# Sick Leave Usage & Payoff Calculations for PT Faculty & PT Contract Professional Staff:

The following process provides direction for the administration of University Rule 3359-11-01:

- I. Process Overview explains the basic procedures for determining part-time faculty and contract professional sick leave usage and payoff calculations
- II. Formulas details the formulas needed to determine part-time faculty and contract professional sick leave usage and payoff calculations
- III. Flow Chart to assist departments with determining sick leave usage for a part-time faculty member on extended leave
- IV. Sample situations and PAFs

#### I. PROCESS OVERVIEW:

Part-time faculty and contract professionals accrue sick leave at a rate of 5 clock hours per month worked. This is a partial accrual compared to 10 hours a month for full-time faculty and contract professionals.

Because part-time faculty are paid by the credit hour (load hour), a conversion to clock hours is necessary to determine proper usage. The formula, which converts load hours to clock hours, is for determining sick leave usage and payment ONLY. It allows consistent treatment to all part-time faculty members across campus where sick leave usage and payment is involved.

This procedure also explains how to treat part-time contract professionals who do not have a "standard number of hours per week" that they work; such work assignments are called "intermittent".

- 1) PT faculty and contract professional sick leave is charged hour for hour when NOT on an extended leave. (Ex: a part-time faculty member teaches a three credit hour class that meets for one hour a night, 3 nights a week (M,W,F) and misses Monday night sick; the faculty member is charged sick leave for the number of hours departmental policy would have required their presence that evening)
- 2) Part-time teaching faculty on an extended leave (>5 days): hours are charged as a percent of full-time which is 3.33 clock hours of sick leave charged for every hour in the classroom (assuming 1 load hour = 1 hour a week in the classroom) (load hour per semester / 12 (FT load) = % of FT; % of FT x 40 = clock hours per week). This takes into consideration that, if on extended leave, instructional support duties for grading and class prep that would normally be done each week are not being done. It also prorates a PT load based on a FT load. As a full-time faculty member can not be paid sick leave for more than 12 load hours or 40 hours per week, at no time will PT faculty sick leave usage or payoff exceed the equivalent to 12 load hours (Ex: if employee is scheduled to work 13 load hours that semester, the maximum paid would be 12).
- 3) <u>Part-time contract professionals on an extended leave (>5 days)</u>: if "standard hours per week are known", any calculation for sick leave usage and payment is based on the standard hours per week. If "standard hours per week" are NOT known, a 50% (or 20 hours per week) usage rate is assumed.

#### THE UNIVERSITY OF AKRON

**Human Resources** 

- 4) When multiple jobs exist that are a combination of teaching load and non-teaching intermittent assignments, cost of a sick leave hour should be based on teaching load job. For a retirement payoff, the teaching job only, is used to determine payoff. Usage should be charged for each job, the combination of which should not exceed 8 hours in a day.
- 5) Before processing any Personnel Action Forms, the proper sick leave documentation must be verified by HR-Benefits. In the case of retirement payoff, the employee must meet the same eligibility criteria as a full-time employee for such payment.

**FORMULAS:** 

#### **Human Resources**

II.

# Convert load hour to clock hour (for PT sick leave purposes only):

• PT load hours / 12 (FT load hours) x 40 (Standard working hours in a week) = PT clock hours per week

#### Total PT clock hours in a semester:

• PT clock hours per week x 16 (weeks in the semester) = Total PT clock hours for the semester

#### Cost of a sick hour for part-time faculty:

• Total salary they would have earned for the semester in which the leave occurs / total number of clock hours they would have worked during the semester in which the leave occurs = hourly rate

## Retirement pay off for part-time faculty:

- Use earnings and load hours from the employees last semester worked. This should be the same semester in which they retire and can not exceed 12.
- Determine number of hours to be paid: total hours accrued / 4 = hours to be paid (not to exceed 240)
- Determine cost of a sick hour: total salary earned that semester / total number of clock hours worked during the semester = hourly rate. If load is over 12, the formula would be: total salary equivalent to 12 load hours / total clock hours that semester equivalent to 12 load hours.
- Hourly rate x hours to be paid = sick leave payoff at retirement

