. RESTORED LEAVE UNJUSTIFIED ACTION. Illustrates the use of restored annual leave forfeited under an unjustified or unwarranted personnel action (Example 29-2).

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Example 29-1

This is an example of restored annual leave used by a full-time employee with a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The restored annual leave had been forfeited due to an exigency of the public business, therefore, the usage is recorded on the T&A with Transaction Code 222. The employee uses restored annual leave from 8 a.m. to 5 p.m., Monday through Friday on both weeks of the pay period. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Restored Annual Leave Used:								8	8	8	8	8	8		80
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Restored Annual Leave								8	8	8	8	8	8		80

Entries required on the T&A to report the time to be paid and charged to restored annual leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (restored annual) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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Example 29-2

This is an example of restored annual leave used by a wage employee with a regularly scheduled tour of duty of 1 p.m. to 9:30 p.m., 8-hour day, 40-hour week, Monday through Friday. The restored annual leave had been forfeited as the result of an unjustified personnel action, therefore, the usage is recorded on the T&A with Transaction Code 224. The employee uses restored annual leave on the first Wednesday, Thursday and Friday of the pay period from 1 p.m. to 9:30 p.m. Shift 2 differential is payable each day for the 8 hours worked. Also, for wage employees, entitlement to night shift differential continues during periods of paid leave; therefore, the employee is entitled to Shift 2 differential on the days in which restored annual leave was used. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		80
Restored Annual Leave Used:															
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Shift 2 Differential		8	8	8	8	8		8	8	8	8	8	8		80
Restored Annual Leave															24

Entries required on the T&A to report the time to be paid and charged to restored annual leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instruction for account numbers to use for actual reporting. Note that the hours of paid leave (restored annual) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 24 hours is entered as 24.00.



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## 30. LEAVE: INDIAN EDUCATION CONTRACT EMPLOYEES.

30.1 GENERAL. There is no substantial difference between Indian Education Program employees hired under provisions of Public Law 95-561 and other Bureau employees in terms of entitlement to pay and other benefits or in the manner in which these entitlements are administered. Indian education contract employees retain the same benefit entitlements applicable to other federal employees as described in this handbook, with the exception of annual leave. These employees are not eligible to earn or use annual leave as detailed in section 28 of the handbook, however, other types of leave are provided for them in lieu of annual leave.

Reference: 25 CFR 31.g.12 and section 1131 of Public Law 95-561, dated November 1, 1978.

30.2 TYPES OF LEAVE AUTHORIZED. The following types of leave are authorized for year-long (Pay Plan CE) and school-year (Pay Plan CY) contract education employees serving in full-time positions. Part-time, intermittent, short-term and emergency contract employees are not entitled to these types of leave, but they are entitled to traumatic leave and court leave as described elsewhere in this handbook.

A. VACATION LEAVE. Year-long Indian education contract employees (Pay Plan CE) serving in full-time positions are authorized vacation leave for rest and relaxation. Vacation leave is earned at the rate of 80 hours after each of the first 3 years of service as a contract education employee. At the end of the fourth year of service, the number is increased to 160 hours, or 20 days. Vacation leave is credited to an employee's vacation leave account at the beginning of each contract year.

(1) APPROVING AUTHORITY. Use of vacation leave shall be approved in advance by the school supervisor or other authorized approving official. To the greatest extent possible, vacation leave is to be scheduled and used during periods when school is not in session and the students are not in the dormitories.

(2) CARRYOVER NOT AUTHORIZED. Vacation leave may not be carried forward from one contract year to the next.

(3) CONVERSION OR PAYMENT IN A LUMP SUM. Employees with vacation leave remaining to their credit at the end of a year-long contract may elect to convert the unused vacation leave to sick leave or to be paid for it in a lump sum.

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(4) RESTORED VACATION LEAVE. If an employee's leave is scheduled for use during the 3 months preceding the end of the year-long contract and must be cancelled and cannot be rescheduled before the end of the contract year because school operations require the employee's presence, it may be restored and used the following year.

(5) USING AND CHARGING VACATION LEAVE. Generally, the rules relative to the use of vacation leave, indebtedness for advanced vacation leave and for charging vacation leave are the same as for annual leave as described in section 28 of the handbook.

B. EMERGENCY LEAVE. School-year Indian education contract employees (Pay Plan CY) serving in full-time positions earn 40 hours of emergency leave each school year. Emergency leave is for any absence approved as a recognized personal emergency. The leave is credited to the employee's emergency leave account at the beginning of the school year and accrues at the rate of 2 hours each pay period for each of the first 20 biweekly pay periods of the school year.

(1) APPROVING AUTHORITY. Emergency leave will be approved by the school supervisor or other authorized approving official. Requests for emergency leave should be made through the immediate supervisor by submission of the appropriate prescribed forms. The immediate supervisor will ascertain the existence of an emergency and will recommend approval or disapproval to the approving official. The approving official will approve or disapprove the employee's request and immediately notify the employee of the decision.

(2) CARRYOVER, CONVERSION AND PAYMENT IN LUMP SUM NOT AUTHORIZED. Emergency leave may not be carried forward from one contract school year to the next. In addition, there is no authority to convert the unused portion of emergency leave to any other type of paid leave, nor may unused emergency leave be paid to the employee in a lump sum.

(3) INDEBTEDNESS FOR ADVANCED EMERGENCY LEAVE. Upon separation from contract education service, employees will be indebted for any advanced emergency leave which they have used and have not earned prior to separation. The employee shall refund the cash value of leave advanced, or the amount due for advanced leave will be deducted from any pay due the employee upon separation.

C. SCHOOL VACATION LEAVE. School-year Indian education contract employees (Pay Plan CY) serving in full-time positions may receive up to 136 hours of school vacation leave when school is not in session. Approval for the use of this leave will be administratively determined by the school supervisor or other authorized approving official.

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D. EDUCATIONAL LEAVE. Certain Indian education contract employees as well as non-contractual permanently employed education employees serving in classified positions, may be granted 30 workdays of educational leave each year or 60 workdays every 2 years. In order to be eligible for educational leave the employee must have met a qualifying period of 9 months of service for the initial 30 days of educational leave and 1 year and 9 months for the initial 60 days of educational leave.

A copy of the approved application for educational leave need not be sent to the payroll office to support educational leave reported on the T&A. Rather, such approval should be retained at the organizational level required to verify and approve the proper use of such leave.

30.3 TRANSACTION CODES. The following transaction codes are entered in the "Leave" section of the T&A to report usage of emergency and vacation leave for which Indian education contract employees are eligible.

<u>Trans. Code</u>	<u>Description</u>	<u>Employment Status</u>
229	Emergency Leave	School-yr. Empl. (Pay Plan CY)
230	School Vacation Leave	School-yr. Empl. (Pay Plan CY)
231	Vacation Leave	Yr-long Empl. (Pay Plan CE)

Indian education contract employees (Pay Plans CE and CY), together with non-contractual full-time education employees serving in classified positions, are also eligible for educational leave. Educational leave is reported on the T&A with Transaction Code 216. The beginning and ending hours of each absence are entered in the "From-To" boxes in the "Absent" portion of the T&A. Each absence must either be initialed by the employee or supported by an approved Standard Form 71, Application for Leave, or other acceptable document. And, since emergency, school vacation, vacation and educational leave are all types of paid leave, the number of hours used is entered on the line preprinted with the word "REGULAR" and Transaction Code 001 in the "Pay" section of the T&A so that the employee can be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

30.4 PREMIUM PAY. Night differential, under certain conditions, is payable to eligible employees during periods of paid leave. Thus, night differential hours must be entered in the "Pay" section of the T&A, as appropriate, so that the employee can be paid for those hours. See section 6 of the handbook for the conditions under which night differential is payable during periods of paid leave.

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30.5 T&A EXAMPLES. The T&A examples that follow illustrate:

A. VACATION LEAVE. Illustrates the use of vacation leave by a year-long (Pay Plan CE) Indian education contract employee (Example 30-1).

B. EMERGENCY LEAVE. Illustrates the use of emergency leave by a school-year (Pay Plan CY) Indian education contract employee (Example 30-2).

C. SCHOOL VACATION LEAVE. Illustrates the use of school vacation leave by a school-year (Pay Plan CY) Indian education contract employee (Example 30-3).

D. EDUCATIONAL LEAVE. Illustrates the use of educational leave authorized for Indian education contract employees as well as for non-contractual permanent full-time education employees serving in classified positions (Example 30-4).

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Example 30-1

This is an example of vacation leave used by a year-long Indian education contract employee during two consecutive pay periods during the summer season when school is not in session. The employee's regularly scheduled tour of duty runs from 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee submits a Standard Form 71, Application for Leave to cover the period of absence. Computation of the time to be paid and charged to leave is illustrated below for the two pay periods of absence from duty. However, the T&A illustration covers only one pay period.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Vacation Leave Used-1st PP		8	8	8	8	8		8	8	8	8	8	8	8	80
Vacation Leave Used-2nd PP		8	8	8	8	8		8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours 1st PP		8	8	8	8	8		8	8	8	8	8	8	8	80
Vacation Leave-1st PP		8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours-2nd PP		8	8	8	8	8		8	8	8	8	8	8	8	80
Vacation Leave-2nd PP		8	8	8	8	8		8	8	8	8	8	8	8	80

Entries required on the T&A to report the time to be paid and charged to vacation leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (vacation leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.



Example 30-2

This is an example of emergency leave used by a school-year Indian education contract employee. The employee has a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The emergency situation occurs on the first Monday of the pay period and causes the employee to miss 3 hours of work (8 a.m. to 11 a.m.). The employee calls his/her supervisor and obtains approval for the emergency leave. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		5	8	8	8	8		8	8	8	8	8	8	8	77
Emergency Leave Used		3													3
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Emergency Leave		3													3

Entries required on the T&A to report the time to be paid and charged to emergency leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (emergency leave) are included in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 3 hours is entered as 3.00.

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Example 30-3

This is an example of school vacation leave used by a school-year Indian education contract employee during a pay period (Christmas vacation) when school is not in session. The employee's regularly scheduled tour of duty runs from 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee submits a Standard Form 71, Application for Leave, to cover the period of absence from duty. Computation of the time to be paid and charged to leave is illustrated on the following page.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
School Vacation Leave		8	8	8	8	8		8	8	8	8	8	8		80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
School Vacation Leave		8	8	8	8	8		8	8	8	8	8	8		80

Entries required on the T&A to report the time to be paid and charged to school vacation leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (school vacation leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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Example 30-4

This is an example of educational leave used by an Indian education contract employee during 4 successive pay periods (the example can apply equally to an education employee serving in a classified position). This employee was authorized 30 workdays of educational leave and submitted a Standard Form 71 to cover the entire absence. A holiday falls on the first Friday of the first pay period and the employee is eligible for a paid holiday on that day without charge to paid leave. Computation of the time to be paid and charged to leave is illustrated below for the 4 pay periods of absence from duty. However, the T&A illustration covers only the first pay period.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours-1st PP	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Educ. Leave Used-1st PP						H									16
Educ. Leave Used-2nd PP								8	8	8	8	8	8	8	56
Educ. Leave Used-3rd PP								8	8	8	8	8	8	8	80
Educ. Leave Used-4th PP								8	8	8	8	8	8	8	80
Regular Hours-4th PP								8	8	8	8	8	8	8	24
T&A Entries:															56
Regular Hours-1st PP								8	8	8	8	8	8	8	80
Regular Hours-2nd PP								8	8	8	8	8	8	8	80
Regular Hours-3rd PP								8	8	8	8	8	8	8	80
Regular Hours-4th PP								8	8	8	8	8	8	8	80
Educ. Leave-1st PP								8	8	8	8	8	8	8	56
Educ. Leave-2nd PP								8	8	8	8	8	8	8	80
Educ. Leave-3rd PP								8	8	8	8	8	8	8	80
Educ. Leave-4th PP								8	8	8	8	8	8	8	24

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Entries required on the T&A to report the time to be paid and charged to educational leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.



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31. SICK LEAVE

31.1 GENERAL. Sick leave is available for use when an employee (A) is incapacitated for the performance of duty by sickness, injury, pregnancy and confinement; (B) requires medical, dental or optical examination or treatment, including treatment or rehabilitation for alcoholism and drug abuse; or (C) is required to give care and attendance to a member of the immediate family who has a contagious disease, or when, through exposure to a contagious disease, the employee's presence at work could jeopardize the health of other employees. Full-time and part-time employees (classified, wage and summer) are subject to the Leave Act and are entitled to earn and use sick leave.

Reference: 5 U.S.C. Chapter 63 and FPM SUPP, 990-2, Book 630, S4.

31.2 APPLICABILITY. Sick leave applies to employees who occupy classified, wage and summer positions in the following pay plans if they meet the conditions stated above.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employee).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

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- (2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.
- (3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.
- (4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.
- (5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.
- (6) WAGE TRAINEE. Employees identified by the Pay Plan WT.
- (7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

- (1) PAY PLAN YV. Employees hired under Schedule A213.3102(v) with occupation code 3506.
- (2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A213.3102(w) with occupation code 3506.
- (3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A213.3102(w).
- (4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A213.3102(w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

31.3 EMPLOYEES NOT COVERED. Excluded from coverage under the Leave Act and therefore ineligible to earn and use sick leave are intermittent employees, since they do not have an established tour of duty. Also excluded are temporary employees engaged in construction work.

31.4 EARNING RATES. The rate at which sick leave is earned is the same for all full-time employees and the same for all part-time employees regardless of the length of their federal civilian and military service.

A. FULL-TIME EMPLOYEES. Employees serving in full-time positions earn and are credited with annual leave at the rate of 4 hours for each full biweekly pay period.

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B. PART-TIME EMPLOYEES. Part-time employees for whom there has been established in advance a regular tour of duty of one or more days during each administrative workweek, earn sick leave at the rate of 1 hour for each 20 hours in a pay status (5 CFR 630.406).

31.5 PAY AND/OR NONPAY STATUS. Sick leave is earned by an employee during each full biweekly pay period while in a combination of pay and nonpay status (5 CFR 630.202), but no sick leave is earned:

A. By an employee who is in a nonpay status for the entire leave year (FPM SUPP 990-2, Book 630, S2-3d).

B. By an employee during a period of leave granted prior to separation which may be included in a lump-sum leave payment (34 Comp. Gen. 61 and unpublished Comp. Gen. Decision B155988, dated February 8, 1965), nor during any period for which a lump-sum leave payment is made.

C. By a full-time employee in that pay period in which the number of accumulated hours in nonpay status reach 80 hours or some multiple of 80 hours (FPM SUPP. 990-2, Book 630, S2-3d).

The latter rule is illustrated by an example for annual leave in section 28.5C of the handbook. The example applies in the exact same way to sick leave accruals.

31.6 EXCESS HOURS PART-TIME EMPLOYEES. In computing the sick leave earned by part-time employees, the number of hours in a pay status which do not equal the number needed for a minimum credit of 1 hour are carried over from one pay period to the next until sufficient service is rendered to total the hourly credit (FPM SUPP. 990-2, Book 630, S2-3a(4)). But if an employee changes to a full-time status and has insufficient service credit to earn the minimum of 1 hour, the fractional hour of service is lost solely because of the status change (32 Comp. Gen. 490). Hours worked (in a pay status) in excess of the basic working hours (40 hours) in any workweek shall not be used in computing leave earned by part-time employees (5 CFR 630.202).

31.7 ACCUMULATION OF SICK LEAVE. There is no limitation on the amount of sick leave that employees can accumulate. Unused sick leave remains to an employee's credit and is available for use in succeeding years.

31.8 APPROVAL AND USE OF SICK LEAVE. Authorization or approval of sick leave for an individual employee normally rests entirely with the first line supervisor unless otherwise directed by local written policy. Recognizing that the granting of sick leave in accordance with the controlling regulations is an administrative responsibility, supervisors who have been

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delegated the authority to approve the use of sick leave are responsible for determining the acceptability of evidence of incapacity for duty. They may use such means as are reasonable and necessary in determining whether sick leave should be granted, but always bearing in mind the possibility of abuse (23 Comp. Gen. 186). Employees who must be absent from duty because of illness and who want to be granted leave for the period of illness must follow the procedures outlined below.

A. NOTIFICATION TO SUPERVISOR. Employees must notify their supervisors of the illness before or as soon as possible after the time they are scheduled to report for duty (normally not more than 1 hour) or before leaving work during normal duty hours because of illness. Employees must request approval of sick leave for the absence and indicate if possible when they expect to be able to return to duty.

B. ABSENCE OF MORE THAN THREE DAYS. For absences in excess of 3 workdays, or for lesser periods where deemed necessary, the employee may be required to submit a medical certificate (SF-71 or other administratively acceptable evidence) as to the reason for the absence (5 CFR 630.403). A statement may also be required giving the reasons why a physician was not consulted, if such is the case.

C. MEDICAL, DENTAL OR OPTICAL EXAMINATION. Approval must be obtained from the supervisor prior to any absence for the purpose of medical, dental or optical examination or prearranged treatment (5 CFR 630.402).

D. RESTRICTIONS ON OUTSIDE EMPLOYMENT. Normally, an employee who is unable to work at his/her job because of illness or injury will not be in condition for working elsewhere. There are, however, rare cases (generally involving extended periods of illness or confinement) where there is acceptable justification for outside employment by an employee while on sick leave. An employee who wishes to engage in outside employment within a period of sick leave must notify the supervisor who approved the sick leave and obtain approval (FPM SUPP. 990-2, Book 630, S4-2d).

E. ILLNESS WHILE ON OFFICIAL TRAVEL. An employee who becomes incapacitated for duty because of illness or injury while on official travel should notify the supervisor of the illness as soon as practicable.

F. DISABLED VETERANS. A disabled veteran shall be granted any leave needed for medical treatment. This may be sick leave, annual leave and/or leave without pay. The disabled veteran must furnish an official statement from a properly licenced medical practitioner or from a medical officer of a government hospital, specifying that medical treatment is necessary. The employee must give prior notice of definite days and hours of absence

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required for medical treatment. Similarly, sick leave will be approved for disabled veterans to take physical examinations in connection with disability pensions, to have prosthetic devices fitted and for similar purposes (FPM SUPP. 990-2, Book 630, S1-4).

