

Idaho Division of Human Resources
Executive Branch Statewide Policy
Section 20: Holiday Leave

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20A. General Information

Employees shall receive holiday pay and be eligible for holiday compensation in accordance with Idaho Code §67-5302(15), §67-5302(20), and §67-5339. Agencies shall observe the legal holidays designated in Idaho Code §73-108, including any day appointed by the President of the United States or the Governor of Idaho.

20B. Eligibility

Employees must meet the criteria to qualify as eligible for benefits in order to receive holiday (HOL) pay.

Employees must be in a benefitted position to receive holiday (HOL) pay. Benefitted positions are those scheduled for 20 or more hours per week for at least five months and eligible for PERSI or ORP.

Employees in paid status for any portion of the pay period in which the holiday occurs are **eligible** for holiday pay. Paid status includes hours worked and the use of paid leave (e.g., vacation, sick leave, compensatory time taken).

The amount of holiday pay an eligible employee receives is based on the number of hours the employee works on a regular workday.

Employees who are **ineligible** for holiday pay include:

- Employees in non-benefitted positions (not contributing to PERSI or ORP);
- Employees in unpaid status for the entire pay period in which the holiday occurs;
- Temporary employees who are not eligible for benefits.

20C. Holiday Hours

For purposes of this section, the following definitions apply¹:

- Full-Time Employee – an employee who works 40 hours/week (1.0 FTE).
- Part-Time Benefitted Employee – an employee who works 20 – 39 hours/week (0.50 – 0.92 FTE) and is expected to work five or more months in the year.
- Part-Time Non-Benefitted Employee – an employee who works fewer than 20 hours/week (0.49 FTE or less)

Eligible full-time employees receive eight (8) hours of Holiday (HOL) pay for each official State holiday. Full-time employees with irregular schedules receive eight (8) hours of HOL pay.

Eligible part-time benefitted employees receive prorated HOL pay in the same ratio as eight (8) hours is to a forty (40) hour work week, which for calculation purposes covers to $(.20) \times$ hours normally worked.

Examples:

- 30 hours per week: $30 \times .2 = 6$ hours of HOL
- 20 hours per week: $20 \times .2 = 4$ hours of HOL

If a part-time employee's hourly schedule is so irregular that a normal workweek cannot be determined, the holiday benefit is in the same proportion that the hours the employee works during a week in which a holiday occurs relates to 40.

Agencies may adjust schedules or allow the use of paid leave to meet the employee's standard workweek². Agencies may adjust or suspend alternative schedules during holiday weeks to ensure consistency.

20D. Use of Leave During a Holiday Pay Period

Employees in paid status at any point during the pay period in which the holiday occurs receive HOL hours. Paid status includes hours worked and the use of paid leave (e.g., vacation, sick leave, compensatory time taken) as well as paid administrative leave.

Employees on approved paid leave during a week containing a holiday receive HOL hours rather than the leave type originally requested.

Employees on paid administrative leave during a week containing a holiday receive HOL hours consistent with other forms of paid leave.

Employees on unpaid leave for the entire pay period in which the holiday occurs are not eligible for HOL pay.

Employees on furlough receive HOL hours consistent with their eligibility status.

¹ Holiday pay follows DHR's 40-hour full-time definition. OGI's 30-hour insurance tier definition is separate.

² Exception – Employees whose regular work shift exceeds eight (8) hours as a condition of their position (e.g., law enforcement) shall receive holiday hours equal to their regularly scheduled shift length for that day.

- Employees on partial-week furlough remain in paid status and receive HOL hours.
- Employees on full-pay-period furlough (no paid status in the entire pay period) are not eligible for HOL hours.

Employees with irregular schedules receive HOL hours based on their established FTE, regardless of the number of hours worked or leave taken during the holiday week.

20E. Recording Holiday Hours

HOL hours must be recorded in the pay period in which the official State holiday occurs.

- **Full-time employees** record 8 HOL hours.
- **Part-time employees** record prorated HOL hours based on hours worked.
- **Alternative schedules:** If an employee's regular schedule exceeds 8 hours on the holiday, the employee may:
 - Adjust their schedule within the same workweek; or
 - Use paid leave (e.g., vacation, comp time) to reach their scheduled hours.
- **Employees not scheduled to work on the holiday** (e.g., flexed day off) receive 8 HOL hours.

HOL hours do not count as hours worked for overtime purposes.