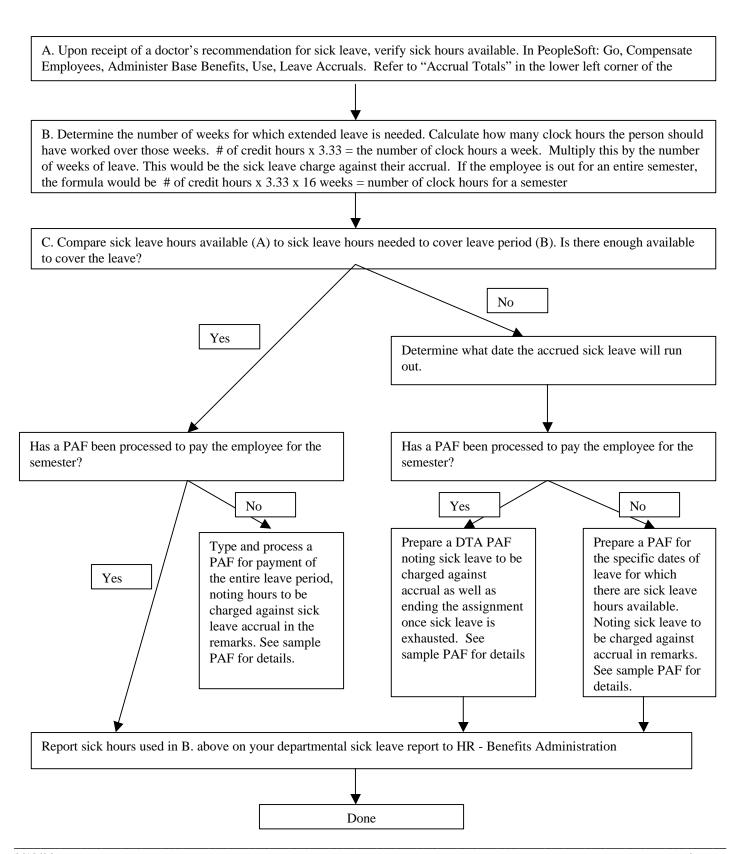
#### Cost of a sick hour for part-time contract professionals:

- Working standard hours per week: standard hours per week x 52 weeks = total hours per year. Annual salary / total hours per year = hourly rate
- Not working standard hours per week: total weeks worked over the past 12 month x 20 hours per week = total hours per year; total salary earned in the past 12 months / total hours per year = hourly rate

## Usage charge for part-time contract professionals:

- Working standard hours per week, charge hour for hour
- Not working standard hours per week, charge 4 hours per day for each day in the leave period (excluding week ends). This formula uses the assumed 20 hours per week / 5 working days in a week.