G. MEMBER OF FAMILY WITH CONTAGIOUS DISEASE. In determining whether sick leave will be approved for an employee because a member of the family is ill with a contagious disease and requires his/her care, consideration shall be given to the relationship between the employee and the family member who is ill, whether they occupy the same living quarters and the efforts made to obtain adequate care for the sick member of the family. Approving sick leave for an employee who is required to give care and attendance to an immediate family member who is afflicted with a contagious disease must be in accordance with controlling regulations, and it must be left to administrative determinations as to the evidence that is required to support sick leave for this purpose, bearing in mind the possibility of abuse (FPM SUPP. 990-2, Book 630, S4-2b and 23 Comp. Gen. 186).

H. TRAVEL FOR TREATMENT. Under certain conditions sick leave may be approved for purposes of travel to and from a physician or other recognized medical practitioner. If facilities are not available to an employee in the vicinity of the duty station and the employee is required to travel to another location for treatment or examination, up to 8 hours sick leave may be approved each way for purposes of such travel. This amount may be extended in those instances where extreme geographical isolation requires longer periods of travel to some distant point solely because of employee personal preference when the facilities are available nearer to or at the duty installation. In every case, reasonable administrative discretion should be exercised in the approval or disapproval of such requests.

I. DISABILITY RETIREMENT APPROVED BY OPM. An employee whose disability retirement has been approved by the Office of Personnel Management may request and use all sick leave to his/her credit prior to separation. Similarly, an employee who is disabled for his/her position and resigns, is separated, or retires under another provision of law may request and use all accrued sick leave to his/her credit upon presentation of acceptable medical evidence supporting the disability.

J. INVOLUNTARY SICK LEAVE. Whenever an employee's physical or mental condition makes him/her unable to perform his/her duties and he/she is not willing to apply for sick leave, the supervisor or other official authorized to approve leave may place the employee on involuntary sick leave, annual leave or leave without pay in that order. Involuntary leave shall terminate when it is determined that the employee is able to perform his/her assigned duties (38 Comp. Gen. 203). Enforced sick leave may not be used in a

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personal, disciplinary type situation when there is no emergency, regardless of whether the employee is able to work. An employee should not be placed on involuntary sick leave if it entails an advance of sick leave, unless the action is supported by a medical certificate and meets other requirements cited above. An employee shall not be required to furnish a medical certificate covering enforced leave.

K. PROPRIETY OF SICK LEAVE REQUESTS. When there is reasonable doubt as to the propriety of sick leave requests, the supervisor may require medical certificates for absences of 3 days or less and/or may require that the employee inform him/her as to the condition of his/her health each day during the period of absence. The supervisor shall give the employee advance written notice when medical certificates are required for absences of 3 days or less or when daily reporting is required (5 CFR 630.403).

L. FAILURE TO PROVIDE EVIDENCE FOR SICK LEAVE. If an employee who has been asked to either provide a medical certificate for all the sick leave requested or to report daily during the absence, fails to meet these requirements, the absence will be charged as absence without leave (AWOL). In justifiable cases the absence may be charged to leave without pay (LWOP). The circumstances surrounding such approval, however, should be documented in writing.

31.9 CHARGING SICK LEAVE. The minimum charge for sick leave is 1 hour. Additional charges are in multiples of 1 hour. If an employee is charged sick leave in an amount which exceeds the actual period of absence, that employee may not be required to work during any part of the period for which sick leave is charged (FPM SUPP. 990-2, Book 630, S2-4b). Other rules pertaining to sick leave charges are as follows.

A. PART-TIME EMPLOYEES. For part-time employees, sick leave is charged only for absences occurring on the hours and days regularly scheduled for duty.

B. CALENDAR DAY BASIS. Each period of absence must be considered individually on a calendar day basis. Absences over a period of two or more days may not be totaled to round out a leave charged.

C. LEAVE DAYS. Sick leave may not be charged for absences on legal holidays, regular nonworkdays or during periods when overtime work has been scheduled.

31.10 SUBSTITUTION OF LEAVE. Substitutions may be made for leave under the following circumstances.

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A. ILLNESS DURING PERIOD OF ANNUAL LEAVE. If illness occurs during a period of annual leave, the period of illness may be charged to sick leave. Each request for the substitution of sick leave for annual leave must be made no later than the date on which the employee initials the T&A at the close of the pay period in which the return to duty occurs.

B. SUBSTITUTION OF SICK LEAVE FOR ANNUAL LEAVE. An employee may specifically request that sick leave used be charged instead to annual leave. An employing office may allow retroactive substitution of sick for annual leave if the employee retires or dies in the same year in which the leave is used and a timely request is made. This substitution of leave is at the discretion of the employing office and depends upon the circumstances of each case (Comp. Gen. Decision B191076, dated June 12, 1978).

C. ILLNESS ABSENCE CHARGED TO ANNUAL LEAVE. Absence due to illness may be charged to annual leave if requested in a timely manner by the employee and approved by the management official who has been delegated such authority. The Comptroller General has held, however, that annual leave cannot be substituted retroactively for sick leave previously granted and documented, where the substitution is solely for the purpose of avoiding forfeiture of annual leave (31 Comp. Gen. 524 and 28 Comp. Gen 354).

D. WHILE AWAITING DISABILITY CLAIM. An employee is normally carried on sick leave status while awaiting adjudication of a claim for disability compensation under the federal Employee's Compensation Act. Upon approval of the claim the employee may elect to substitute leave without pay retroactively and receive disability compensation for the period instead. Under such circumstances, the employee must refund the salary represented by the paid leave (unpublished Comp. Gen. Decision B160826, dated March 8, 1967). Leave records must be corrected to eliminate any leave accrual for the period covered by the disability compensation (FPM 810, S3).

E. SICK WHILE ON LEAVE WITHOUT PAY. An employee who becomes sick while in a leave without pay status is not eligible for sick leave. However, when an employee incapacitated by illness is unable to report for duty on the date previously set for his/her return from leave without pay, he/she may be placed in a pay status as of the scheduled return date and granted sick leave.

31.11 REREDIT AND TRANSFER OF SICK LEAVE CREDITS. When an employee transfers without a break in service between positions subject to the Leave Act, the employee's sick leave account must be certified for credit or charge to the new position. When an employee has a break in service, any unused sick leave will be recredited at the time of reemployment if the break in service does not exceed 3 years. Sick leave may be transferred between different leave systems on an adjusted basis. All sick leave

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credited to an employee as of the date of retirement, which is reported to the Office of Personnel Management for credit toward the calculation of the employee's annuity, is to be considered as having been used. Thus, no sick leave balance will remain. The records must reflect this fact. If such a retired employee is subsequently reemployed, his/her starting sick leave balance will be zero.

31.12 TRANSACTION CODE 209. Sick leave used is recorded on the T&A line preprinted with the word "SICK" and Transaction Code 209. The beginning and ending hours of each sick leave absence are entered in the "From-To" boxes in the "Absent" portion of the T&A. Each absence must either be initialed by the employee or supported by an approved Standard Form 71, Application for Leave," or other acceptable document. And, since sick leave is a type of paid leave, the number of hours used is entered on the line preprinted with the word "REGULAR" and Transaction Code 001 in the "Pay" section of the T&A so that the employee can be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

Note: Standard Forms 71 and other documents to support leave used should not be submitted to the payroll office. These documents should be retained by the timekeeper attached to the timekeeper copies of the T&A's (See Section 1.8 of the handbook).

31.13 PREMIUM PAY. Night differential and night shift differential, under certain conditions, are payable to eligible employees during periods of paid leave. Thus, night pay hours must be entered in the "Pay" section of the T&A, as appropriate, so that the employee can be paid for those hours. See sections 6 and 7 of the handbook for the conditions under which the night pay differentials are payable during periods of paid leave.

31.14 T&A EXAMPLES. The T&A examples that follow illustrate:

A. SICK LEAVE CLASSIFIED EMPLOYEE. Illustrates the use of sick leave by a classified employee with a night time tour of duty (Example 31-1).

B. SICK LEAVE WAGE EMPLOYEE. Illustrates the use of sick leave by a wage employee with a night time tour of duty (Example 31-2).

C. SICK LEAVE PART-TIME EMPLOYEE. Illustrates the use of sick leave by a part-time employee with a regularly scheduled tour of duty (Example 31-3).

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Example 31-1

This is an example of sick leave used by a classified employee who is regularly assigned to a night shift on a full-time basis. Night differential is payable for all regularly scheduled hours worked between 6 p.m. and 6 a.m. The employee has a tour of duty of 4 p.m. to midnight, 8-hour day, 40-hour week, Monday through Friday. The employee uses sick leave during the entire regularly scheduled tour the first week of the pay period. Night differential is not payable for any period of leave when the total paid leave is 8 hours or more during the pay period. Computation of the time to be paid and charged to sick leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked								8	8	8	8	8	8	8	40
Sick Leave Used															40
T&A Entries:															
Regular Hours								8	8	8	8	8	8	8	80
Night Differential								6							6
Sick Leave								8	8	8	8	8	8	8	40

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (sick) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 4 hours is entered as 4.00.



Example 31-2

This is an example of sick leave used by a wage employee who is regularly assigned to a night shift (shift 3) on a full-time basis. Shift 3 differential is payable for the entire shift when a majority of the regularly scheduled nonovertime hours of work occur between the hours of 11 p.m. and 8 a.m. The employee has a tour of duty of 10 p.m. to 7 a.m., 8-hour day, 40-hour week, Monday through Friday. The employee is on sick leave during the entire pay period, and a Standard Form 71 is submitted to cover the absence. Regular assignment to a shift for which night shift differential is payable entitles wage employees to night shift differential during periods of paid leave. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
Sick Leave Used	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
Shift 3 Differential	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
Sick Leave	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (sick) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.



Example 31-3

This is an example of sick leave used by a part-time employee with a regularly scheduled tour of duty. The employee works 16 hours each week, 4 hours each day on Monday, Tuesday, Thursday and Friday. The employee is absent from duty due to illness on the first week of the pay period. Please note that sick leave is charged only for the hours and days during which the employee is regularly scheduled for duty. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours Worked								4	4	4	4	4	4	4	32
Sick Leave Used															
T&A Entries:															
Regular Hours								4	4	4	4	4	4	4	32
Sick Leave								4	4	4	4	4	4	4	16

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (sick) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section serve only to account for the hours of leave used and not to make payment.

The total number of hours each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 32 hours is entered as 32.00; 16 hours is entered as 16.00.

TIME AND ATTENDANCE REPORT

FIXED ACCOUNT NUMBER

EMPLOYEE NAME		SOC SECURITY NUMBER		CK DIGIT		YR NO		PAY PERIOD BEGINNING		PAY PERIOD ENDING		AREA AGENCY		ACTIVITY		EMP COND.		DISTRIBUTION CODE	
								A06		-13		1740		1331					
PAY AND LEAVE HOURS		NUMBER OF HOURS		TRANS ACTION CODE		FY		LOCAL TION		PROGRAM		WORK ORDER		PROGRAM DETAIL					
NEW ACCOUNTING DATA																			
SUN		4 4		7,0,1															
MON		4 4		0,0,2															
TUE		4 4		0,0,3															
WED		4 4		0,0,4															
THU		4 4		0,0,1															
FRI		4 4																	
SAT		4 4																	
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SAT		4 4</																	

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32. ADVANCED SICK LEAVE

32.1 GENERAL. In cases of serious disability or ailment and when the particular situation warrants it, full-time and part-time employees (classified, wage and summer) may be granted advanced sick leave regardless of any annual leave to their credit.

Reference: FPM SUPP. 990-2, Book 630, S4-3.

32.2 APPLICABILITY. Advanced sick leave applies to employees who occupy classified, wage and summer positions in the following pay plans.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and the Pay Plan CY (school-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan Ex.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

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(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employee identified by the Pay Plan WT.

(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

(1) PAY PLAN YV. Employees hired under Schedule A213.3102(v) with occupation code 3506.

(2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A213.3102(w) with occupation code 3506.

(3) PAY PLAN GW. Positions paid as GS rate and filled under Schedule A213.3102(w).

(4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A213.3102(w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

32.3 RESTRICTIONS ON ADVANCED SICK LEAVE. An advance of sick leave to an otherwise eligible employee is subject to the following restraints.

A. MAXIMUM ADVANCE. The amount of advanced sick leave may not exceed the amount required to cover the period of illness or the amount provided by law or regulation. The maximum amount of sick leave that can be advanced to an employee is 30 days.

B. PART-TIME EMPLOYEES. Part-time employees who have a regularly scheduled tour of duty may be advanced sick leave on a pro rata basis.

C. LIMITED APPOINTMENT. Sick leave is advanced to an employee serving under a limited appointment, or one which will be terminated on a specific date, only up to the total sick leave which will be earned during the term of the appointment (5 CFR 630.404).

D. EMPLOYEE DOES NOT INTEND TO RETURN TO WORK. Advanced sick leave will not be approved when it is known or when available information indicates that the employee does not intend to return to work or that return to work is only a remote possibility (48 Comp. Gen. 676).

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E. APPLICATION FOR DISABILITY RETIREMENT. Advanced sick leave will not be approved for an employee who has filed, or for whom the employing office has filed, an application for disability retirement, or who has signified intent to resign for disability reasons (370 DM 630, 4.1).

32.4 APPROVAL FOR ADVANCED SICK LEAVE. Before it can be approved, an application for advanced sick leave (submitted on Standard Form 71) must be supported by administratively acceptable evidence of serious disability or ailment and a physician's estimate of the length of time that the employee will be incapacitated for duty.

The SF-71, Application for Leave, and other documentation in support of the advanced sick leave must remain on file at the employing office until an audit has been performed by the General Accounting Office or for three years if no onsite audit is performed.

32.5 INDEBTEDNESS FOR ADVANCED SICK LEAVE. The total sick leave advanced to an employee must be charged (offset) against sick leave subsequently earned. But, if upon separation an employee is indebted for any advanced sick leave, the cash value of that leave must be refunded by the employee or it will be deducted from any pay due the employee at the time of separation. A refund for advanced sick leave is not required in the case of (1) retirement for disability, or (2) separation by death or disability supported by an acceptable medical certificate.

Indebtedness for advanced sick leave may also be liquidated by a charge (offset) against an equivalent amount of annual leave if requested in a timely manner by the employee and approved by the official who has been delegated such authority. The Comptroller General has held, however, that annual leave cannot be substituted retroactively for sick leave previously granted and documented, where the substitution is solely for the purpose of avoiding forfeiture of annual leave (31 Comp. Gen. 524 and 38 Comp. Gen. 354).

32.6 COMPENSATORY TIME. Compensatory time granted in lieu of overtime pay may not be used to offset a balance of advanced sick leave (45 Comp. Gen. 243).

32.7 TRANSACTION CODE 204. The use of advanced sick leave is recorded on one of the blank lines in the "Leave" section of the T&A with the Transaction Code 204. In addition, the "Advanced Sick Leave" box in the lower center portion of the T&A must be checked and the official authorized to approve the advanced sick leave must certify (sign) the T&A in the space provided immediately to the right of that box. The beginning and ending hours of each advanced sick leave absence are entered in the "From-To" boxes in the absent portion of the T&A. The words "SF-71 Submitted" or

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Documentation Submitted" are entered in the spaces provided for the employee's initials. And, since advanced sick leave is a type of paid leave, the number of hours used is entered on the line preprinted with the word "REGULAR" and Transaction Code 001 in the "Pay" section of the T&A so that the employee can be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

32.8 PREMIUM PAY. Night differential and night shift differential, under certain conditions, are payable to eligible employees during periods of paid leave. Thus, night pay hours must be entered in the "Pay" section of the T&A, as appropriate, so that the employee can be paid for those hours. See sections 6 and 7 of the handbook for the conditions under which the night pay differentials are payable during periods of paid leave.

32.9 T&A EXAMPLE. The T&A example that follows illustrates the use of advanced sick leave by a full-time employee during one complete pay period (Example 32-1).

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Example 32-1

This is an example of advanced sick leave used by a full-time employee with a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour weeks, Monday through Friday. A medical certificate is submitted to cover the two-week absence from duty. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Advanced Sick Leave		8	8	8	8	8		8	8	8	8	8	8		80
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Advanced Sick Leave		8	8	8	8	8		8	8	8	8	8	8		80

Entries required on the T&A to report the time to be paid and charged to leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (advanced sick) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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## 33. TRAUMATIC INJURY LEAVE

33.1 GENERAL. Classified, wage and summer employees (full-time, part-time and intermittent) who sustain a disabling job-related traumatic injury have the right to elect use of annual or sick leave or continue to be paid "regular pay" for a period not to exceed 45 days.

Reference: 5 U.S.C. 8118 and FPM 810, S3-2.

33.2 APPLICABILITY. Traumatic injury leave applies to employees who occupy classified, wage and summer positions in the following pay plans.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian Education contract employees identified by the Pay Plan CE (year-long employees) and by the Pay Plan CY (School-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

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(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

(1) PAY PLAN YV. Employees hired under Schedule A213.3102(v) with occupation code 3506.

(2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A213.3102(w) with occupation code 3506.

(3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A213.3102 (w).

(4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A213.3102 (w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

33.3 REGULAR PAY. For continuation of pay, or traumatic leave purposes, "regular pay" means all regular wages paid to the employee and includes differentials (premium, night and shift differentials, Sunday pay and paid holiday compensation). It does not, however, include overtime pay. Overtime pay for either regular or irregular employment must not be made part of the continuation of pay (traumatic leave). In reporting traumatic injury leave, care must be taken to report (on the T&A) only those allowable types of pay to which the employee is entitled.

33.4 FULL-TIME EMPLOYEES. For full-time employees (also part-time employees who work the same number of hours each week), the weekly pay rate will be the number of hours regularly worked each week times the hourly rate of pay on the date of injury, exclusive of overtime.

33.5 PART-TIME EMPLOYEES. For part-time employees who do not work the same number of hours each week, the weekly pay rate will be the average weekly earnings for the 1-year period before the date of injury, exclusive of overtime.

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33.6 INTERMITTENT EMPLOYEES. For intermittent employees the weekly pay rate will be the average of the employee's weekly earnings during the 1-year period before the date of injury, exclusive of overtime.

33.7 FORTY FIVE DAY PERIOD. The 45 days during which pay may be continued are calendar days. This means that when an employee sustains a traumatic job-related injury that necessitates being out of work for an extended period of time, all the continuous days that the employee is absent from work (including Saturdays and Sundays) are counted against the 45-day period. Of course, for an employee whose regular tour of duty includes Saturday and Sunday, the regular days off, whether Monday and Tuesday or Thursday and Friday, etc., are counted against the 45 days. In addition, holidays that fall within a continuous period of time off due to traumatic injury are also counted against the 45-day period. The employing agency, however, will keep the employee in a pay status for any fraction of a day or shift on which the disability begins and will not count it against the 45-day period. The date of injury, in other words, will not be counted as part of the 45 days during which pay may be continued.

