

**Idaho Division of Human Resources**  
Executive Branch Statewide Policy  
Section 2: Vacation Leave

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**2A. General Information**

Eligible employees will earn vacation leave and be eligible to take vacation leave in accordance with Idaho Code §[67-5334](#), [59-1603](#), and [59-1606](#).

Vacation is a period of exemption from hours worked.

**2B. Eligibility**

Employees must meet the criteria to qualify as eligible for benefits in order to accrue vacation time. Some employees are ineligible for vacation, such as:

- Employees who regularly work less than 20 hours per week; or
- Employees who are in non-pay status (i.e. on unpaid leave of absence); or
- Temporary employees who are hired to work less than five (5) months, regardless of number of hours worked per week.

An employee who is originally not expected to work five (5) months but who does so is entitled to receive vacation leave benefits retroactively in accordance with the accrual rates within this policy and Idaho Code.

**2C. Accrual**

Employees earn vacation leave for every hour worked or paid (with the exception of paid compensatory leave). For example, employees earn vacation leave while on paid vacation or paid sick leave.

The Idaho Division of Human Resources designates job classifications as either Covered (by the Fair Labor Standards Act), Professional, Administrative, or Executive. The amount of vacation an employee accrues per qualifying paid hour depends on that designation.

In addition, employees are limited in the amount of vacation leave which can be accrued. Those limits are also dependent upon that designation (Covered, Professional, Administrative, or Executive). The following table reflects the amount of vacation accrued per employee type and corresponding accrual limits.

Vacation Accrual Rates and Limits			
Employee Designation	Hours of Service	Accrual Rate Per Hour	Accrual Limit
Covered (Non-Exempt) 96/2080	0-10,400	0.04615	192 hours
Covered (Non-Exempt) 120/2080	10,401 - 20,800	0.05769	240 hours
Covered (Non-Exempt) 144/2080	20,801 - 31,200	0.06923	288 hours
Covered (Non-Exempt) 168/2080	31,201 or more	0.08077	336 hours
Administrative/Professional 120/2080	0-10,400	0.05769	192 hours
Administrative/Professional 144/2080	10,401 - 20,800	0.06923	240 hours
Administrative/Professional 168/2080	20,801 - 31,200	0.08077	288 hours
Administrative/Professional 168/2080	31,201 or more	0.08077	336 hours
Executive Exempt 200/2080	0-10,400	0.09615	200 hours
Executive Exempt 200/2080	10,401 - 20,800	0.09615	240 hours
Executive Exempt 200/2080	20,801 - 31,200	0.09615	288 hours
Executive Exempt 200/2080	31,201 or more	0.09615	336 hours

## 2D. Use of Vacation Leave

Employees are required to obtain approval from their supervisor prior to the use of vacation leave. Supervisors should approve vacation leave with reasonable consideration for the employee's needs and desires, on the basis of work requirements, and when it will least interfere with the efficient operation of the agency.

1. Use Prohibited for Accrual. Vacation leave cannot be taken in the same pay period in which it is earned. For example, an employee cannot use the 3.69230 hours earned during the current pay period until a subsequent pay period.
2. Use Limitations. Vacation leave may not be utilized if it will result in pay in excess of the employee's normally scheduled workweek. For example, if a full-time employee plans Friday off, but works 9 hours per day on Monday through Thursday of that week, the employee's timesheet would reflect:

	SUN	MON	TUE	WED	THUR	FRI	SAT	TOTAL
ACT		9	9	9	9			36
VAC						4		4
								40

3. Use When Ill. Employees may elect to charge time off work due to illness to accrued vacation leave rather than to accrued sick leave.

However, in the event an employee is ill and has no accrued sick leave, other accrued leave balances, including vacation leave, must be used prior to the employee receiving leave without pay (unless the employee is on approved Family and Medical Leave or is absent from work due to a work-related illness or injury).

4. Use for Emergency Conditions. If an employee is unable to report to work because of severe weather, road, or other related emergency conditions, and the work facility has not been declared closed or inaccessible by the Governor, agency head or his designee, the employee shall be permitted to use accrued vacation leave to cover the period of absence from work.

If an employee on approved vacation leave becomes ill, sick leave cannot be substituted. The employee may substitute sick leave if they provide a doctor's note.

5. Use in Conjunction with Other Leave Types. The sequence in which various leaves will be taken is (1) Compensatory Leave, (2) On-Call Leave, and (3) Vacation Leave.

Supervisors may grant exceptions to this standard order if necessary to keep the employee from reaching maximum vacation accrual limits.

6. Use Parameters for Executive Employees Only. Employees designated as executive are not required to use accrued vacation in less than half day increments. For example, based on an eight-hour day, if an Executive employee works for 6 hours, and takes the remainder of that day off, the decision to use vacation leave is at the employee's discretion. Conversely, if that executive employee works for 2 hours, and takes 6 hours of vacation that day, then 6 hours of accrued vacation leave is used.

Executive employees who work 40 hours in a workweek should record no leave taken, even if they take more than half a day off on a particular day. For example, an executive employee who works 10 hours per day Monday through Thursday and then takes Friday off would record no leave taken, as 40 hours had been worked for that week.

## **2E. Effect of Transfers on Accrued Vacation**

An employee's accrued vacation leave transfers with the employee when transferring from one State agency to another with no break in service. (Saturday and Sunday are not considered to be a break).

## **2F: Effect of Separation on Accrued Vacation**

When an employee leaves State service, all accrued and unused vacation leave will be paid to the employee in his final paycheck. Vacation payout is calculated based on the employee's permanent hourly rate of pay on the effective date of separation.