# III. Flow Chart: Determining Sick Leave Usage for a Part-time Faculty member on Extended Leave



2/19/02 4

#### IV. EXAMPLE SITUATIONS AND PAFS

- A. John Smith is scheduled to work 3 load hours for a total salary of \$1,800.00 for the semester. He goes out on sick leave prior to the semester starting; his doctor recommends he be off the entire semester. No PAF has been processed to date. He has 75 hours of sick leave accrued. He needs 159.84 (3 x 3.33 x 16 = 159.84) hours sick leave to cover the leave period. Because he does not have enough sick leave accrued to cover the semester, he should be paid his accrual. He will not return to the classroom for the remainder of the semester. In order to pay him sick leave, cost of sick leave per hour must be determined. Had he worked the entire semester, clock hours would have been 159.84 (3 x 3.33 x 16 = 159.84). His hourly rate for sick leave payment would be calculated as \$1,800.00 / 159.84 = \$11.26. \$11.26 x 75 hours = \$844.50 sick leave to be paid. A PAF should be processed to cover the beginning of the semester until the 75 hours runs out. Determine when it runs out based on 159.84 / 16 weeks = 9.99 hours a week. 75 hours / 9.99 per week = 7.5 weeks of sick leave. The PAF would reflect the dates for 8 weeks, as sick leave would run out in the 8<sup>th</sup> week. The remarks should state the number of sick hours being used. Note that sick hours used must also be reported on the units' sick leave report submitted to HR-Benefits each month.
- B. John Smith is scheduled to work 3 load hours for a total salary of \$1,800.00 for the semester. He goes out on sick leave prior to the semester starting; his doctor recommends he be off 6 weeks. No PAF has been processed to date. He has 500 hours of sick leave accrued. He needs 59.94 (3 x 3.33 x 6 = 59.94) hours sick leave to cover the leave period. He will not return to the classroom for the remainder of the semester. In order to pay him sick leave, cost of sick leave per hour must be determined. Had he worked the entire semester, clock hours would have been 159.84 (3 x 3.33 x 16 = 159.84). His hourly rate for sick leave payment would be calculated as \$1,800.00 / 159.84 = \$11.26. \$11.26 x 59.94 ours = \$674.92 sick leave payment. A PAF should be processed to cover the first six weeks of the semester. The remarks should state the number of sick hours being used. Note that sick hours used must also be reported on the units' sick leave report submitted to HR-Benefits each month.
- C. John Smith is scheduled to work 3 load hours for a total salary of \$1,800.00 for the semester. He goes out on sick leave after the semester starts for six weeks then returns to work. A PAF was already processed for his normal pay. He has 25 hours of sick leave accrued. He needs 59.94 hours (3 x 3.33 x 6 = 59.94) to cover the leave period. He plans to return to the classroom after the leave. Because a PAF has already been processed and he will continue to teach after the leave, a PAF to place him on leave without pay for 34.94 hours (59.94 25 = 34.94) during the semester should be processed. Because he is paid monthly and a PAF was already processed, the cost of the LWOP would need deducted from his monthly pay for the period of the leave. Determine the number of clock hours for the entire semester (3 x 3.33 x 16 = 159.84). Determine his hourly rate: \$1,800 / 159.84 = \$11.26 hourly rate. Cost out the LWOP, applying the appropriate hours to each month the leave covers; this should be noted in the remarks area of the PAF. Ex: leave commences on 2/11/02, SL runs out during week of 2/25/02. 5.02 hours LWOP for February and 29.92 hours LWOP for March. Note that sick hours used must also be reported on the units' sick leave report submitted to HR-Benefits each month.
- D. John Smith is scheduled to retire at the end of the semester. HR-Benefits has determined that he is eligible for a sick leave payoff in accordance to policy, which is ¼ of total accrual to a maximum of 240 hours. He has 500 hours of sick leave accrued. Use his workload and salary in the semester that he is retiring to figure his payoff amount. That semester he worked 3 load hours for a total salary of \$1,800.00. Total clock hours for the semester were 159.84 (3 x 3.33 x 16 = 159.84). His hourly rate is figured at \$1,800.00 / 159.84 = \$11.26. The number of hours he can be paid for are 125 (500 / 4 = 125). His total payment is 125 x \$11.26 = \$1,407.50. HR-Benefits will complete the PAF for the sick leave at retirement payment.
- E. Jane Doe is a salaried contract professional working 25 hours per week. She goes out on extended sick leave for her doctor's recommended 6 weeks. She has 45 hours of sick leave accrued. She needs 150 hours to cover the doctor's recommended leave period (6 weeks x 25 hours). A regular PAF should be processed to place her on leave without compensation from the day she runs out of sick leave to the date she returns; the remarks should note the number of sick leave days charged prior to leave without compensation. To figure when she runs out, take 25 hours per week / 5 = 5 hours per day. 45 hours of accrued sick leave / 5 hours per day = 9 days of paid leave. Nine working days after first date out = date leave without compensation would start. Note that sick hours used must also be reported on the units' sick leave report submitted to HR-Benefits each month.