As a practical matter, the inclusive dates of the 45-calendar day period of continuation of pay should be immediately established when an employee begins to use traumatic leave. This will ensure that traumatic leave is not charged beyond the ending date of the 45-calendar day period, should the employee be off work for that length of time. For example, an employee who is injured on the morning of January 30, 1980, will begin his/her continuation of pay (traumatic injury leave) on January 31. This employee, provided the disability continues for that length of time, is entitled to continuation of pay from January 31, 1980, to March 15, 1980, inclusive. Fixing the 45-day period of continuation of pay in this manner initially and as shown in the following illustration, will not only serve to ensure accurate reporting and proper accounting for hours of traumatic injury leave, but will also prevent its overuse\* and thus forestall overpayment to employees on continuation of pay.

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	SUN	MON	TUE	WED	THU	FRI	SAT	
	27	28	29	30	31			JAN
Date of Injury-----								
Start of 45-day period-----								
						1	2	
	3	4	5	6	7	8	9	
	10	11	12	13	14	15	16	FEB
	17	18	19	20	21	22	23	
	24	25	26	27	28	29		
Public Legal Holiday-----								
							1	
	2	3	4	5	6	7	8	MAR
	9	10	11	12	13	14	15	
End of 45-day period-----								

\* If traumatic injury leave is reported on a T&A in excess of the 45-calendar days allowed by law, such excess leave will be corrected to sick and/or annual leave as available. Similarly, if an employee is placed on traumatic injury leave and the claim is subsequently disallowed, the absence must be corrected to sick and/or annual leave.

**33.8 PORTION OF DAY OR SHIFT.** When an employee misses work for only a portion of a day or shift (other than the day or shift when disability begins) such day or shift is counted as 1 calendar day. Thus, if an employee returns to work following a period of time off due to a disabling traumatic injury and then takes time off again for a portion of a day to obtain medical treatment, that portion of a day is counted as 1 full day against the 45-day period. Similarly, if an employee is only partially disabled as the result of a traumatic injury and continues to work a few hours each day, each partial day of absence from work is counted as 1 full day against the 45-day period. When reporting such absence, only the actual hours away from the job are reported as traumatic injury leave on the T&A, although a full day is counted against the 45-day period.

**33.9 INTERMITTENT ABSENCE.** When an employee misses work intermittently because of a disabling traumatic injury, only individual days off are counted against the 45-day period rather than the entire inclusive period. For example, if during a certain week an employee misses work on Monday, Wednesday and Friday, only those 3 days are counted and not the entire 5-day period of Monday through Friday. On the other hand, if the employee misses work on Friday and the following Monday, all 4 days, Friday, Saturday, Sunday and Monday, are counted against the 45-day period.

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33.10 TRANSACTION CODE 223. Traumatic injury leave is recorded on one of the blank lines in the "Leave" section of the T&A with the Transaction Code 223. The beginning and ending hours of each absence are entered in the "From-To" boxes in the "Absent" portion of the T&A. Each absence must either be initialed by the employee or supported by an approved Standard Form 71, Application for Leave or other acceptable document. And since traumatic injury leave is a type of paid leave, the number of hours used is entered on the line preprinted with the word "REGULAR" and Transaction Code 001 in the "Pay" section of the T&A so that the employee can be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

33.11 PREMIUM PAY. An employee on traumatic injury leave, in addition to receiving pay for regular hours he/she would have worked if the injury had not occurred, continues to also receive certain types of premium pay to which regularly entitled at the time that the disabling job-related traumatic injury occurred. These types of premium pay are: (1) night differential, (2) night shift differential, (3) Sunday pay, and (4) paid holiday compensation. Thus, if the conditions of employment entitled the employee to any of these types of pay, when the injury occurred, these same types of pay must continue to be reported in the "Pay" section of the T&A with their appropriate transaction codes, during the period of absence due to traumatic injury. Extreme care must be taken, however, to report only those allowable types of pay to which the employee is entitled.

33.12 T&A EXAMPLES. The T&A examples that follow illustrate:

A. FORTY FIVE CALENDAR-DAY ABSENCE. Illustrates the use of traumatic injury leave by an employee who sustains a disabling job-related injury and is absent from duty for a continuous period of 45-calendar days (Example 33-1).

B. WAGE EMPLOYEE WITH NIGHT DUTY. Illustrates the use of traumatic leave by a wage employee with a night time tour of duty. Night shift differential, in addition to pay for regularly scheduled hours of duty, is payable during the period of absence on traumatic injury leave (Example 33-2).

C. PART-TIME EMPLOYEE WITH REGULARLY SCHEDULED TOUR. Illustrates the use of traumatic injury leave by a part-time employee with a regularly scheduled tour of duty (Example 33-3).

D. PORTION OF DAY OR SHIFT. Illustrates the use of traumatic injury leave by an employee who takes time off for a portion of a day to obtain medical care related to a disabling job-related injury (Example 33-4).

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E. PARTIAL ABSENCE. Illustrates the use of traumatic injury leave by a full-time employee who is only partially disabled due to a job-related injury and continues to work a few hours each day (Example 33-5).

F. INTERMITTENT ABSENCE. Illustrates the use of nonconsecutive days of traumatic injury leave (Example 33-6).

G. ABSENCE CONTINUOUS WITH NORMAL DAYS OFF. Illustrates the use of traumatic injury leave by an employee with a Monday through Friday tour of duty who misses work on Friday and again the following Monday due to a disabling job-related injury (Example 33-7).

Example 33-1

This example illustrates the pay and leave entries required on the T&A of a classified employee who sustains a traumatic job-related injury and is out of work for a continuous period of 45 calendar days. The employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee is injured on the morning of January 30, 1980, and is immediately disabled. Continuation of pay (traumatic leave) begins on January 31. The employee returns to duty on the first workday following the expiration of the 45-calendar day traumatic leave period. The inclusive 45-day period contains a public legal holiday (Washington's Birthday, February 18, 1980). Computation of the 45-calendar day traumatic injury leave period which covers only part of pay periods 4 and 7 and all of pay periods 5 and 6, 1980, and of the time to be paid during these four pay periods is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Regular Hours-PP4															24
Traumatic Leave-PP4															56
Traumatic Leave-PP5									H						80
Traumatic Leave-PP6															80
Traumatic Leave-PP7															40
Traumatic Leave-PP7															40

T&A entries required to report the time to be paid and charged to traumatic injury leave are illustrated on the next four pages. The account number used on the T&A illustrations is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (traumatic injury leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section serve only to account for the hours of leave used and not to make payment.









Example 33-2

This example illustrates the pay and leave entries required on the T&A of a wage employee who suffers a disabling job-related injury that necessitates absence from duty for one entire pay period. The employee has a regularly scheduled tour of duty of 3 p.m. to 11:30 p.m., 8-hour day, 40-hour week, Monday through Friday. Shift 2 differential is payable for the entire tour since a majority of the regularly scheduled hours of duty (including meal breaks) fall between 3 p.m. and midnight. Night shift differential is payable during periods of absence from duty on traumatic injury leave. Computation of the time to be paid and charged to traumatic injury leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:															
Traumatic Injury Leave Used								8	8	8	8	8	8	8	80
T&A Entries:															
Regular Hours	8	8	8	8	8	8									80
Shift 2 Differential	8	8	8	8	8	8									80
Traumatic Injury Leave								8	8	8	8	8	8	8	80

T&A entries required to report the time to be paid and charged to traumatic injury leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (traumatic injury leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the leave section serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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EMPLOYEE NAME		SOC SECURITY NUMBER		PAY PERIOD		FIXED ACCOUNT NUMBER		DISTRIBUTION CODE						
CK DIGIT	YR NO	BEGINNING	ENDING	AREA AGENCY	ACTIVITY	EMP COND	AREA AGENCY	ACTIVITY	EMP COND					
		A06	-13	1740		1331								
PAY AND LEAVE HOURS		NEW ACCOUNTING DATA		NUMBER OF HOURS		TRANS ACTION CODE		PROGRAM						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
8888	8888	8888	8888	8888	8888	8888	80.00	7.0.1						
SHIFT 3 DIFFERENTIAL														
NIGHT DIFFERENTIAL														
8888	8888	8888	8888	8888	8888	8888	80.00	0.0.2						
REGULAR														
ANNUA														
SICK														
LWOP														
8888	8888	8888	8888	8888	8888	8888	80.00	2.0.8						
COMP BARRED														
COMP USED														
LEAVE														
7.0.1														
7.0.2														
7.0.3														
7.0.4														
APPROVED														
NEW DISTRIBUTION CODE														
INTERMITTENT DAYS WORKED														
1 EQUALS COLA ON														
2 EQUALS COLA OFF														
AUTHORIZED OFFICIAL														
TITLE														
SUPERVISOR														
EMPLOYEE INITIALS FOR LEAVE TAKEN														
SP-71 Submitted														
Zino Molina														
CERTIFIED CORRECT														
OVERTIME														
COMPENSATORY TIME EARNED														
ADJUSTMENT(S) PRIOR PAY PERIOD														
ADVANCED SICK LEAVE														
REMARKS														
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E														

Example 33-3

This example illustrates the pay and leave entries required on the T&A of a part-time employee with a regularly scheduled tour of duty of 8 a.m. to noon, 8-hour day, 20-hour week, Monday through Friday. The employee sustains a disabling job-related injury Monday morning of the first week of the pay period and is absent from duty the remainder of the pay period. Computation of the time to be paid and charged to traumatic injury leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		4	4	4	4	4			4	4	4	4	4	4	40
Hours Worked & Leave Used:															
Regular Hours Worked		4													4
Traumatic Injury Leave Used			4	4	4	4			4	4	4	4	4		36
T&A Entries:															
Regular Hours		4	4	4	4	4			4	4	4	4	4		40
Traumatic Injury Leave			4	4	4	4			4	4	4	4	4		36

Note: The employee is carried in pay status on the date of injury without charge to traumatic leave although the injury occurred early in the day and the employee performed no duty on that day following the injury. Note also that for part-time employees with regularly scheduled tours of duty, the highest number of hours that can be reported as traumatic injury leave in one day are the number of hours of the regularly scheduled tour.



Example 33-4

This example illustrates the pay and leave entries required on the T&A of an employee who returns to work after a disabling injury and then takes time off again for a portion of a day to obtain medical care. The employee had not exhausted the 45-day period before returning to work. On Thursday of the first week of the pay period the employee works only 6 hours of the scheduled 8-hour tour for that day. The employee uses 2 hours of traumatic injury leave for the purpose of visiting his/her physician to obtain medical care. Computation of the time to be paid and charged to traumatic injury leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked		8	8	8	6	8		8	8	8	8	8	8	8	78
Traumatic Injury Leave Used					2										2
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Traumatic Injury Leave					2										2

Note: When reporting time away from work as in this example, only the regularly scheduled hours away from the job are reported as traumatic injury leave on the T&A. However, a full day is counted against the 45-calendar day period for each partial day of absence from work.

T&A entries required to report the time to be paid and charged to traumatic injury leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (traumatic injury leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section. Entries in the "Leave" section serve only to account for the hours of leave used and not to make payment.



Example 33-5

This example illustrates the pay and leave entries required on the T&A of a full-time employee who was only partially disabled and continues to work a few hours each day. In the first week of the pay period the employee works 4 hours of the scheduled 8-hour tour each day and uses 4 hours of traumatic injury leave. In the second week of the pay period the employee works 5 hours of the scheduled 8-hour tour each day and uses 3 hours of traumatic injury leave. Computation of the time to be paid and charged to traumatic injury leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked	4	4	4	4	4	4		5	5	5	5	5	5	5	45
Traumatic Injury Leave Used	4	4	4	4	4	4		3	3	3	3	3	3	3	35
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Traumatic Injury Leave	4	4	4	4	4	4		3	3	3	3	3	3	3	35

Note: When reporting time away from work as in this example, only the regularly scheduled hours away from the job are reported as traumatic injury leave on the T&A. However, a full day is counted against the 45-calendar day period for each partial day of absence from work.

T&A entries required to report the time to be paid and charged to traumatic injury leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (traumatic injury leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section serve only to account for the hours of leave used and not to make payments.

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Example 33-6

This example illustrates the pay and leave entries required on the T&A of an employee who sustains a traumatic job-related injury on Wednesday of the first week of the pay period. The employee is not immediately disabled. However, the employee misses work on Monday, Wednesday and Friday of the second week of the pay period because of the effects of the job-related injury sustained on the previous Wednesday. Only the individual days off are counted against the 45-day period (See section 33.9). Computation of the time to be paid and charged to traumatic injury leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8	8	80
Regular Hours Worked		8	8	8	8	8		8							56
Traumatic Injury Leave Used:								8			8		8		24
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Traumatic Injury Leave								8			8		8		24

T&A entries required to report the time to be paid and charged to traumatic injury leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (traumatic injury leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the leave section serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 24 hours is entered as 24.00.



Example 33-7

This example illustrates the pay and leave entries required on the T&A of an employee who sustains a traumatic job-related injury on Wednesday of the first week of the pay period. The employee is not immediately disabled. However, the employee misses work on Friday of the first week of the pay period and again on Monday of the second week. Since the 2 days of absence from duty run consecutively with the 2 normal days off (Saturday and Sunday), all four days, Friday, Saturday, Sunday and Monday, are counted against the 45-day period. Compare this example to the previous one where only the intermittent days off were charged against the 45-calendar day period. Computation of the time to be paid and charged to traumatic injury leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:		8	8	8	8	8		8	8	8	8	8	8		80
Regular Hours Worked		8	8	8	8				8	8	8	8	8		64
Traumatic Injury Leave Used:							8	8							16
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		80
Traumatic Injury Leave							8	8							16

T&A entries required to report the time to be paid and charged to traumatic injury leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (traumatic injury leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section serve only to account for the hours of leave used and not to make payment.

The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 16 hours is entered as 16.00.

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TIMEKEEPER'S HANDBOOK  
Home Leave

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34. HOME LEAVE.

34.1 GENERAL. Home leave is leave earned by an employee serving at a post of duty outside the United States and outside the employee's place of residence, if the place of residence is in the Commonwealth of Puerto Rico or a territory or possession of the United States. Such leave (Earned abroad) is for use in the United States, in the Commonwealth of Puerto Rico or in the territories of the United States.

Reference: FPM SUPP. 990-2, Book 630, S6.

34.2 NO HOME LEAVE IN THE BUREAU. The Bureau of Indian Affairs does not have employees earning home leave.

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TIMEKEEPER'S HANDBOOK  
Shore Leave

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35. SHORE LEAVE.

35.1 GENERAL. Full-time employees regularly assigned to duty aboard ocean-going vessels on extended voyages are eligible for shore leave. A voyage must last for seven or more days to earn leave.

Reference: FPM SUPP. 990-2, Book 630, S7.

35.2 NO SHORE LEAVE IN THE BUREAU. Bureau of Indian Affairs employees serving on board the USMS North Star III do not earn shore leave.

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TIMEKEEPER'S HANDBOOK  
Funeral Leave

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36. FUNERAL LEAVE.

36.1 GENERAL. Classified, wage and summer employees (full-time and part-time) may be granted such funeral leave as is needed and requested by them, not to exceed 3 workdays, without loss of or reduction in pay, or leave to which the employee is otherwise entitled, or credit for time or service, and without adversely affecting the employee's performance or efficiency rating. Funeral leave is granted to allow an employee to make arrangements for, or to attend, the funeral or memorial service for an immediate relative who died as the result of a wound, disease or injury incurred while serving as a member of the armed forces in a combat zone. The 3 days need not be consecutive, but if not, the employee shall furnish the approving authority satisfactory reasons justifying a grant of funeral leave for nonconsecutive days.

Reference: 5 U.S.C.6326 and FPM SUPP. 990-2, Book 630, S8.

36.2 APPLICABILITY. Funeral leave may be granted to classified, wage and summer employees serving in full-time and part-time positions in the following pay plans.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian Education contract employees identified by the Pay Plan CE (year-long employees) and by the Pay Plan CY (School-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

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- (2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.
- (3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.
- (4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.
- (5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WP
- (6) WAGE TRAINEE. Employees identified by the Pay Plan WT.
- (7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

- (1) PAY PLAN YV. Employees hired under Schedule A213.3102 (v) with occupation code 3506.
- (2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A 213.3102 (w) with occupation code 3506.
- (3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A213.3102 (w).
- (4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A 213.3102 (w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

36.3 IMMEDIATE RELATIVE. Immediate relative means the following relatives of the deceased member of the armed forces: (1) spouse and parents thereof; (2) children, including adopted children and parents thereof, (3) parents; (4) brothers and sisters, and spouses thereof; and (5) any individual related by blood or affinity whose close association with the deceased was such as to have been the equivalent of a family relationship.

36.4 T&A EXAMPLES. No time and attendance reporting examples are provided to illustrate the use of funeral leave inasmuch as the time during which an employee is absent from duty to make arrangements for or to attend a funeral or memorial service is a type of administrative leave for which no entry is required in the "Leave" section of the T&A. Entries are made only in the

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"Pay" section of the T&A for employees eligible for paid funeral leave. The entries are made as though the employee was actually performing regularly scheduled duty during the period of absence. Therefore, for T&A reporting examples, refer to the specific sections of the handbook that deal with the pay entitlements to which the employee on funeral leave is eligible on the basis of his/her employment status, e.g., classified, wage or summer and whether in a full-time or part-time position.

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Military Leave

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37. MILITARY LEAVE.

37.1 GENERAL. Military leave is the authorized absence without charge to other leave or loss of pay or efficiency rating, granted to classified and wage employees who are reservists of the United States Armed Forces or members of the National Guard who are called (A) to active duty or to engage in military training; (B) to provide military aid to enforce the law; and (C) to participate in parades or encampments (D.C. National Guard only). To be eligible for military leave an employee must be a career, career-conditional or indefinite employee with a regularly scheduled full-time tour of duty.

Reference: 5 U.S.C.6323 and FPM SUPP. 990-2, Book 630, S9.

37.2 APPLICABILITY. Military leave applies to employees who occupy classified and wage positions in the following pay plans if they meet the conditions stated above.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and by the pay plan CY (School-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

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- (3) MARINE WAGE RATE. Employees identified by the Pay Plan WL.
- (4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.
- (5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.
- (6) WAGE TRAINEE. Employees identified by the Pay Plan WT.
- (7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

Classified and wage pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

37.3 EMPLOYEES NOT ELIGIBLE. Temporary, intermittent or when actually employed, and part-time employees are not entitled to military leave (18 Comp. Gen. 538; 20 Comp. Gen. 123; 26 Comp. Gen. 610; and 35 Comp. Gen. 5).