20F. Working on a Holiday

Employees who are required to work on an official State holiday must record their time as follows:

- HOL — 8 hours of holiday pay
- Hours worked — recorded using the appropriate holiday-worked code
- Holiday premium compensation — provided in accordance with Idaho Code § 67-5302(20) and § 67-5339, when applicable

Agencies must ensure accurate coding in the timekeeping system.

Employees who work on both the observed holiday and the official holiday receive only one set of HOL hours for the holiday. Agencies may allow the employee to apply the HOL hours to either the observed day or the official day, but not both. Holiday-worked premium codes apply to each day actually worked.

Available time codes include:

- **HOA – Holiday Worked Accrual (1.5)**
Hours worked on a holiday by an employee with a 'covered' FLSA code. HOA hours will be accrued as compensatory time at 1.5 times the hours the employee worked on the holiday.
 - Hours worked on a holiday should be coded as HOA, not ACT. Automatic Overtime Calculation will include these hours as

hours worked when calculating regular overtime and the employee's overtime accrual indicator is disregarded when this earnings is processed. Any overtime hours worked when an exempt employee is at their 240 hour maximum balance will be forfeited. Employee's classified as 'Exempt' are allowed compensatory time off (CPT) but are ineligible for cash compensation for overtime work unless authorized by the State Board of Examiners.

- **HOE – Holiday Pay (Not Worked – Executive)**

Used by FLSA D and E employees to record and alternate day off when they were required to work on the observed holiday.

- **HOL – Holiday Pay (Not Worked)**

A day of exemption from work for which employees are paid as if they had worked. This code will only be available to employees eligible for retirement.

- **HOP – Holiday Worked Paid (1.0)**

Hours worked on a holiday by an employee with FLSA code of 'S'. HOP hours will be paid at 1.0 times the hours the employee worked on the holiday.

- Hours worked on a holiday should be coded as HOP, not ACT. Automatic Overtime Calculation will include these hours as hours worked when calculating regular overtime and the employee's overtime accrual indicator is disregarded when this earnings is processed.

- **HOS – Holiday Worked Accrual (1.0)**

Hours worked on holiday by an employee with an 'exempt' FLSA code. HOS hours will be accrued as compensatory time at 1.0 times the hours the employee worked on the holiday up to the maximum balance allowed of 240 hours.

- Hours worked on a holiday should be coded as HOS, not ACT. Automatic Overtime Calculation will include these hours as hours worked when calculating overtime and the employee's overtime accrual indicator is disregarded when the earnings is processed. Any overtime hours worked when an exempt employee is at their 240 hour maximum balance will be forfeited. Employee's classified as 'Exempt' are allowed compensatory time off (CPT) but are ineligible for cash compensation for overtime work unless authorized by the State Board of Examiners.

- **HOW – Holiday Worked Paid (1.5)**

Hours worked on a holiday by a non-exempt employee with a 'covered' FLSA code. HOW hours will be paid at 1.5 times the employee's regular rate of pay.

- Hours worked on a holiday should be coded as HOW, not ACT. Automatic Overtime Calculation will include these hours as hours worked when

calculating regular overtime and the employee's overtime accrual indicator is disregarded when this earnings is processed.

20G. Holiday Pay and Total Weekly Hours

HOL hours are included in the calculation of an employee's total paid hours for the workweek but do not count as hours worked for overtime eligibility.

Employees may adjust their schedules within the workweek to maintain their standard hours. Supervisors may approve the use of paid leave to supplement HOL hours when needed.

20H. Holidays and FMLA

When an employee is on intermittent or reduced-schedule FMLA, the holiday is treated the same as for any other employee — the employee receives HOL hours if otherwise eligible.

When an employee is on continuous FMLA, the holiday does not count against the employee's FMLA entitlement unless the employee would have been required to work on that day.

20I. Official State Holidays

The State of Idaho observes the legal holidays designated in Idaho Code § 73-108, including:

- New Year's Day
- Martin Luther King Jr./Idaho Human Rights Day
- President's Day
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Columbus Day
- Veterans Day
- Thanksgiving Day
- Christmas Day

Agencies must observe these holidays on the dates designated by statute or proclamation. If the legal holiday falls on a Saturday, the preceding Friday is observed as the holiday. If a legal holiday falls on a Sunday, the following Monday is observed as the holiday.

20J. FLSA Executive Exempt Employees

Eligible FLSA executive exempt employees receive the full designated HOL hours for official State holidays.

FLSA executive exempt employees do not receive additional cash compensation for working on a holiday unless authorized by the State Board of Examiners.

Executive exempt employees may take an alternate day off when required to work on a holiday, consistent with Idaho Code § 67-5302.