2/19/02 5

F. Becky Smith is a salaried contract professional who does not have scheduled standard hours per week. She goes out on extended sick leave for her doctor's recommended 6 weeks. She has 45 hours of sick leave accrued. She needs 120 hours to cover the doctor's recommended leave period (6 weeks x 20 hours). A **regular PAF** should be processed to place her on leave without compensation from the date she runs out of sick leave to the date she returns; the remarks area should note the dates of sick leave and number of sick leave hours charged before leave without pay commences. To figure when she runs out, take 20 hours per week / 5 = 4 hours per day. 45 hours of accrued sick leave / 4 hours per day =11.25 days. 11 working days after first date out = date leave without compensation should start. Note that sick hours used (11 x 4 hours) must also be reported on the units' sick leave report submitted to HR Benefits each month. (PAF Sample is not available at this time)

#### SAMPLE A

John Smith is scheduled to work 3 load hours for a total salary of \$1,800.00 for the semester. He goes out on sick leave prior to the semester starting; his doctor recommends he be off the entire semester. No PAF has been processed to date. He has 500 hours of sick leave accrued. He needs 159.84 (3 x 3.33 x 16 = 159.84) hours to cover the entire semester. The PAF should be prepared as if he is working the entire semester, noting in the remarks "Mr. Smith is on paid sick leave for the semester and will be charged 159.84 hours for this leave". Note that sick hours used must also be reported on the units' sick leave report submitted to HR-Benefits each month.

#### THE UNIVERSITY OF AKRON--HUMAN RESOURCES

Part-time Faculty/Summer Sessions Personnel Action Form

Tart-time Pacuty/Summer	Design Tersonner Action Form	
DATE TYPED	2/19/02	
NAME (Last, First, MI)	Smith,John	
EMPLOYEE ID OR SOCIAL SECURITY NUMBER	345632	
ADDRESS (New Employees Only)		
TERM CODE/YEAR (Choose One)  F Fall S Spring  SS8 Summer 8 Week SS1 Summer 1  SS10 Summer 10 Week SS2 Summer 2  OTH Month(s) or specify effective dates in weeks	S2002	
ACTION CODE (Choose One) HIR Hire REH Rehire PRO Rehire & Promotion TER Termination DTA Change (indicate from and "to" data where applicable)	REH	
HOME DEPARTMENT	Marketing	
RANK, PT LECTURER LEVEL, OR TITLE	Assistant Lecturer	
ACCOUNT CODE (If other than 100%, detail with ACTIVITY)	2-02345	
RATE PER LOAD HOUR	\$600	
TOTAL PAID LOAD	3	
SALARY FOR TERM/BASIS	\$1,800	
ACTIVITY  ACTUAL LD/ ACCT/% IF TECH/ INSTR COURSE TRANS TYPE DEPT CRS SCT COURSE/DESC/GRANT TITLE ENROLL MTHS RSCH EFFT NOT 100% DELIVERY TYPE		
A T 7500 324 002 Intro to Marketing	3 OT LE	
REMARKS: Mr. Smith is on paid sick leave for the semester; 159.84 hours will be charged against his SL accrual		
APPROVAL SIGNATURE(S)/DATE  Employee (If new hire or promotion) → Dean/Dir (initiating unit) → Dean/Dir (assignment unit) → Provost/VP (If new hire, PT faculty promotion or assignment is an exception to policy) →	SIGNATURE DATE Dean	
HR/PAYROLL USE ONLY Department Code: HR Processed:		
COLLEGE/UNIT USE ONLY		

2/19/02 7

#### **SAMPLE B**

John Smith is scheduled to work 3 load hours for a total salary of \$1,800.00 for the semester. He goes out on sick leave prior to the semester starting; his doctor recommends he be off the entire semester. No PAF has been processed to date. He has 75 hours of sick leave accrued. He needs 159.84 (3 x 3.33 x 16 = 159.84) hours sick leave to cover the leave period. Because he does not have enough sick leave accrued to cover the semester, he should be paid his accrual. He will not return to the classroom for the remainder of the semester. In order to pay him sick leave, cost of sick leave per hour must be determined. Had he worked the entire semester, clock hours would have been 159.84 (3 x 3.33 x 16 = 159.84). His hourly rate for sick leave payment would be calculated as \$1,800.00 / 159.84 = \$11.26. \$11.26 x 75 hours = \$844.50 sick leave to be paid. A PAF should be processed to cover the beginning of the semester until the 75 hours runs out. Determine when it runs out based on 159.84 / 16 weeks = 9.99 hours a week. 75 hours / 9.99 per week = 7.5 weeks of sick leave. The PAF would reflect the dates for 8 weeks, as sick leave would run out in the 8<sup>th</sup> week. The remarks should state the number of sick hours being used. Note that sick hours used must also be reported on the units' sick leave report submitted to HR-Benefits each month.