37.4 ACTIVE DUTY OR TRAINING. The maximum military leave that can be authorized in any calendar year in which a reservist of the Armed Forces or member of the National Guard who is called to active duty or to engage in field or coast defense training is 15 calendar days. The minimum charge is 1 day. Military leave does not begin or end on a nonworkday; however, it is charged for nonworkdays that fall within a period of military leave (5 U.S.C. 6322 (a) and FPM Supp. 990-2, Book 630, S9-2).

37.5 AID TO ENFORCE THE LAW. The maximum military leave that can be authorized in any calendar year in which a reservist of the Armed Forces or member of the National Guard performs federal service to enforce the law during a civil disturbance is 22 workdays (5 U.S.C. 6323 (c) and FPM Supp. 990-2, Book 630, S9-2 a). An employee on this type of military leave must turn in any amount (other than travel, transportation or per diem allowance) received for military service. The amount turned in is credited against the amount payable to the employee for the civilian service that would have been performed for that period (5 U.S.C. 5519).

37.6 PARADES AND ENCAMPMENTS. An employee who is a member of the National Guard of the District of Columbia is authorized military leave for each day (no limit) of a parade or encampment ordered or authorized under title 39, District of Columbia Code. This subsection covers each day of service the National Guard, or a portion thereof, is ordered to perform by the commanding general (5 U.S.C. 6323 (d) and FPM Supp. 990-2, Book 630, S9-2c). An employee on this type of military leave must turn in any amount

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(other than travel, transportation or per diem allowance) received for military service. The amount turned in is credited against the amount payable to the employee for the civilian service that would have been performed for that period (5 U.S.C. 5519).

37.7 PREMIUM PAY. An employee who is on military leave on a regularly scheduled overtime day is entitled to overtime pay for that day provided the employee is in a pay status for 40 hours of the basic workweek (27 Comp. Gen. 353 and 31 Comp. Gen. 173 and 175). Similarly, when an employee's tour of duty permits payment of night differential pay, the employee is entitled to night differential during the period of military leave (unpublished Comp. Gen. Decision B-113457, dated February 5, 1953).

37.8 TYPES OF MILITARY DUTY NOT COVERED. Employees are not eligible for military leave for the following types of service.

A. Summer training as members of Reserve Officers Training Corps, when employees must be carried in leave without pay status (35 Comp. Gen. 531).

B. Temporary Coast Guard Reserve (23 Comp. Gen. 916).

C. Participation in parades by members of the State National Guard.

D. Training with a state defense organization or a state military organization which is not a part of the National Guard, or any other organization created by the state in the absence of the State National Guard during an emergency (23 Comp. Gen. 92).

E. Weekly drills and meetings as members of the D.C. National Guard (32 Comp. Gen. 363).

F. Civil Air Patrol established as a civilian auxiliary of the United States Air Force (Act of May 26, 1948, 62 Stat. 274).

G. Time taken on a workday to travel to the place where the training is to begin unless military training orders encompass the period of travel time required (unpublished Comp. Gen. Decision B-138990, dated April 22, 1959).

H. Active duty as a commissioned officer in the Reserve Corps of the U.S. Public Health Service (41 Comp. Gen. 478).

37.9 MILITARY LEAVE VERSUS MILITARY FURLOUGH. Military leave of absence with pay for the purposes specified above are distinguished from military furlough, i.e., when an employee is ordered to extended active duty for general service with the Armed Forces.

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## Military Leave

37.10 TRANSACTION CODES. The use of military leave is recorded on one of the blank lines in the "Leave" section of the T&A with the following transaction codes.

<u>Transaction Code</u>	<u>Description</u>
217	Military Leave (15-day limit)
220	Military Leave (22-day limit)
221	Military Leave (D.C. National Guard)

The beginning and ending hours of each absence are entered in the "From-To" boxes in the "Absent" portion of the T&A. Each absence must either be initialed by the employee or supported by an approved Standard Form 71, Application for Leave, or other acceptable document. And since military leave is a type of paid leave, the number of hours used is entered on the line preprinted with the word "REGULAR" and Transaction Code 001 in the "Pay" section of the T&A so that the employee can be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

37.11 SUPPORTING DOCUMENTS. T&A supporting documents, such as the SF-71, Application for Leave, military leave orders or other military training certification documents must remain on file with the timekeeper copies of T&A's until an audit has been performed by the General Accounting Office or for three years if no onsite audit is performed (Sec. 17, Title 6, GAO Manual for Guidance of Federal Agencies).

37.12 T&A EXAMPLES. The T&A examples that follow illustrate:

A. ACTIVE DUTY OR TRAINING. Illustrates the use of military leave (15-calendar day limit) spanning 2 consecutive pay periods by an employee called to engage in field training (Example 37-1).

B. AID TO ENFORCE THE LAW. Illustrates the use of military leave by a wage employee with a night time tour of duty who performs federal service with the National Guard to enforce the law during a civil disturbance (Example 37-2).

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Example 37-1

This is an example of military leave (15-calendar day limit) used by an employee on 2 consecutive pay periods (11 and 12). The leave used is supported by an SF-71 and a copy of the employee's military training orders. Please note that each day of military leave is entered on the T&A whether or not the employee would have performed duty on that day had he/she not been on military leave. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used															
Regular Hours-PP11		8	8	8	8	8									40
Military Leave-PP11								8	8	8	8	8	8	8	48
Military Leave-PP12	8	8	8	8	8	8	8	8	8						72
Regular Hours-PP12								8	8	8	8	8	8	8	32
T&A Entries:															
Regular Hours-PP11		8	8	8	8	8		8	8	8	8	8	8	8	80
Military Leave-PP11								8	8	8	8	8	8	8	48
Regular Hours-PP12		8	8	8	8	8		8	8	8	8	8	8	8	80
Military Leave-PP12	8	8	8	8	8	8	8	8	8						72

Note that military leave is reported on the employee's regular day off, Saturday and Sunday in this instance.

Entries required on the T&A to report the time to be paid and charged to military leave are illustrated on the next 2 pages. The account number used on the T&A illustrations is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.



FIXED ACCOUNT NUMBER

TIME AND ATTENDANCE REPORT

EMPLOYEE NAME		SOC. SECURITY NUMBER		CK DIGIT		YR NO.		PAY PERIOD BEGINNING		PAY PERIOD ENDING		AREA AGENCY		PAY PLAN		EMP COND.		DISTRIBUTION CODE										
				0 12		05/18/80		05/31/80		A06 -13		1740		1331														
PAY AND LEAVE HOURS		NUMBER OF HOURS		TRANS ACTION CODE		F Y SPLIT		AREA AGENCY		LOCAL TION		FY I		ACTIVITY		SF		PROGRAM		WORK ORDER		PROGRAM DETAIL						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
NEW ACCOUNTING DATA																												
SHEET 2 DIFFERENTIAL																												
SHEET 3 DIFFERENTIAL																												
REGULAR 8 8 8 8 8 8 8																												
BIAM REISSUE FEBRUARY 1984																												
LEAVE																												
ANNUA																												
SICK																												
LWOP																												
8 8 8 8 8 8 8 8																												
COMP EARNED																												
COMP USED																												
FR																												
TO																												
DATE																												
INIT																												
SP-71 SUBMITTED																												
EMPLOYEE INITIALS FOR LEAVE TAKEN																												
SUPERVISOR																												
Jairo Molina																												
CERTIFIED CORRECT																												
SUPERVISOR																												
OVERTIME																												
COMPENSATORY TIME EARNED																												
ADJUSTMENT(S) PRIOR PAY PERIOD																												
ADVANCED SICK LEAVE																												
APPROVED																												
AUTHORIZED OFFICIAL																												
TITLE																												

Example 37-2

This is an example of military leave (aid to enforce the law-22-day limit) used by a wage employee with a full-time regularly scheduled tour of duty of 3 p.m. to 11:30 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee is ordered to service with his/her National Guard unit for 3 days to quell a civil disturbance. When an employee's tour of duty (as in this example) permits payment of night shift differential, the employee is entitled to night pay during the period of military leave. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	56
Military Leave															24
T&A Entries:															
Regular Hours	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Shift 2 Differential	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Military Leave															24

Entries required on the T&A to report the time to be paid and charged to military leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (military leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section serve only to account for the hours of leave used and not to make payment. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 24 hours is entered as 24.00.



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38. COURT LEAVE.

38.1 GENERAL. Court leave is the authorized absence without charge to other leave or loss of pay, efficiency rating or credit for time or service, granted to a classified or wage employee for service as (A) a juror, or (B) a witness (in a nonofficial capacity) on behalf of any party in connection with any judicial proceeding to which the United States, the District of Columbia or a state or local government is a party.

Reference: 5 U.S.C. 6322 and FPM SUPP. 990-2, Book 630, S10.

38.2 EMPLOYEE ENTITLEMENT. Employment status determines an employee's entitlement to court leave for jury and witness service.

A. PERMANENT AND TEMPORARY EMPLOYEES. Permanent and temporary employees serving in full-time positions and in part-time positions with regularly scheduled tours of duty are entitled to court leave (4 Comp. Gen. 748 and 48 Comp. Gen. 630).

B. INTERMITTENT EMPLOYEES. When actually employed, or intermittent employees (no regularly scheduled tour of duty) are not entitled to court leave (49 Comp. Gen. 287). These employees may be granted any annual leave to which they may be entitled, or may be placed on leave without pay for any absence from duty for jury service (27 Comp. Gen. 54).

38.3 APPLICABILITY. Court leave may be granted to employees who occupy classified and wage positions in the following pay plans if they meet the conditions specified above.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and by the Pay Plan CY (School-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

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(6) CLASSIFICATION ACT OF 1949. General schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

Classified and wage pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

38.4 JURY SERVICE. An employee who is under proper summons from a court to serve on a jury will be granted court leave with pay for the entire period, from the reporting date stated in the summons until discharged by the court (20 Comp. Gen. 131). Absence on court leave entitles the employee to the same pay that he/she would receive for working the regularly scheduled tour of duty (31 Comp. Gen. 173), including any regularly scheduled overtime that the employee would have worked had he/she not been summoned for jury duty (38 Comp. Gen. 142; 37 id.1).

38.5 INTERIM EXCUSE FROM JURY SERVICE. An employee must return to duty when excused by the court for 1 day or for a substantial part of a day (26 Comp. Gen. 413), or excused for greater periods of time subject to recall (20 Comp. Gen. 181). If an employee does not return to duty when excused from jury duty, the employee must be charged annual leave, unless the return to work will cause a hardship because of the distance from the court of the employee's residence or place of employment and when the employee is assigned to night duty (26 Comp. Gen. 413 and 37 DM 630, 10.1).

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38.6 JURY FEES. Fees paid to an employee as a result of service as a juror may be collected by the employing agency. The conditions under which the fees must be forwarded to the accounting unit of the employee's organization or may be retained by the employee are described below.

A. STATE OR LOCAL COURT. An employee who is granted court leave to serve as a juror in a state or local court should be instructed to collect all fees and allowances from the court (42 Comp. Gen. 672). The fees collected must be turned over to the applicable finance office; otherwise, payroll deductions will be made from pay due the employee to recover the fees received (20 Comp. Gen. 278, 280, cf. 36 Comp. Gen. 591). Mileage allowances may be retained by the employee.

(1) SCHEDULED TOUR OF DUTY. Fees received by an employee for jury service in a state or local court are required to be turned over to the finance office only when the performance of jury service requires an absence during the regularly scheduled tour of duty, including regularly scheduled over-time hours (20 Comp. Gen. 209 and 29 Comp. Gen. 302).

(2) NONWORKDAYS AND NONWORKHOURS. Fees received by an employee for jury service in a state or local court may be retained if the jury service is performed outside the regularly scheduled tour of duty (37 Comp. Gen. 695; Comp. Gen. 378 and unpublished Comp. Gen. Decision B-166223, dated April 15, 1969).

(3) HOLIDAY. Fees for jury service in a state or local court on a holiday falling within the employee's regularly scheduled tour of duty may be retained by the employee, provided that, had the employee not been on jury duty, he/she would have been excused from regular duty on the holiday (27 Comp. Gen. 293 and 45 Comp. Gen. 251).

(4) LEAVE WITHOUT PAY. An employee in a leave without pay status when called for jury duty, and during the period of such service, is entitled to retain the fees and allowances customarily allowed for such service (20 Comp. Gen. 276 and 27 Comp. Gen. 83 , 88).

B. FEDERAL COURT. An employee in a pay status who is called for jury service on a regular workday in a federal court, including any court in the District of Columbia, will not be paid by the court for such service (370DM 630, 10.1).

(1) NONWORKDAYS AND NONWORKHOURS. Fees received by an employee for jury service in a federal court may be retained if the jury service is performed outside the regularly scheduled tour of duty (37 Comp. Gen. 695; 36 Comp. Gen. 378 and unpublished Comp. Gen. Decision B-166223, dated April 15, 1969).

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(2) HOLIDAY. Fees for jury service in a federal court on a holiday falling within the employee's regularly scheduled tour of duty may be retained by the employee, provided that, had the employee not been on jury duty, he/she would have been excused from regular duty on the holiday (27 Comp. Gen. 293 and 45 Comp. Gen. 251).

(3) LEAVE WITHOUT PAY. An employee in a leave without pay status when called for jury duty, and during the period of such service, is entitled to retain the fees and allowances customarily allowed for such service (20 Comp. Gen. 276 and 27 Comp. Gen. 83,88).

38.7 SUBSTITUTION OF LEAVE. The following rules apply to substitution of court leave for other paid leave.

A. ON PAID LEAVE WHEN CALLED FOR JURY SERVICE. If an employee is on annual leave when called for jury service, court leave will be substituted (27 Comp. Gen. 83,88). No exception is made for annual leave that would otherwise be forfeited at the end of the leave year (unpublished Comp. Gen. Decision B-119969, dated March 3, 1955).

B. NOTICE PERIOD OF SEPARATION BY REDUCTION IN FORCE. An employee on annual leave under advance notice of separation from federal service due to a reduction in force, who is summoned as a juror, is entitled to have court leave substituted for annual leave, but not to exceed beyond the date administratively fixed for separation (27 Comp. Gen. 414).

C. USE OF PAID LEAVE PROHIBITED. The requirement that a period of absence for jury service be without a deduction from paid leave of absence is mandatory. The intent of the law is not to deny an employee the use of annual leave; rather, its intent is to preserve other leave rights without diminishing them as a result of jury service. Thus, use of annual leave when serving on a jury is prohibited by statute even though the employee may wish to use such paid leave (unpublished Comp. Gen. Decision B-119960, dated March 3, 1955).

38.8 LEAVE WITHOUT PAY. An employee on leave without pay, although otherwise eligible, may not be granted court leave when called to jury duty. Court leave is available only to an employee who, except for jury duty, would be on duty or on leave with pay (27 Comp. Gen. 83).

38.9 WITNESS SERVICE. When an employee is summoned or assigned by the employing agency to testify in a judicial proceeding, entitlement to regular pay, use of court or other paid or nonpaid leave and the disposition of court fees and allowances, depends on whether the employee is serving in an official or nonofficial capacity.

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A. OFFICIAL CAPACITY. An employee is considered to be a witness in his/her official capacity when called as a witness in the official capacity of a formerly held federal position, as well as when called as a witness in the official capacity of the currently held federal position (unpublished Comp. Gen. Decision B-160343, dated November 22, 1966). When an employee is summoned or assigned by the employing agency to testify in his/her official capacity or to produce official records, the employee is in an official duty status and entitled to the regular pay of his/her position without regard to any entitlement to court leave (5 U.S.C. 6322 (b) and 38 Comp. Gen. 142, 307,310).

(1) FEES PAID. Fees are paid to an employee for witness service in an official capacity on behalf of a state, local government or private party, but such fees must be turned in to the appropriate finance office.

(2) FEES NOT PAID. Fees are not paid to an employee for witness service in an official capacity on behalf of the United States or the District of Columbia Government.

B. NONOFFICIAL CAPACITY. When an employee is summoned or assigned by the employing agency to testify in a judicial proceeding in his/her nonofficial capacity, entitlement to regular pay, use of court or other paid or nonpaid leave and the payment of and disposition of court fees and allowances, depends on whether the employee is testifying on behalf of a state or local, government, the United States or District of Columbia Government or a private party.

(1) STATE OR LOCAL GOVERNMENT. When an employee is summoned as a witness in a judicial proceeding to testify in a nonofficial capacity on behalf of a state or local government, the employee is entitled to court leave during the period of absence from duty as a witness (5 U.S.C.6322 (a)). Absence on court leave entitles the employee to the same pay that he/she would receive for working the regularly scheduled tour of duty (31 Comp. Gen. 173), including any regularly scheduled overtime that the employee would have worked had he/she not been summoned for witness duty (38 Comp. Gen. 142; 37 id.1). The procedures governing payment, collection and disposition of witness fees are identical to those described in 38.6 A(1), (2), (3) and (4) above, in connections with jury duty fees.

(2) UNITED STATES OR DISTRICT OF COLUMBIA GOVERNMENT. When an employee is summoned or assigned by the employing agency as a witness in a judicial proceeding to testify in a nonofficial capacity on behalf of the United States or District of Columbia Government, the employee is in an official duty status and entitled to the regular pay of his/her position without regard to any entitlement to court leave (5 U.S.C. 6322 (b)).

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(3) PRIVATE PARTY. When an employee appears as a witness in a nonofficial capacity in a judicial proceeding on behalf of a private party, the employee's absence from duty must be charged as either annual leave or leave without pay; and the employee is entitled to the fees and allowances customarily allowed for such service (5 U.S.C. 6322 and 15 Comp. Gen. 196). However, court leave is granted to an employee who appears as a witness in a nonofficial capacity on behalf of a private party in connection with any judicial proceeding to which the United States, the District of Columbia or a state or local government is a party. In such instances, employees may not retain any fees related to such witness service.

38.10 JUDICIAL PROCEEDING. A judicial proceeding is any action, suit, or other proceeding of a judicial nature (including any condemnation, preliminary, informational, or other such proceeding), but does not include an administrative proceeding (FPM Supp. 990-2, Book 630, S10-3 b).

38.11 COURT LEAVE CHART. The chart at the end of this section summarizes the instructions on absences by employees in connection with jury and witness service. It indicates the various conditions for absence and the proper time and attendance recording for each, together with the right to service fees and payment for travel expenses. (Example 38-3).

38.12 TRANSACTION CODE 215. The use of court leave is recorded on one of the blank lines in the "Leave" section of the T&A with the Transaction Code 215. The beginning and ending hours of each absence are entered in the "From-To" boxes in the "Absent" portion of the T&A. A copy of the summons and release from jury service or witness duty or other acceptable evidence establishing the period of service must remain on file with the timekeeper copies of T&A's until an audit has been performed by the General Accounting Office or for three years if no outside audit is performed (Sec. 17, Title 6, GAO Manual for Guidance of Federal Agencies). And since court leave is a type of paid leave, the number of hours used is entered on the line preprinted with the word "REGULAR" and Transaction Code 001 in the "Pay" section of the T&A so that the employee can be paid. Entries in the "Leave" section of the T&A serve only to account for the hours of leave used and not to make payment.

38.13 PREMIUM PAY. Since absence on court leave entitles an employee to the same pay that he/she would receive for working the regularly scheduled tour of duty (31 Comp. Gen. 173), a night shift employee who performs jury or witness service during the day is granted court leave for the regularly scheduled night tour of duty and is entitled to night premium pay, i.e., to night differential or night shift differential, as applicable (29 Comp. Gen. 427). Similarly, entitlement to overtime pay continues for any regularly scheduled overtime hours than an employee would have worked had he/she not been summoned for jury or witness service (38 Comp. Gen. 142). Thus, if the

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employee is entitled to night differential, night shift differential, overtime or a proper combination of these types of pay, they must continue to be reported in the pay section of the T&A, with the appropriate transaction codes, during the period of absence from duty in connection with jury or witness service.

38.14 T&A EXAMPLES. The T&A examples that follow illustrate:

A. JURY SERVICE. Illustrates the use of court leave by an employee who is under proper summons from a court to serve on a jury (Example 38-1).

B. WITNESS SERVICE. Illustrates the use of court leave by an employee with a night time tour of duty who is summoned as a witness in a judicial proceeding on behalf of a state government (Example 38-2).

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Example 38-1

This is an example of court leave granted to an employee to serve as a juror. The employee works a regularly scheduled tour of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. Jury service is performed by the employee Monday through Thursday of the first week of the pay period. The employee returns to work on Friday when excused from jury service by the court for that one day. Jury service is again performed by the employee Monday through Friday of the second week of the pay period. A copy of the summons and release from jury service is submitted by the employee to support the absence from duty. Computation of the time to be paid and charged to leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8		8	8	8	8	8	8	8	80
Hours Worked & Leave Used:															
Regular Hours Worked						8									8
Court Leave Used								8	8	8	8	8	8	8	72
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8	8	80
Overtime Hours		8	8	8	8	8		8	8	8	8	8	8	8	72

Entries required on the T&A to report the time to be paid and charged to court leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. Note that the hours of paid leave (court leave) are entered in the "REGULAR" pay line of the T&A as well as in the "Leave" section of the T&A. Entries in the "Leave" section serve only to account for the number of hours used and not to make payment. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00; 72 hours is entered as 72.00.



Example 38-2

This is an example of court leave granted to a classified employee with a night time tour of duty who is summoned as a witness in a judicial proceeding to testify in a nonofficial capacity on behalf of a state government. The employee works a regularly scheduled tour of duty of 1:30 p.m. to midnight (lunch 6:30-7 p.m.), 10-hour day, 40-hour week, Monday through Thursday. An employee who is absent on court leave (also on military leave or in travel status) receives the same pay that he/she would receive for working the regularly scheduled tour, including regularly scheduled overtime. These are the only exceptions to the rule that in order to receive overtime pay, an employee must actually perform overtime work. This employee is entitled to night differential for the hours of the regularly scheduled tour, including overtime, that occurs between 6 p.m. and 6 a.m. (5-1/2 hours in this case, excluding the lunch break. The employee is also entitled to 2 hours overtime pay for the hours of the regularly scheduled tour that are in excess of 8 hours in a day. Computation of the time to be paid and charged to court leave are illustrated below. The employee used court leave on Wednesday and Thursday of the second week of the pay period.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		10	10	10	10	10	10	10	10	10	10	10	10	10	80
Hours Worked & Leave Used															
Regular Hours Worked		8	8	8	8	8	8		8	8					48
Overtime Hours Worked		2	2	2	2	2	2		2	2		10	10		12
Court Leave Used															20
T&A Entries:															
Regular Hours		8	8	8	8	8	8		8	8	8				64
Overtime Hours		2	2	2	2	2	2		2	2	2				16
Night Differential		5 1/2	5 1/2	5 1/2	5 1/2	5 1/2	5 1/2		5 1/2	5 1/2	5 1/2				44
Court Leave										10	10				20

Entries required on the T&A to report the time to be paid and charged to court leave are illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting.

Note: The official authorized to approve overtime must certify each T&A reporting overtime worked.



EMPLOYEE ABSENCES FOR COURT OR COURT-RELATED SERVICES

Nature of service	Type of absence			Fees			Government travel expenses	
	Court leave	Official duty	Annual leave or LWOP	No	Yes		No	Yes
					Retain	Turn in to agency		
I JURY SERVICE (A) U.S. or D.C. court (B) State or local court	X X			X X		X X	X X	
II WITNESS SERVICE (A) On behalf of U.S. or D.C. government (B) On behalf of State or local government (1) in official capacity (2) not in official capacity (C) On behalf of private party (1) in official capacity (2) not in official capacity (a) when a party is U.S., D.C., or State or local government (b) when a party is not U.S., D.C., or State or local government		X X X		X X		X X X		X X X
	X					X	X	

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Maternity Leave

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39. MATERNITY LEAVE

39.1 GENERAL. Maternity leave is authorized absence from duty during a period of incapacitation related to pregnancy and confinement. It should be understood, however, that there is no separate maternity leave as a type of leave. The granting of leave for maternity reasons is a combination of three separate types of leave: sick leave, annual leave and leave without pay.

Reference: FPM SUPP. 990-2, Book 630, S13.

39.2 APPROVAL IN ADVANCE. The same leave policies, regulations and procedures as are generally applicable to requests for sick, annual and leave without pay will apply when these types of leave are used to cover absence from duty for maternity reasons. An employee should make known her intent to request leave for maternity reasons by indicating the type of leave, approximate dates and anticipated duration. The employee should submit a Standard Form 71, Application for Leave, or other acceptable document and medical statement, in advance, to cover the period of authorized absence requested. Standard Forms 71 and other documents to support leave used should not be submitted to the payroll office. These documents should be retained by the timekeeper attached to the timekeeper copies of the T&A's (See section 1.8 of the handbook).

39.3 CHARGING LEAVE. Insofar as possible, absence from duty for maternity reasons shall be charged as follows.

A. SICK LEAVE. Sick leave is available for use when an employee: "(a) receives medical treatment; (b) is incapacitated for the performance of duties by ...pregnancy and confinement..." (5 CFR 630.401) Thus, to the extent available, sick leave may be used to cover the time required for physical examinations and to cover the period of incapacitation, i.e., delivery and recuperation.

B. ANNUAL LEAVE. Annual leave is provided for two general purposes which are (1) to allow every employee an annual vacation period of extended leave for rest and recreation, and (2) to provide periods of time off for personal and emergency purposes (FPM SUPP. 990-2, Book 630, S3-4a). After delivery and recuperation, the employee may require a period of adjustment or may need time to make arrangements for the care of the child. Such additional leave requirements may be taken care of by the use of available annual leave or leave without pay.

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C. LEAVE WITHOUT PAY. Leave without pay is a temporary nonpay status and absence from duty granted upon the employee's request (FPM SUPP. 990-2, Book 630, S12). If the employee's available annual leave is insufficient to cover her additional maternity leave requirement, she may request leave without pay until she is able to return to work.

39.4 ABSENCE FOR PATERNITY REASONS. A male employee is only authorized annual leave or leave without pay for the purpose of assisting or caring for his minor children or the mother of his newborn child while she is incapacitated for maternity reasons. Leave requests for this purpose should be considered on their individual merits consistent with the policy for granting annual leave and leave without pay as outlined in those particular sections of the handbook.

39.5 T&A EXAMPLES. Since there is no maternity leave, as such, no time and attendance reporting examples are provided in this section of the handbook. Therefore, for T&A reporting examples, refer to the sections on annual leave, sick leave and leave without pay, the three types of leave authorized to cover absence from duty for maternity reasons.

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Administrative Leave

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40. ADMINISTRATIVE LEAVE

40.1 GENERAL. Administrative leave is an excused absence from duty administratively authorized without loss of pay and without charge to leave. Excused absences are usually authorized on an individual basis, except where an installation is closed or a group of employees is excused from work for a particular purpose. Other than for group dismissals, whenever absence is necessary for specific reasons, employees may be administratively excused from duty subject to the following regulations and the operating policy of the employing activity.

Reference: FPM SUPP. 990-2, Book 630, S11.

40.2 APPLICABILITY. Administrative leave is authorized for full-time and part-time employees (classified, wage and summer) who have a regularly scheduled tour of duty and whose appointments are not limited to 90 days or less or who have been currently employed for a continuous period of 90 days under one or more appointments without a break in service. If they meet these conditions, employees identified by the following pay plans are eligible for administrative leave.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and by the Pay Plan CY (School-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

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- (2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.
- (3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.
- (4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.
- (5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.
- (6) WAGE TRAINEE. Employees identified by the Pay Plan WT.
- (7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

- (1) PAY PLAN YV. Employees hired under Schedule A213.3102(v) with occupation code 3506.
- (2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A213.3102(w) with occupation code 3506.
- (3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A213.3102(w).
- (4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A213.3102(w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

40.3 INDIVIDUAL EXCUSED ABSENCES.

A. REGISTRATION AND VOTING. The amount of excused absence for registration and voting is determined by local established procedures. The executive policy statement on excused absences for registration and voting is summarized as follows.

- (1) GENERAL RULE. Generally, where the polls are not open at least three hours either before or after an employee's regular hours of work, the employee may be granted an amount of administrative leave which

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will permit him/her to report for work three hours after the polls open or leave work three hours before the polls close; whichever requires the lesser amount of time off.

(2) EXCEPTIONAL CIRCUMSTANCES. Under exceptional circumstances where the general rule does not permit sufficient time, an employee may be excused for such additional time as may be needed to enable him/her to vote, but not to exceed a full day.

(3) VOTING PLACE BEYOND COMMUTING DISTANCE. If the employee's voting place is beyond normal commuting distance and vote by absentee ballot is not permitted, the employee may be granted sufficient time off to be able to make the trip to the voting place to cast a ballot. But where more than one day is required, the time in excess of one day will be charged to annual leave as available, then to leave without pay.

(4) REGISTRATION IN PERSON. For employees who vote in jurisdictions which require registration in person, time off to register may be granted on substantially the same basis as for voting except that no such time will be granted if registration can be accomplished on a nonworkday and the place of registration is within a reasonable one-day round trip travel distance of the employee's residence.

(FPM SUPP. 990-2, Book 630, S11-2)

B. PARTICIPATION AND ATTENDANCE AT FUNERALS. Under certain conditions leave may be granted for participation in a military funeral or attendance at the funeral of an immediate family member in the armed forces without loss of pay or charge to leave.

(1) PARTICIPATION IN MILITARY FUNERALS. An employee who is a veteran of a war or a campaign or expedition for which a campaign badge has been authorized, or a member of an honor guard or ceremonial group of an organization for those veterans may be excused from duty without loss of pay or deduction from annual leave for the time necessary, not to exceed 4 hours in any one day, to participate as an active pallbearer or as a member of a firing squad, or a guard of honor in a funeral ceremony for a member of the armed forces whose remains are returned from abroad for final interment in the United States (5 U.S.C. 6321 and FPM SUPP. 990-2, Book 630, S11-4).

(2) ATTENDANCE AT FUNERAL OF IMMEDIATE RELATIVE IN THE ARMED FORCES. An employee (classified, wage or summer) serving in a full-time position or in a part-time position with a regularly scheduled tour of duty may be excused from duty (funeral leave) for such time as is needed or requested, not to exceed 3 workdays, without loss of pay or deduction from

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annual leave to make arrangements for, or to attend, the funeral or memorial service for an immediate relative who died as the result of a wound, disease or injury incurred while serving as a member of the armed forces in a combat zone (5 U.S.C. 6326 and FPM SUPP. 990-2, Book 630, S8; see also section 38 of the handbook).

(a) THREE WORKDAYS. The 3 workdays need not be consecutive, but if not, the employee must furnish the approving authority satisfactory reasons justifying time off (funeral leave) for nonconsecutive days.

(b) IMMEDIATE RELATIVE. Immediate relative means the following relatives of the deceased member of the armed forces: (1) spouse, and parents thereof; (2) children, including adopted children, and spouses thereof; (3) parents; (4) brothers and sisters, and spouses thereof; and (5) any individual related by blood or affinity whose close association with the deceased was such as to have been the equivalent of a family relationship.

C. BLOOD DONATIONS. Employees who serve as blood donors may be excused from work without loss of pay or charge to leave (30 Comp. Gen. 521). Agencies may, by administrative regulation, place limitations or restrictions on leave authorized for blood donations (FPM SUPP. 990-2, Book 630, S11-5b).

D. TARDINESS AND BRIEF ABSENCES. Brief absence from duty of less than an hour and tardiness may be excused when reasons appear adequate to the supervisor (5 CFR 630.206). The absence may also be compensated for by additional work or may be charged against any compensatory time the employee may have to his/her credit or may be charged to annual leave, leave without pay (with employee's consent), or absence without leave. The absence may become a basis for disciplinary action according to policy of the agency (FPM SUPP. 990-2, Book 630, S11-5c).

E. TAKING EXAMINATIONS. Time off without loss of pay and without charge to leave may be approved for the purpose of taking the following types of examinations.

(1) CIVIL SERVICE EXAMINATIONS. Employees who take examinations for their present positions, including reexaminations, may be given time off without loss of pay or without charge to leave (FPM SUPP. 990-2, Book 630, S11-5d).

(2) PHYSICAL EXAMINATIONS. Employees will be given the necessary time off without loss of pay or without charge to leave to take a physical examination required by the department or other federal agency (5

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U.S.C. 7901). Also, employees will be given time off, not to exceed one day, without loss of pay or without charge to leave to take a physical examination required for entry into the armed forces or one required by a local draft board.

F. ATTENDING CONFERENCES OR CONVENTIONS. Employees may be excused from duty without loss of pay or without charge to leave to attend conferences or conventions when it is determined that the attendance will serve the best interests of the federal service. Excused absence of this type may be restricted to those situations in which the employee is an official representative of the organization involved or is a contributor on the agenda (FPM SUPP. 990-2, Book 630, S11-5e).

G. TRAUMATIC INJURY. An employee who sustains a traumatic job-related injury, whether the employee is classified, wage or summer, and whether in a full-time, part-time or intermittent position, is excused from duty to obtain emergency medical treatment on the day of injury without loss of pay or deduction from annual or sick leave (5 U.S.C. 8118 and FPM 810, S3-2).

#### 40.4 GROUP DISMISSALS.

A. EMERGENCY SITUATIONS. An emergency situation is one which may prevent employees in significant numbers from reporting for work, or may require the closing of federal offices in whole or in part. There are, however, certain critical operations which cannot be suspended or interrupted even though employees generally may be excused for all or part of a day. Employees who perform vital duties must be identified and required to be at work regardless of emergency situations or any general dismissal authorization.

With the exception of critical positions, generally all classes of employees are excused from duty without loss of pay or charge to leave when federal activities are closed due to emergency situations. These situations include, but are not limited to, extreme weather conditions, interruptions to public transportation services, disasters such as fire, flood or other natural calamities that necessitate closing of facilities in whole or in part or prevent individual employees or groups of employees from working or reporting to work (FPM SUPP. 990-2, Book 610, S3-2c(5) (b) and 990-2, Book 630, S11-6).

B. TEMPORARY SHUTDOWNS. When for managerial reasons employees are released from duty because an activity is temporarily closed, employees affected are generally excused from duty without loss of pay or charge to leave, but in some circumstances they may be placed on annual leave. In 19 Comp. Gen. 955 the Comptroller General held that: "If a statute or

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Executive Order should close the departments for one or more days within the regular tour of duty of employees, such nonwork days may not be charged as annual or sick leave. Likewise, if the head of a department, under proper authority, should close the department or any unit thereof on a day or days within a regular tour of duty of employees, and should not require employees to take annual leave, the nonwork days established by such an administrative order would not be charged to leave. On the other hand, if the head of the department or establishment exercises his statutory authority to require all or any part of the employees under his jurisdiction to take annual leave on a particular day or days which but for such action would be within the regular tour of duty of employees ... such day or days would be the same as days of duty ... and would not be regarded as nonwork days established by ... administrative order ...."

Managerial reasons for which an establishment may be closed in whole or in part include, but are not limited to, retooling, the breakdown of machines or of essential services or facilities, unanticipated delays in the flow of work or in the receipt of materials, power failure, or the temporary suspension of production at private plants where federal employees are assigned (FPM SUPP. 990-2, Book 610, S3-2c(5) (b) and 990-2, S11-6).

C. PROCLAMATION OF NONWORKDAY. Employees generally are entitled to the same pay for a day on which agencies are closed by Executive or administrative authority as for a day on which an ordinary day's work is performed (5 U.S.C. 6104). Examples of nonworkdays established by these authorities are when an employee is prevented from working on a day proclaimed as a national day of mourning by Executive Order (FPM SUPP. 990-2, Book 610, S3-2), or by administrative order when, because of a local holiday, federal work may not properly be performed (17 Comp. Gen. 298). An administrative order may also be issued at a managers discretion excusing employees from work without loss of pay or charge to leave when it is in the public interest to relieve them from work to participate in civil activities which the government is interested in encouraging (FPM SUPP. 990-2, Book 610, S3-1b).

40.5 T&A EXAMPLES. No time and attendance reporting examples are provided for this section of the handbook. An employee on administrative leave is entitled to the same pay he/she would receive when performing the regularly assigned duties at the place of employment. There is no administrative leave, as such, and no unique transaction code with which to report it on the T&A. Therefore, for T&A reporting examples, refer to the specific sections of the handbook that deal with the types of pay to which the employee on administrative leave is entitled on the basis of his/her employment status, e.g., classified or wage, in a full-time or part-time position, etc.

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40.6 EMPLOYEES NOT ELIGIBLE. For employees who are generally not eligible for administrative leave (e.g., intermittent, Experts and Consultants, employees with appointments of 90 days or less), but who are excused from duty along with the eligible employees, the proper reportable leave and nonpay entries must be made on the T&A.

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41. LEAVE WITHOUT PAY (LWOP)

41.1 GENERAL. Leave without pay (LWOP) is a temporary nonpay status and absence from duty officially approved and most generally granted upon the employee's request. In the vast majority of cases LWOP is the result of lack of sufficient leave credits to cover a period of absence. Thus, LWOP covers only those hours which an employee would otherwise work or for which he/she would be paid. It does not include nonpay status on days for which an employee would be paid on an overtime basis and does not include days on which the employee is not scheduled to work.

Reference: FPM SUPP. 990-2, Book 630, S12.

41.2 EMPLOYEE ENTITLEMENT. Employment status determines whether leave without pay, particularly extended periods of leave without pay, can be approved for an employee.

A. PERMANENT AND TEMPORARY EMPLOYEES. Permanent and temporary employees serving in full-time positions and in part-time positions with regularly scheduled tours of duty are entitled to leave without pay.

B. INTERMITTENT EMPLOYEES. When actually employed, or intermittent employees (no regularly scheduled tour of duty) are not entitled to leave without pay. Time in nonpay status for an intermittent employee is not considered leave without pay and should never be reported as such on the T&A.

41.3 APPLICABILITY. Employees who meet the employment conditions specified above and who occupy classified, wage and summer positions in the following pay plans may be granted the use of leave without pay.

A. CLASSIFIED POSITIONS.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and by the Pay Plan CY (School-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

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(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WL.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

(1) PAY PLAN YV. Employees hired under Schedule A213.3102(v) with occupation code 3506.

(2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A213.3102(w) with occupation code 3506.

(3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A213.3102(w).

(4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A213.3102(w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

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41.4 ADMINISTRATIVE DISCRETION. The authorization of leave without pay is a matter of administrative discretion. An employee does not have the right to demand the use of leave without pay, except in the case of (A) disabled veterans, to obtain medical treatment (See section 31.8F of the handbook), and (B) reservists and National Guardsmen to perform military training duties (See FPM Chapter 353).

41.5 EXTENDED LEAVE WITHOUT PAY. The Office of Personnel Management prescribes certain standards for the guidance of federal agencies in approving extended periods of leave without pay (i.e., leave without pay of more than 30 days in duration). Examples of proper cases for extended leave without pay are contained in FPM Supplement 990-2, Book 630, S12-2b(5).

41.6 DURATION OF LEAVE WITHOUT PAY. There is no law or general regulation which prescribes the maximum amount of leave without pay which can be granted to an employee. However, the Office of Personnel Management is of the view that leave without pay should not be authorized initially for any period in excess of 52 weeks, except in unusual circumstances or to support and advance a program of interest to the Government (e.g., Peace Corps volunteers), and that renewals or extensions should be reviewed very carefully (FPM SUPP. 990-2, Book 630, S12-3).

41.7 EFFECT ON LEAVE ACCRUALS. No sick or annual leave is earned by an employee who is in a nonpay status for the entire leave year or in that pay period in which the number of accumulated hours in nonpay status (including LWOP) reach 80 hours or some multiple of 80 hours (FPM SUPP. 990-2, Book 630, S2-3d). This rule is illustrated by an example for annual leave in section 28.5C of the handbook. Leave without pay also affects such things as within-grade increases, conversions to career appointments and quarters deductions.

41.8 TRANSACTION CODE 211. Leave without pay is recorded on one of the blank lines in the "Leave" section of the T&A with Transaction Code 211. The beginning and ending hours of each absence are entered in the "From-To" boxes in the "Absent" portion of the T&A. Each absence must either be initialed by the employee or supported by an approved Standard Form 71, Application for Leave, or other acceptable document. Zeros are entered in the "Pay" section of the T&A on the line preprinted with the word "REGULAR" and Transaction Code 001 for short periods of leave without pay. Zeros are not entered in the "Pay" section of the T&A for periods of leave without pay involving one or more pay periods. It is absolutely essential that a T&A be submitted each pay period for an employee on leave without pay status regardless of the length of the absence.

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41.9 SUPPORTING DOCUMENTS. Standard Forms 71 or other documents in support of leave without pay must remain on file with the timekeeper copies of T&A's until an audit has been performed by the General Accounting Office or for three years if no onsite audit is performed (Sec. 17, Title 6, GAO Manual for Guidance of Federal Agencies).

41.10 T&A EXAMPLES. The T&A examples that follow illustrate:

A. BRIEF PERIOD OF LWOP. Illustrates the use of leave without pay by an employee who had exhausted his/her paid leave accruals and was granted the use of leave without pay during a brief period of illness (Example 41-1).

B. EXTENDED PERIOD OF LWOP. Illustrates extended leave without pay by an employee performing service with a non-federal private enterprise to gain experience that will serve the interests of the employing government agency (Example 41-2).

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Example 41-1

This is an example of the use of leave without pay granted to a full-time classified employee who had exhausted his/her paid leave accruals. The employee had requested the use of leave without pay during a brief period of illness at the end of the leave year. The employee, with a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday, is granted the use of leave without pay during 4 days of the second week of the pay period to obtain medical treatment for an illness. A Standard Form 71 is submitted to support the absence. Illustration of the time to be paid and charged to leave without pay is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used															
Regular Hours Worked		8	8	8	8	8		8	8	8	8	8	8		48
LWOP															32
T&A Entries:															
Regular Hours		8	8	8	8	8		8	8	8	8	8	8		48
LWOP															32

Entries required on the T&A to report the time to be paid and charged to leave without pay are illustrated on the following page. The account number used in the T&A illustrations is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 48 hours is entered as 48.00; 32 hours is entered as 32.00.



Example 41-2

This is an example of an extended period of leave without pay for a full-time employee performing service with a non-federal private enterprise to gain experience that will serve the interests of the employing government agency. The employee has a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. A copy of the employee's approved request for LWOP was submitted to support the extended period of absence from regular duty. The remark "Documentation Submitted" was entered in the space for the employee's initials on the T&A for every pay period during the period of leave without pay, which extends over several pay periods. However, only one pay period is shown in the LWOP computation illustration below and on the T&A illustration that follows.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used:	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
LWOP Used	8	8	8	8	8	8	8								80
T&A Entries:															
LWOP	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80

Please note that no entries are made in the "Pay" section of the T&A for periods of extended leave without pay.

The entries required on the T&A to report extended periods of leave without pay are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.



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42. ABSENCE WITHOUT LEAVE (AWOL)

42.1 GENERAL. Absence without leave (AWOL) is a nonpay status resulting from an agency determination that it will not grant any type of leave (including leave without pay) for a period of absence for which the employee fails to obtain advance authorization or for which his/her request for leave on the basis of alleged sickness is denied. Pay is withheld for the entire period of such absence. In addition, absence without leave may be grounds for disciplinary action against an employee.

Reference: FPM SUPP. 990-2, Book 630, S1-6 and S12-1.

42.2 APPLICABILITY. Absence without leave applies to permanent and temporary employees who occupy full-time positions and part-time positions with regularly scheduled tours of duty in the pay plans listed below.

A. CLASSIFIED EMPLOYEES.

(1) ADMINISTRATIVE. Positions with administratively determined rates not elsewhere specified. These employees are identified by the Pay Plan AD.

(2) INDIAN EDUCATION PROGRAM. Indian education contract employees identified by the Pay Plan CE (year-long employees) and by the Pay Plan CY (School-year employees).

(3) SENIOR EXECUTIVE SERVICE. Employees identified by the Pay Plan ES.

(4) EXECUTIVE PAY ACT. Employees identified by the Pay Plan EX.

(5) GRADES SIMILAR TO GENERAL SCHEDULE. Employees identified by the Pay Plan GG.

(6) CLASSIFICATION ACT OF 1949. General Schedule employees identified by the Pay Plan GS.

B. WAGE EMPLOYEES.

(1) FWS NON-SUPERVISORY. Trades and crafts employees identified by the Pay Plan WG.

(2) FWS LEADERS. Trades and crafts employees identified by the Pay Plan WG.

(3) MARINE WAGE RATE. Employees identified by the Pay Plan WM.

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(4) PRINTING AND LITHOGRAPHIC. Employees identified by the Pay Plan WP.

(5) SUPERVISORY TRADES AND CRAFTS. Employees identified by the Pay Plan WS.

(6) WAGE TRAINEE. Employees identified by the Pay Plan WT.

(7) WAGE BOARD. Positions for which the rates of pay are negotiated with the representative unions. These employees are identified by the Pay Plan WB.

C. SUMMER EMPLOYEES.

(1) PAY PLAN YV. Employees hired under Schedule A213.3102(v) with occupation code 3506.

(2) PAY PLAN YW. Positions not paid a GS or wage system rate and filled under Schedule A213.3102(w) with occupation code 3506.

(3) PAY PLAN GW. Positions paid a GS rate and filled under Schedule A213.3102(w).

(4) PAY PLAN WW. Positions paid a wage system rate and filled under Schedule A213.3102(w).

Classified, wage and summer pay system identification codes (pay plans) are also listed in Illustration 7 in the back of the handbook.

42.3 EFFECT ON LEAVE ACCRUALS. No sick or annual leave is earned by an employee in that pay period in which the number of accumulated hours in nonpay status (including AWOL) reach 80 hours or some multiple of 80 hours (FPM SUPP. 990-2, Book 630, S2-3d). This rule is illustrated by an example for annual leave in section 28.5C of the handbook. AWOL also affects such things as within-grade increases and conversions to career appointments.

42.4 TRANSACTION CODE 212. Absence without leave is recorded on one of the blank lines in the "Leave" section of the T&A with Transaction Code 212. The beginning and ending hours of each absence are entered in the "From-To" boxes in the "Absent" portion of the T&A. An employee may be requested to initial the hours of AWOL reported to indicate he/she acknowledges the entry and not that he/she necessarily agrees that the entry is fair or correct. However, there is no requirement by the payroll office that initials be obtained or that a Standard Form 71 be completed to cover periods of absence without leave. Zeros are entered in the "Pay" section of the T&A on the

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line preprinted with the word "REGULAR" and Transaction Code 001 for short periods of absence without leave. Zeros are not entered in the "Pay" section of the T&A for periods of absence without leave involving one or more pay periods. It is absolutely essential that a T&A be submitted each pay period for an employee on absence without leave regardless of the length of the absence from duty.

42.5 T&A EXAMPLES. The T&A examples that follow illustrate:

A. BRIEF PERIOD OF AWOL. Illustrates the required entries on the T&A of a part-time employee charged with absence without leave on two consecutive days (Example 42-1).

B. EXTENDED PERIOD OF AWOL. Illustrates the required entries on the T&A of a full-time employee absent without leave for an entire pay period (Example 42-2).

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Example 42-1

This is an example of absence without leave charged to a part-time employee with a regularly scheduled tour of duty of 8 a.m. to noon, 4-hour day, 20 hour week, Monday through Friday. The employee is absent without leave on Thursday and Friday of the first week of the pay period. Short periods of time charged to leave without pay are entered in the "Pay" section of the T&A as zeros. Computation of the time to paid and charged to absence without leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour															
Hours Worked & Leave Used	4	4	4	4	4	4	4	4	4	4	4	4	4	4	40
Regular Hours Worked	4	4	4	4	4	4	4	4	4	4	4	4	4	4	32
AWOL Hours															8
T&A Entries:															
Regular Hours	4	4	4	4	4	4	4	4	4	4	4	4	4	4	32
AWOL															8

Entries required on the T&A to report the time to be paid and charged to absence without leave are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 32 hours is entered as 32.00; 8 hours is entered as 8.00.



Example 42-2

This is an example of extended absence without leave charged to an employee with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee is absent without leave the entire pay period. No entries are made in the "Pay" section of the T&A when the period of absence without leave is one pay period or longer. Computation of the time to be charged to absence without leave is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
Hours Worked & Leave Used															
AWOL Hours	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
T&A Entries:															
AWOL	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80

Entries required on the T&A to report the time to be charged to absence without leave is illustrated on the following page. The account number used on the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.



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43. SUSPENSION AND FURLOUGH

43.1 GENERAL. The head of an agency or his designated representative has the authority to suspend or to furlough an employee without pay (FPM Chapter 311, S1-2). Any action taken to suspend or to furlough an employee must be based on good cause such as will promote the efficiency of the service.

Reference: FPM SUPP. 990-1, Book 1, Chapter 75 and Book II, Part 752.

43.2 TRANSACTION CODE 219. Suspension from pay and duty status as a disciplinary action taken against an employee for cause is recorded on one of the blank lines in the "Leave" section of the T&A with Transaction Code 219. Zeros are entered in the "Pay" section of the T&A on the line preprinted with the word "REGULAR" and Transaction Code 001 for short periods of suspension. Zeros are not entered in the "Pay" section of the T&A for periods of suspension involving one or more pay periods. It is absolutely essential that a T&A be submitted each pay period for an employee on suspension regardless of the length of the absence from duty.

43.3 TRANSACTION CODE 213. Furlough, a period of absence from duty in nonpay status usually directed by the employing agency rather than requested by the employee, is recorded on one of the blank lines in the "Leave" section of the T&A with Transaction Code 213. A period of furlough may be directed in connection with a reduction in force when the agency intends to recall the employee to duty within one year in the position from which furloughed. Additionally, an employee may be furloughed during certain times of the year when, due to lack of work or lack of funds, there is no employment available for a specified period. Submission of a T&A is required to report all time in a nonpay furlough status. No entries are made in the "Pay" section of the T&A for periods of absence from duty charged to furlough.

43.4 FURLOUGH vs. MILITARY FURLOUGH AND MILITARY LEAVE. Furlough, as described above, should not be confused with "military furlough," which is authorized when an employee is ordered to extended active duty for general service with the armed forces. Submission of T&A's is not required for employees on military furlough. Military furlough, on the other hand, should not be confused with "military leave" (See section 37 of the handbook) for which submission of T&A's is required.

43.5 T&A EXAMPLES. The T&A examples that follow illustrate:

A. SUSPENSION. Illustrates the required entries on the T&A of an employee on suspension for one entire pay period (Example 43-1).

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TIMEKEEPER'S HANDBOOK  
Suspension and Furlough

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B. FURLOUGH. Illustrates the required entries on the T&A of an employee furloughed during the summer season (Example 43-2).

Example 43-1

This example illustrates the leave entries required on the T&A of an employee who is suspended from pay and duty status as a disciplinary action for cause during one entire pay period. The employee has a regularly scheduled full-time tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. No entries are made in the "Pay" section of the T&A for periods of suspension involving one or more pay periods. Computation of the time to be charged to suspension is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8	8	80
Hours Worked & Leave Used:								
Suspension Hours		8	8	8	8	8	8	80
T&A Entries:								
Suspension		8	8	8	8	8	8	80

Entries required on the T&A to report the time to be charged to suspension are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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Example 43-2

This is an example of absence from duty in nonpay status during a period of furlough for an employee with a full-time regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. The employee was in furlough status during the summer months of the year. However, only the T&A for one pay period is shown. Note also that the furlough hours are entered only in the "Leave" section of the T&A. Computation of the time to be reported as furlough is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8		8	8	8	8	8	8		80
Hours Worked & Leave Used:															
Furlough Hours		8	8	8	8	8		8	8	8	8	8	8		80
T&A Entries:															
Furlough		8	8	8	8	8		8	8	8	8	8	8		80

Entries required on the T&A to report the time to be charged to furlough are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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## TIMEKEEPER'S HANDBOOK

## Office of Workers' Compensation Programs Without Pay Status

## 44. - OFFICE OF WORKERS' COMPENSATION PROGRAMS WITHOUT PAY STATUS

44.1 GENERAL. Federal employees are entitled to the benefits of the Federal Employees' Compensation Act (FECA), which is administered by the U.S. Department of Labor, Employment Standards Administration, Office of Workers' Compensation Programs (OWCP). An employee who is disabled and stops work due to a job-related traumatic injury has the option of using sick or annual leave or of requesting continuation of pay not to exceed 45 calendar days (5 U.S.C. 8118; see also section 33 of the handbook). Thereafter, if the disability continues, the employee receives compensation for wage loss and other benefits from the OWCP. Similarly, if disabled due to an occupational disease, the employee may use leave or claim compensation for wage loss from the OWCP. Compensation for wage loss is paid to the employee in accordance with regulations of the OWCP.

44.2 NONPAY STATUS. An employee receiving compensation for wage loss from the OWCP is carried in a leave without pay status by the employing agency. Under present law and Office of Personnel Management regulations, an employee receives credit for retirement, leave accrual rate, reduction in force, within-grade-increases and career tenure for periods of leave without pay during which he/she is receiving benefits under the FECA. It is therefore necessary to separately identify periods of leave without pay granted to an employee for purposes of receiving compensation from the OWCP.

44.3 TRANSACTION CODE 214. Periods of leave without pay granted to an employee for purposes of receiving compensation from the OWCP are recorded on one of the blank lines in the leave section of the T&A with Transaction Code 214. No entries are made in the "Pay" section of the T&A during periods of OWCP-WOP status. It is absolutely essential that a T&A be submitted each pay period for an employee in OWCP-WOP status regardless of the length of the absence.

44.4 T&A EXAMPLE. The T&A example that follows illustrates the entries required on the T&A for only a portion of leave without pay granted to a disabled employee receiving compensation for wage loss from the OWCP.

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Example 44-1

This is an example of the entries required on the T&A for only a portion of the period of leave without pay granted to a disabled employee receiving compensation for wage loss from the OWCP. The employee is full-time with a regularly scheduled tour of duty of 8 a.m. to 5 p.m., 8-hour day, 40-hour week, Monday through Friday. Note that the hours of OWCP-WOP are entered only in the "Leave" section of the T&A. Computation of the time to be reported as OWCP-WOP is illustrated below.

	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Regularly Scheduled Tour		8	8	8	8	8									80
Hours Worked & Leave Used:															
OWCP-WOP		8	8	8	8	8									80
T&A Entries:															
OWCP-WOP		8	8	8	8	8									80

Entries required on the T&A to report the time to be charged to OWCP-WOP are illustrated on the following page. The account number used in the T&A illustration is fictitious. Refer to the Bureau accounting manual and other accounting instructions for account numbers to use for actual reporting. The total number of hours of each T&A line entry is entered in the "Number of Hours" column as a two-place decimal. Example: 80 hours is entered as 80.00.

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TIMEKEEPER'S HANDBOOK  
Correcting T&A Report Errors

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45. CORRECTING T&A REPORT ERRORS

45.1 GENERAL. There may be occasions when due to erroneous information or omissions on T&A's, corrections will be required. Some types of errors or omissions can be noted and corrected during payroll processing by the payroll office staff. Others require later processing of special correction documents. Whenever a timekeeper discovers an error in a "Pay" or "Leave" section entry of an already submitted T&A, the payroll office should be advised by means of a supplemental or correction T&A. Preparation of these documents is described below.

45.2 SUPPLEMENTAL T&A's. Supplemental T&A's are submitted to report hours worked which were not reported on the original T&A or to report leave used which was not reported on the original T&A. The word "SUPPLEMENTAL" should be written in large letters across the body of the T&A and a copy of the original T&A being supplemented should be attached. Together, the supplemental T&A and copy of the original may be submitted with the regular mailing of T&A's each pay period or as a separate mailing.

In preparing a supplemental T&A, enter the employee's name, social security number, year, pay period number and beginning and ending dates, area/agency code and timekeeper distribution code, exactly as this information appeared on the original T&A. Enter only the additional hours not previously reported and enter the appropriate accounting information opposite each line entry made.

45.3 UNSCHEDULED OVERTIME WORK. Unscheduled overtime work performed in prior pay periods which was not shown on the applicable pay period T&A is reported on a supplemental T&A. The official authorized to approve overtime must certify each supplemental T&A reporting overtime worked. A separate T&A is required for each pay period involved and a copy of the original T&A being supplemented should be attached.

45.4 SICK AND ANNUAL LEAVE. Sick and annual leave used which was not reported on the original T&A is reported on a supplemental T&A. When reporting leave used, do not enter pay hours previously reported as this may result in an overpayment to the employee. Similarly, when reporting pay, do not enter leave hours previously reported as this will cause leave to be deducted twice.

45.5 COMPENSATORY TIME. Compensatory time earned or used but not reported may also be submitted on a supplemental T&A as described above.

45.6 CORRECTION T&A's. When pay hours or leave used have already been reported and must be corrected a correction T&A must be submitted. The word "CORRECTION" should be written in large letters across the body of the T&A

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and a copy of the original T&A being corrected should be attached. Together, the correction T&A and a copy of the original should be submitted to the payroll office separately from the regular mailing of T&A's.

In preparing a correction T&A, enter the employee's name, social security number, year, pay period number and beginning and ending dates, area/agency code and timekeeper distribution code, exactly as this information appeared on the original T&A. Enter the number of hours in the "Pay" section and/or "Leave" section of the T&A which should have been reported had the T&A originally been correctly completed. Enter the total number of hours of each T&A line entry and enter the appropriate accounting information opposite each line entry made. Supervisor certification is required, and the official authorized to approve overtime must certify each correction T&A reporting overtime worked.

45.7 ACCOUNTING DATA CORRECTIONS. Errors or omissions in accounting data are never corrected by means of a correction T&A. Rather, the Form BF-349 procedures are used to correct this kind of error. Questions concerning the use of these procedures to correct erroneous accounting data should be directed through channels to the servicing finance office.

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TIMEKEEPER'S HANDBOOK  
Leave and Earnings Statement

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46. LEAVE AND EARNINGS STATEMENT

46.1 GENERAL. A leave and earnings (L&E) statement is prepared each pay period for every employee for whom a T&A is processed. This statement serves as a record of the actual salary payment and deductions from pay which are made for the pay period indicated on the statement. An original and carbon copy of the L&E statement are printed with a new preprinted T&A each pay period (See section 1.5) and these are sent to the employee's timekeeper of record. The original L&E statement should be separated from the T&A at the perforated line and given to the employee. The carbon copy may also be given to the employee or retained by the timekeeper for record purposes. The payroll office does not retain any copies of L&E statements and therefore duplicate statements cannot be furnished in case of loss.

It is payroll office policy that "corrected" L&E statements are not issued in case of erroneous salary payments or deductions from pay. The processing of a subsequent pay adjustment to correct the error will be recorded on subsequent statements. If the adjustment is processed on a payroll for which no T&A is processed for the employee, a separate statement will be issued indicating the adjusted amounts. If the adjustment is processed together with the employee's T&A for a given pay period, the adjustment, properly identified, will be included in the statement for the pay period in which the adjustment is processed. In addition, employees receive separate adjustment notices from the payroll office for corrections made to salary or leave. These contain a brief explanation of the adjustment(s) made.

46.2 LEAVE AND EARNINGS STATEMENT FORMAT. The leave and earnings statement is divided into six sections. These are: (1) identifying information and summary data, (2) earnings, (3) deductions, (4) leave, (5) YTD, and (6) remarks.

A. IDENTIFYING INFORMATION AND SUMMARY DATA. This section contains the pay period number for which payment is made and its ending date; it identifies the employee by name and social security number; and contains the employee's service computation date. The section also includes a summarization of the employee's gross earnings and deductions. The total amount recorded in this section for gross earnings is the result of adding all earnings, subtracting all deductions and adding or subtracting all adjustment amounts. A minus symbol (-) for a deduction adjustment denotes a refund of an overdeduction for that item. See example 46-7 at the end of this section for an illustration of the use of the minus symbol.

B. EARNINGS. Information is reported in this section detailing the earnings by type, amount and hours for the pay period indicated. It also provides a separate identification of any adjustments by type and amount

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TIMEKEEPER'S HANDBOOK  
Leave and Earnings Statement

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processed for the same period. The uncaptioned blocks are used to indicate the less common earnings types such as FLSA overtime, hazardous duty pay and lump-sum payments, together with their own unique transaction codes for identification purposes.

C. DEDUCTIONS. This section details the major types of deductions, separating the occasional adjustment from the recurring usual deduction amount. A minus symbol (-) for a deduction adjustment denotes a refund of an overdeduction for that item. See example 46-7 at the end of this section for an illustration of the use of the minus symbol. The state code block uses the post office two-character alphabetic code to identify the state for which state tax was withheld. Illustration 5 at the end of the handbook contains a list of these codes. The voluntary contribution code identifies the numeric designation assigned to the various national health, united way and international service Combined Federal Campaign member agencies. The uncaptioned blocks are used to indicate the less common deduction type items such as I.R.S. levies, resale, government property loss/damage, together with their own unique transaction codes for identification purposes.

D. LEAVE. Each of the blocks in this section is self-explanatory. The leave balances recorded here are determined from a combination of sources, the most important of which is the T&A prepared by the timekeeper. For this reason, the proper and accurate reporting of leave used cannot be overemphasized.

All absences in non-pay status such as leave without pay, suspension, furlough, or AWOL are included as one total reported in the "W.O.P." block. As explained in the sections of the handbook on annual and sick leave, part-time employee hours in pay status are carried over from one pay period to the next until sufficient hours are accumulated to allow the employee to earn annual and sick leave on a pro-rata basis. The identification of such hours of pay status carried over at the end of a pay period is made in the "CARRY OVER PT EMP" "ANNUAL" and "SICK" blocks.

E. YTD. This section (year-to-date data) of the L&E statement is not currently in use.

F. REMARKS. Any special information, messages, etc., as may be needed and pertaining to pay, leave, deductions from pay, allowances, benefits, etc., required to be communicated to supervisors, timekeepers and employees in general, will be printed in "REMARKS". For example, notification may be made of the processing of an automatic pay increase for General Schedule employees.

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Leave and Earnings Statement

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46.3 PAY AND LEAVE AUDITS. Providing Bureau employees with detailed information concerning their pay and the status of their leave accounts enables the employee to determine whether any data on the statement is erroneous. The L&E statement permits the employee to audit his/her own pay and leave accounts each pay period.

A. PAY AUDITS. Employees are furnished personnel and payroll documents which define their employment status and describe their pay entitlements. These documents, together with the L&E statements furnished each pay period, afford employees ample opportunity to comply with their responsibility to verify the correctness of the payments they receive. One of the purposes for issuing L&E statements is to give employees the opportunity to verify all listed items and to bring to the attention of the proper authorities any errors noted. Notification of any pay and leave discrepancies and audit requests should be made to the payroll office on the specially designed Pay/Leave Adjustment Request (See Illustration 4 in the back of the handbook). The form may be reproduced locally.

B. LEAVE AUDITS. Leave audits can be made manually quite easily by comparing the L&E statement with the timekeeper's copy of the T&A submitted. For example, to determine if the correct charge was made to a leave account by the computer, simply compare the charges shown in the "Used This Period" blocks of the L&E statement with the like hours shown on the T&A that was submitted for the pay period covered by that statement. Another very simple audit that can be performed, if desired, is to verify the balances at the end of a pay period. Using the L&E statement for the previous pay period, simply add the rates of accrual shown in the "Earned This Period" blocks to the totals shown in the "Balance End of This Period" blocks. From these totals subtract the totals shown in the "Used This Period" blocks. These totals should then be the same as those shown in the "Balance End of This Period" blocks. In other words, the previous balance plus accruals, minus leave used, should equal the new balances. Notification of any leave account discrepancies and leave audit requests should be made to the payroll office on the specially designed Pay/Leave Adjustment Request (See Illustration 4 in the back of the handbook). The form may be reproduced locally.

46.4 WAIVER OF CLAIMS. Public Law 90-616 approved October 21, 1968, (82 Stat. 1212; 5 U.S.C. 5584) authorizes the waiver, in certain cases, of claims of the United States arising out of erroneous payments of pay to employees of the executive agencies. Standards for waiver of claims for erroneous payments of pay were issued by the Comptroller General of the United States. The standards specify that any significant unexplained increase in an employee's pay which would require a reasonable man to make inquiry concerning the correctness of his/her pay ordinarily would preclude

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Leave and Earnings Statement

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a waiver if the employee failed to bring the matter to the attention of appropriate officials. Thus, employees have a responsibility to notice and to report any errors in their pay. The detailed information provided in the L&E statement is vital to such a determination, and employees have a duty to inspect and verify its correctness.

For purposes of the waiver statute, "pay" means salary, wages, pay, compensation, emoluments, and remuneration for services. It includes overtime pay; night, Sunday standby, irregular and hazardous duty differential; pay for Sunday and holiday work; payment for accumulated and accrued leave; and severance pay. It does not include expenses of travel and transportation or expenses of transportation of household goods.

46.5 LEAVE AND EARNINGS STATEMENT EXAMPLES. The various sections of the L&E statement as explained in sections 46.2A through F are illustrated in the examples that follow.

IDENTIFYING INFORMATION AND SUMMARY DATA SECTION

Pay Period No. of Salary payment including adjustments made to salary.

Ending date for this Pay Period.

Total earnings includes plus or minus adjustments for same pay period shown.

Earnings minus deductions equals net pay. This is amount of check.

Total accumulated toward purchase of next Savings Bond.

Leave accruals are based on this date.

Total deductions includes adjustments for same PP shown.

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LEAVE AND EARNINGS STATEMENT

NO. PAY PERIOD		EMPLOYEE NAME		SOC SECURITY NO		SERVICE COMP DATE		GROSS EARNINGS		DEDUCTIONS		NET PAY		BOND BALANCE		
E	HOURS															
A	AMT															
T	TYPE	REGULAR	OVERTIME	DIFF PAY	SUNDAY PAY	HOLIDAY WORK	COLA		CD		CD				CD	
S	ADJ															
D	AMT															
E	TYPE	FEDERAL TAX	STATE TAX	ST CD	CITY TAX	C.S. RETIRE	SOCIAL SECURITY	OPTIONAL INS	CD	MEDICAL INS	CD	BONDS	CD		VOL CONTRIB	
D	ADJ															
U	AMT															
N	TYPE	UNION DUES	CODE	QUARTERS	MEALS	SAVINGS ALLOT 1	SALARY ALLI	UNION 2	CD							
I	ADJ															
L	ANNUAL BAL BEGINNING OF YEAR	ANN	SICK EARNED THIS PERIOD	ANN	SICK USED THIS PERIOD	ANN	COMP USED THIS PERIOD	ANN	W.O.P	ANN	SICK BALANCE END OF THIS PERIOD	ANN	COMP W.O.P			
U	WOP USED YTD	ANNUAL CARRY OVER PT EMP	SICK CARRY	MAX CARRY	OR LOSE	TOTAL AVAILABLE ANNUAL LEAVE INCLUDING PRECREDIT										
Y	GROSS	FEDERAL TAX	STATE TAX	RETIREMENT	SOCIAL SECURITY	CITY TAX	VOLUNTARY CONTRIB	MEDICAL INS	OUTSTANDING TRAVEL/MOVING ADVANCE BALANCE							OUTSTANDING BILL COLL

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EARNINGS SECTION

TOTAL PAY HOURS  
DOLLAR AMOUNT OF PAY  
TYPE OF PAY  
PLUS OR MINUS ADJUSTMENT AMOUNT

Miscellaneous and less commonly used pay items will be described in these uncaptioned blocks.

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LEAVE AND EARNINGS STATEMENT

NO.		EMPLOYEE NAME		SOC SECURITY NO		SERVICE COMP DATE		GROSS EARNINGS		DEDUCTIONS		NET PAY		BOND BALANCE	
ENGL	PAY	ST	CD	CD	CD	CD	CD	CD	CD	CD	CD	CD	CD	CD	CD
E	HOURS														
A	AMT														
T	TYPE														
I	REGULAR														
N	ADJ														
G	AMT														
S	TYPE														
	ADJ														
D	FEDERAL TAX														
E	STATE TAX														
D	CITY TAX														
D	QUARTERS														
I	CODE														
O	UNION DUES														
N	ADJ														
S	AMT														
	TYPE														
	ADJ														
L	ANNUAL SICK BAL BEGINNING OF YEAR														
E	ANN SICK FARNED THIS PERIOD														
A	ANNUAL SICK BAL END OF THIS PERIOD														
V	WOP USED YTD														
	ANNUAL SICK CARRY OVER PT EMP														
	MAX CARRY														
	USE OR LOSE														
	TOTAL AVAILABLE ANNUAL LEAVE INCLUDING PRECREDIT														
Y	GROSS														
T	FEDERAL TAX														
I	STATE TAX														
D	RETIREMENT														
	SOCIAL SECURITY														
	CITY TAX														
	VOLUNTARY CONTRIB														
	MEDICAL INS														
	OUTSTANDING TRAVEL/MOVING ADVANCE BALANCE														
	OUTSTANDING BILL/COI														

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REMARKS





Y E A R - T O - D A T E ( Y T D ) S E C T I O N

Current year-to-date gross earnings and year-to-date deduction amounts detailing the more common and major deduction type items. Outstanding travel/moving advance balance and balance of outstanding Bills For Collection.

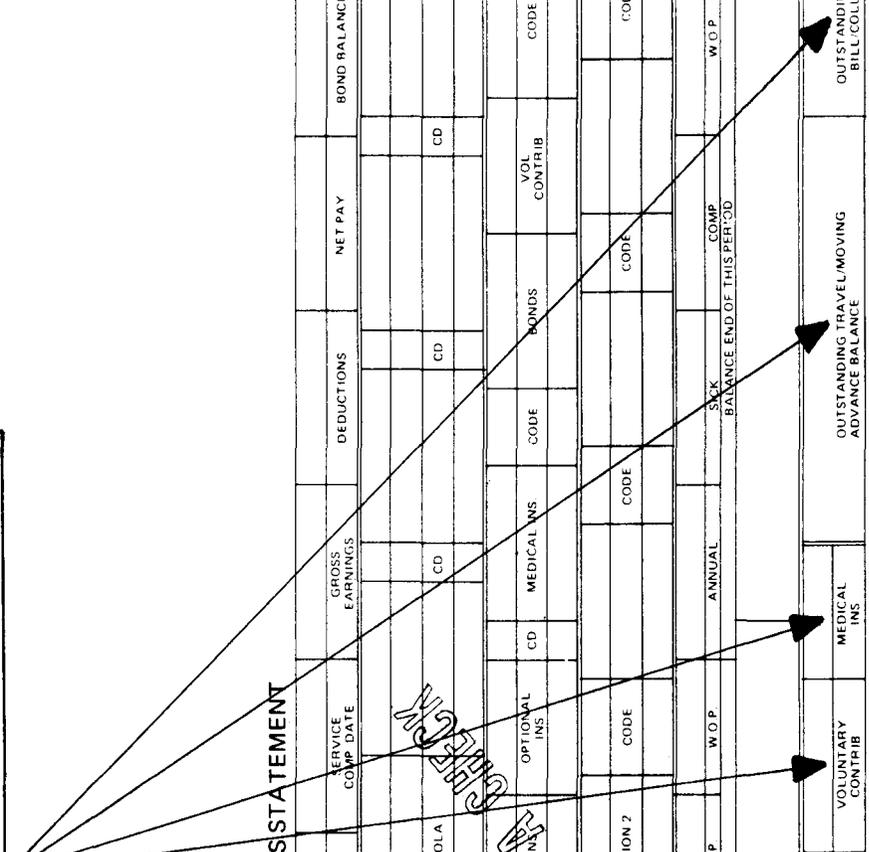
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**LEAVE AND EARNINGS STATEMENT**

NO.		EMPLOYEE NAME		SOC SECURITY NO.		SERVICE COMP DATE		GROSS EARNINGS		DEDUCTIONS		NET PAY		BOND BALANCE	
NO.	ENDING PAY PERIOD														
E	HOURS														
A	AMT														
R	TYPE	REGULAR		OVERTIME		DIFER PAY		SUNDAY PAY		HOLIDAY WORK		COLA			
N	CD														
G	ADJ														
S	ADJ														
D	AMT														
E	TYPE	FEDERAL TAX		STATE TAX		ST CD		CITY TAX		SOCIAL SECURITY		SAVINGS ALLOT 1		C.S. RETIRE	
D	ADJ														
C	AMT														
T	TYPE	UNION DUES		QUARTERS		MEALS		ANNUAL SICK EARNED THIS PERIOD		ANNUAL SICK USED THIS PERIOD		ANNUAL SICK USED THIS PERIOD		TOTAL AVAILABLE ANNUAL LEAVE INCLUDING PRECREDIT	
I	ADJ														
O	AMT														
N	TYPE	FEDERAL TAX		STATE TAX		CITY TAX		SOCIAL SECURITY		SAVINGS ALLOT 1		C.S. RETIRE		CITY TAX	
S	ADJ														
L	AMT														
A	TYPE	ANNUAL SICK BAL BEGINNING OF YEAR		ANNUAL SICK EARNED THIS PERIOD		ANNUAL SICK USED THIS PERIOD		ANNUAL SICK USED THIS PERIOD		ANNUAL SICK BALANCE END OF THIS PERIOD		ANNUAL SICK BALANCE END OF THIS PERIOD		W.O.P.	
V	ADJ														
Y	AMT														
T	TYPE	WOP USED YTD		ANNUAL SICK CARRY OVER PT EMP		MAX CARRY		USE OR LOSE		TOTAL AVAILABLE ANNUAL LEAVE INCLUDING PRECREDIT		CITY TAX		SOCIAL SECURITY	
D	ADJ														
REMARKS															

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UNION 2



REMARKS SECTION

Any special information as may be needed and pertaining to the pay period for which the statement is prepared will be printed in this section. For example, notification may be made of the processing of an automatic pay increase for General Schedule employees.

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LEAVE AND EARNINGS STATEMENT

NO.		ENDING PAY PERIOD		EMPLOYEE NAME		SOC SECURITY NO		SERVICE COMP DATE		GROSS EARNINGS		DEDUCTIONS		NET PAY		BOND BALANCE	
E	HOURS																
A	AMT																
N	TYPE	REGULAR	OVERTIME	DIFF PAY	HOLIDAY WORK	COLA					CD						CD
N	ADJ																
D	AMT																
D	TYPE	FEDERAL TAX	STATE TAX	ST CD	CITY TAX	C-S RETIRE	SOCIAL SECURITY	OPTIONAL INS	MEDICAL INS								
D	ADJ																
I	AMT																
O	TYPE	UNION DUES	CODE	QUARTERS	MEALS	SAVINGS ALLOT 1	SALARY ALLOT	UNION 2									
N	ADJ																
L	ANNUAL BAL BEGINNING OF YEAR																
L	ANNUAL BAL END OF YEAR																
A	WOP USED YTD																
V	WOP CARRY OVER AT EMP																
TOTAL AVAILABLE ANNUAL LEAVE INCLUDING PRECREDIT																	
Y	GROSS	FEDERAL TAX	STATE TAX	RETIREMENT	SOCIAL SECURITY	CITY TAX	VOLUNTARY CONTRIB	MEDICAL INS	OUTSTANDING TRAVEL/MOVING ADVANCE BALANCE	OUTSTANDING BILL/COLL							
REMARKS																	

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DEFINITIONS OF COMMONLY USED PAYROLL TERMS

Account Number. A group of numbers used to identify the funds to which the salary costs reported on the T&A are to be charged. For a more precise definition of the account number refer to sections 1.7B(5)(a)-(g) of the handbook.

Administrative Workweek. A period of seven consecutive calendar days designated in advance. Usually an administrative workweek coincides with a calendar week.

Aggregate Pay. The total of base pay and premium pay, i.e., overtime, night differential, Sunday pay, holiday pay, annual premium pay and compensatory time, that may be paid to employees in classified positions under the General Schedule and similar pay plans only to the extent that the aggregate of such pay in any pay period does not exceed the amount of pay authorized for the top step of grade GS-15. The aggregate pay limitation does not apply to wage employees (prevailing rate and negotiated rate) or to hazard duty pay, compensatory time off for religious observances, FLSA overtime pay and COLA. No premium pay or compensatory time off may be granted to employees (classified and similar) whose rates of basic pay exceed the maximum rate of GS-15 (See section 5 of the handbook for a detailed discussion of aggregate pay).

Alternate Rate. A rate of pay which an employee receives for work performed in an alternate occupation. An alternate rate is in addition to the rate of basic pay for work performed in the basic or primary occupation (See section 21 of the handbook for a detailed discussion of alternate rates).

Annual Premium Pay. Pay authorized for classified employees on an annual basis for regularly scheduled standby duty or for administratively uncontrollable work. Premium pay so authorized may not exceed 25% of the minimum rate for a GS-10. Wage employees are not eligible for annual premium pay (See section 14 of the handbook for a detailed discussion of annual premium pay).

Area/Agency. A three digit alpha/numeric code that identifies the employing area and agency and provides an alternate address for salary checks or leave and earnings statements (See section 1.7A(5) of the handbook).

Basic Workweek. For full-time employees the basic workweek means the hours and days within an administrative workweek during which these employees are required to be on duty regularly. The basic workweek for full-time employees consists of 40 hours which do not extend over more than 6 of any 7

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days. The usual workweek consists of five 8-hour days, Monday through Friday. For part-time employees basic workweek means the officially prescribed days and hours within an administrative workweek during which these employees are required to be on duty regularly (FPM Supp. 990-2, Book 550, S1-2).

Class Act Employee. An employee paid under the provisions of the Classification Act of 1949, as amended. Generally, this applies to an employee graded in the GS pay system and whose salary is listed in the Office of Personnel Management General Schedule. For purposes of this handbook Class Act employees are grouped together with other non-wage rate employees, such as those appointed under the Grades similar to General Schedule pay system (GG) and the Administrative pay system (AD), and are collectively referred to as classified employees. Illustration 7 contains a complete list of pay system (pay plan) codes used in the Bureau.

COLA. The cost of living allowance authorized by the Office of Personnel Management for specified types of classified employees living in areas with a high cost of living. Wage employees are not eligible for COLA (See section 20 of the handbook for a detailed discussion of COLA).

Federal Wage System. Provides common policies, systems, practices and job-grading standards for uniform application subject to 5 U.S.C. 5342 as detailed in FPM Supplement 532-1 for prevailing rate employees. For purposes of this handbook prevailing rate, or Federal Wage System (FWS) employees, are grouped together with negotiated rate (wage board) employees and are collectively referred to as wage employees.

Distribution Code. An area code alphabetic prefix followed by three numbers identifying the T&A distribution point. It is used by the payroll office as an abbreviated geographic location for an employee and his/her timekeeper of record. This code is often times also referred to as the "Timekeeper Code" (See section 1.7A (8) of the handbook).

Employment Condition. A numeric code that identifies an employee as full-time; full-time but subject to furlough; part-time; intermittent; or part-time career (See 1.7A(7) of the handbook).

Intermittent. An employee for whom a regularly scheduled tour of duty has not been established. The employee works on an "as required" basis only.

Irregular Hours. Hours of duty not prescribed on a regular recurring basis.

Irregular, Unscheduled Overtime. Irregular, unscheduled overtime is overtime worked on an occasional basis.

Negotiated Rate Employee. Employees in the Wage Board (WG) pay system whose rates of pay are negotiated with the representative unions. For purposes of this handbook, negotiated rate employees are grouped together with prevailing rate, or Federal Wage System (FWS) employees and are collectively referred to as wage employees.

Non-Wage Rate Employee. See definition for Class Act employee.

Nonworkday. Any calendar day outside of those days within an employee's basic workweek exclusive of holidays and nonworkdays established by federal statute, executive order, or administrative order.

Overtime Work. Hours of work officially ordered or approved which are in excess of 8 hours in a day or 40 hours in a week, including both irregular, unscheduled overtime work and regularly scheduled overtime work (See section 11 of the handbook for a more comprehensive definition and detailed discussion of overtime work).

OWCP-WOP. The term used to describe the without pay status of any employee who has been granted a leave of absence because of an injury for which compensation for wage loss is payable by the Office of Workers' Compensation Programs under the Federal Employees' Compensation Act (See section 44 of the handbook for a detailed discussion of OWCP-WOP).

Part-Time Employee. An employee for whom a tour of duty of less than 40 hours has been established.

Premium Pay. Additional pay authorized by subchapter V of chapter 55 of title 5, U.S. Code and FPM Supp. 990-2, Book 550, S-1, for overtime, night, holiday or Sunday work and hazard and standby duty.

Rate of Basic Pay (Classified Employees). The rate of pay fixed by law or administrative action for the position held by an employee before any deductions and exclusive of additional pay of any kind (FPM Supp. 990-2, Book 531, S2-2b(i)). The "rate of basic pay" is often times also referred to as the "regular rate of pay."

Rate of Basic Pay (Wage Employees). The scheduled rate of pay plus any night shift or environmental differential (FPM Supp. 532-1, S8-2a(3) and 31 Comp. Gen. 48 and 391). See below the definition for "schedule rate of pay."

Regularly Schedule Overtime. Regularly scheduled over-time is work which is duly authorized in advance and scheduled to recur on successive days or after specified intervals such as every Saturday during the summer season (48 Comp. Gen. 334).

Regularly Scheduled Tour of Duty. The hours of a day (a daily tour of duty) and the days of an administrative workweek (a weekly tour of duty) that are scheduled in advance and during which an employee is required to perform work on a regularly recurring basis (FPM Supp. 990-2, Book 550, S1-2a(k)).

Scheduled Rate of Pay (Wage Employees). The rate of pay fixed by law or administrative action, including a retained rate of pay, for the job held by an employee before any deductions and exclusive of additional pay of any kind (FPM Supp. 532-1, S8-2a(2)). Compare this definition to the "rate of basic pay" for wage employees above.

Transaction Code. A three digit numeric code that indicates to the computer what action to take on the hours reported on the T&A. Each transaction code has a unique meaning and identifies for the computer a particular type of payment or leave usage and a particular method for computing the payment or recording the leave usage (See section 1.7B(3) of the handbook for a more detailed discussion of transaction codes).

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BEGINNING DATES OF PAY PERIODS

PP	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	PP
01	12-18	12-17	12-16	12-14	12-13	12-12	12-11	12-09	12-08	12-07	01
02	01-01	12-31	12-30	12-28	12-27	12-26	12-25	12-23	12-22	12-21	02
03	01-15	01-14	01-13	01-11	01-10	01-09	01-08	01-06	01-05	01-04	03
04	01-29	01-28	01-27	01-25	01-24	01-23	01-22	01-20	01-19	01-18	04
05	02-12	02-11	02-10	02-08	02-07	02-06	02-05	02-03	02-02	02-01	05
06	02-26	02-25	02-24	02-22	02-21	02-20	02-19	02-17	02-16	02-15	06
07	03-12	03-11	03-09	03-08	03-07	03-06	03-04	03-03	03-02	03-01	07
08	03-26	03-25	03-23	03-22	03-21	03-20	03-18	03-17	03-16	03-15	08
09	04-09	04-08	04-06	04-05	04-04	04-03	04-01	03-31	03-30	03-29	09
10	04-23	04-22	04-20	04-19	04-18	04-17	04-15	04-14	04-13	04-12	10
11	05-07	05-06	05-04	05-03	05-02	05-01	04-29	04-28	04-27	04-26	11
12	05-21	05-20	05-18	05-17	05-16	05-15	05-13	05-12	05-11	05-10	12
13	06-04	06-03	06-01	05-31	05-30	05-29	05-27	05-26	05-25	05-24	13
14	06-18	06-17	06-15	06-14	06-13	06-12	06-10	06-09	06-08	06-07	14
15	07-02	07-01	06-29	06-28	06-27	06-26	06-24	06-23	06-22	06-21	15
16	07-16	07-15	07-13	07-12	07-11	07-10	07-08	07-07	07-06	07-05	16
17	07-30	07-29	07-27	07-26	07-25	07-24	07-22	07-21	07-20	07-19	17
18	08-13	08-12	08-10	08-09	08-08	08-07	08-05	08-04	08-03	08-02	18
19	08-27	08-26	08-24	08-23	08-22	08-21	08-19	08-18	08-17	08-16	19
20	09-10	09-09	09-07	09-06	09-05	09-04	09-02	09-01	08-31	08-30	20
21	09-24	09-23	09-21	09-20	09-19	09-18	09-16	09-15	09-14	09-13	21
22	10-08	10-07	10-05	10-04	10-03	10-02	09-30	09-29	09-28	09-27	22
23	10-22	10-21	10-19	10-18	10-17	10-16	10-14	10-13	10-12	10-11	23
24	11-05	11-04	11-02	11-01	10-31	10-30	10-28	10-27	10-26	10-25	24
25	11-19	11-18	11-16	11-15	11-14	11-13	11-11	11-10	11-09	11-08	25
26	12-03	12-02	11-30	11-29	11-28	11-27	11-25	11-24	11-23	11-22	26
27										12-06	27

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BEGINNING AND ENDING DATES OF LEAVE YEARS

Leave Year	Begins Pay Period	Beginning Date	Ends Pay Period	Ending Date
1978	2	01-01-78	2	01-13-79
1979	3	01-14-79	2	01-12-80
1980	3	01-13-80	2	01-10-81
1981	3	01-04-81	2	01-09-82
1982	3	01-10-82	2	01-08-83
1983	3	01-09-83	2	01-07-84
1984	3	01-08-84	2	01-05-85
1985	3	01-05-85	2	01-04-86
1986	3	01-05-86	2	01-03-87
1987	3	01-04-87	1	01-02-88
1988	2	01-03-88	1	01-31-88

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PAY/LEAVE ADJUSTMENT REQUEST

---

(Name) (Soc. Sec. No.)

---

(Branch) (Agency)

From:

The above-named employee has a question regarding the item(s) checked below. Will you please audit and make any necessary corrections?

- |   |  |                                     |
|---|--|-------------------------------------|
| <input type="checkbox"/> Sunday Pay         | <input type="checkbox"/> Meals and/or Quarters | <input type="checkbox"/> Leave      |
| <input type="checkbox"/> Overtime Pay       | <input type="checkbox"/> Health Insurance      | <input type="checkbox"/> Retirement |
| <input type="checkbox"/> Holiday Pay        | <input type="checkbox"/> Life Insurance        | <input type="checkbox"/> FICA       |
| <input type="checkbox"/> Night Differential | <input type="checkbox"/> Savings Bonds/Notes   | <input type="checkbox"/> Other      |

Brief description of problem: (If more space is needed, use reverse side of this form. Furnish copies of any available documents which will help to identify problem or error. Copies cannot be returned.

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TWO-LETTER STATE ABBREVIATIONS

Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		

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AREA CODES

- A - Aberdeen Area
- B - Anadarko Area
- C - Billings Area
- E - Juneau Area
- F - Minneapolis Area
- G - Muskogee Area
- H - Phoenix Area
- J - Sacramento Area
- K - Central Office - Washington, D.C. Headquarters

- Facilities Engineering (Albuquerque)
- School Facilities (Albuquerque)
- Safety Office (Albuquerque)
- Branch of Roads (Albuquerque)
- Joint Use Administrative Office (Flagstaff)
- Central Office - West Administrative Office (Albuquerque)
- Division of Financial Management (Albuquerque)
- Division of ADP Services (Albuquerque)

- M - Albuquerque Area
- N - Navajo Area
- P - Portland Area
- S - Eastern Area

PAY PLAN CODES  
USED IN THE BUREAU OF INDIAN AFFAIRS

Classification Act And Other Non-Wage Rate Pay System

AD Administratively determined rates not elsewhere specified  
CE Indian Education Program (Year Long)  
CY Indian Education Program (School Year)  
EC Experts and Consultants  
ES Senior Executive Service  
EX Executive Pay Act  
GG Grades Similar to General Schedule  
GS Classification Act of 1949, as amended (General Schedule)

Wage Rate Pay System

WG FWS Non-Supervisory Trades and Crafts  
WL FWS Leaders in Trades and Crafts  
WM Marine Wage Rate  
WP Printing and Lithographic  
WS Supervisory Trades and Crafts  
WT Wage Trainee  
WB Wage Board (Positions for which the rates of pay are negotiated)

Summer Employment Pay System

YV Summer Aids employed under Schedule A 213.3102 (v) with occupation code 3506  
YW Positions not paid as GS or wage system rate and filled under Schedule A 213.3102 (w) with occupation code 3506  
GW Positions paid a GS rate and filled under Schedule A 213.3102 (w)  
WW Positions paid a wage system rate and filled under Schedule A 213.3102 (w).

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BUREAU OF INDIAN AFFAIRS  
Employee Data and Compensation  
P. O. Box 2026  
Albuquerque, New Mexico 87103

NOTICE OF RESTORED ANNUAL LEAVE

Date: \_\_\_\_\_

Timekeeper \_\_\_\_\_ Area/Agency \_\_\_\_\_ In accordance with the provisions of Public Law (93-181), (94-172), \_\_\_\_\_ hours of restored annual leave have been approved for \_\_\_\_\_, SSN \_\_\_\_\_. The expiration date for the usage of this restored annual leave is \_\_\_\_\_.

These hours of restored annual leave will not be added to the employee's current annual leave account and they will not be reflected on the Leave and Earnings Statement. Instead, you as the timekeeper will be responsible for recording the use of the restored annual leave on the employee's T&A and also for maintaining an accurate and up-to-date record of the employee's unused hours of restored annual leave.

Whenever the employee indicates that he/she wishes to use restored annual leave, you must enter the hours used in the appropriate day column on a blank line in the "LEAVE" section of the T&A. Enter the total hours of restored leave used in the "Number of Hours" column and enter Transaction Code (222) (224) in the "Transaction Code" column. Since the employee is in a "PAID" leave status while on restored annual leave, these hours must also be entered on the "Regular" hours line in the "PAY" section of the T&A, in the same manner as regular accrued annual leave used.

Each time you record restored annual leave used on the employee's T&A, you must deduct these hours from the remaining unused hours of restored annual leave. Do not report more restored annual leave used than is available in the special restored leave account.

If the employee should transfer within the Bureau or to another federal agency before having used all of the restored annual leave, you must notify the payroll office of the remaining unused hours of restored annual leave so that they may be transferred to the new installation.

If the employee should separate from service before having used all of the restored annual leave, you must notify the payroll office of the remaining unused hours of restored annual leave so that they may be paid to the employee in a lump sum.

Employee Compensation Officer

Form DC-173

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T&A REPORTING TRANSACTION CODES  
LEAVE TRANSACTIONS (Cont.)

DESCRIPTION	TRANSACTION CODE
Compensatory Time Earned	207
Compensatory Time Used	210
Military (15-day limit)	217
(22-day limit)	220
(D.C. National Guard)	221
Leave Without Pay	211
Absent Without Leave	212
Furlough	213
Office of Workers' Comp. Programs - Absent w/o Pay	214
Other Without Pay Absence	219
Court Leave	215
Educational Leave	216
Other Paid Leave	218
Restored Annual Leave (PL 93-181)	222
Restored Annual Leave (PL 94-172)	224
Traumatic Leave (COP)	223
Religious Compensatory Time Earned	227
Religious Compensatory Time Used	228
Emergency Leave (Ind. Educ. Prog-Sch. Yr. Empl.)	229
School Vacation Leave (Ind. Educ. Prog-Sch. Yr. Empl.)	230
Vacation Leave (Ind. Educ. Prog. - Yr. Long Empl.)	231

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