#### THE UNIVERSITY OF AKRON--HUMAN RESOURCES

Part-time Faculty/Summer Sessions Personnel Action Form		
DATE TYPED	2/19/02	
NAME (Last, First, MI)	Smith,John	
EMPLOYEE ID OR SOCIAL SECURITY NUMBER	345632	
ADDRESS (New Employees Only)		
F Fall S Spring SS8 Summer 8 Week SS1 Summer 1 SS10 Summer 10 Week SS2 Summer 2 OTH Month(s) or specify effective dates in weeks	OTH 1/14/02 – 3/9/02	
ACTION CODE (Choose One)  HIR Hire REH Rehire  PRO Rehire & Promotion TER Termination  DTA Change (indicate from and "to" data where applicable)	REH	
HOME DEPARTMENT	Marketing	
RANK, PT LECTURER LEVEL, OR TITLE	Assistant Lecturer	
ACCOUNT CODE (If other than 100%, detail with ACTIVITY)	2-02345	
RATE PER LOAD HOUR		
TOTAL PAID LOAD		
SALARY FOR TERM/BASIS	\$844.50 (7 weeks at \$105.56 per week; 1 week @ \$105.58)	
ACTIVITY ACTUAL LD/ ACCT/% IF TECH/ INSTR COURSE TRANS TYPE DEPT CRS SCT COURSE/DESC/GRANT TITLE ENROLL MTHS RSCH EFFT NOT 100% DELIVERY TYPE		
A T 7500 324 002 Intro to Marketing	3 OT LE	
REMARKS: Mr. Smith is on paid sick leave for 8 weeks; 75 hours will be charged against his SL accrual		
APPROVAL SIGNATURE(S)/DATE Employee (If new hire or promotion) → Dean/Dir (initiating unit) → Dean/Dir (assignment unit) → Provost/VP (If new hire, PT faculty promotion or assignment is an exception to policy) →	SIGNATURE DATE Dean	
HR/PAYROLL USE ONLY Department Code: HR Processed:		

#### SAMPLE C

John Smith is scheduled to work 3 load hours for a total salary of \$1,800.00 for the semester. He goes out on sick leave prior to the semester starting; his doctor recommends he be off 6 weeks. No PAF has been processed to date. He has 500 hours of sick leave accrued. He needs 59.94 (3 x 3.33 x 6 = 59.94) hours sick leave to cover the leave period. He will not return to the classroom for the remainder of the semester. In order to pay him sick leave, cost of sick leave per hour must be determined. Had he worked the entire semester, clock hours would have been 159.84 (3 x 3.33 x 16 = 159.84). His hourly rate for sick leave payment would be calculated as \$1,800.00 / 159.84 = \$11.26. \$11.26 x 59.94 ours = \$674.92 sick leave payment. A PAF should be processed to cover the first six weeks of the semester. The remarks should state the number of sick hours being used. Note that sick hours used must also be reported on the units' sick leave report submitted to HR-Benefits each month.

#### THE UNIVERSITY OF AKRON--HUMAN RESOURCES

Part-time Faculty/Summer Sessions Personnel Action Form

Part-unite Faculty/Summer Sessions Personnel Action Form		
DATE TYPED	2/19/02	
NAME (Last, First, MI)	Smith,John	
EMPLOYEE ID OR SOCIAL SECURITY NUMBER	345632	
ADDRESS (New Employees Only)		
TERM CODE/YEAR (Choose One) F Fall S Spring SS8 Summer 8 Week SS1 Summer 1 SS10 Summer 10 Week SS2 Summer 2 OTH Month(s) or specify effective dates in weeks	OTH 1/14/02 – 2/23/02	
ACTION CODE (Choose One) HIR Hire REH Rehire PRO Rehire & Promotion TER Termination DTA Change (indicate from and "to" data where applicable)	REH	
HOME DEPARTMENT	Marketing	
RANK, PT LECTURER LEVEL, OR TITLE	Assistant Lecturer	
ACCOUNT CODE (If other than 100%, detail with ACTIVITY)	2-02345	
RATE PER LOAD HOUR		
TOTAL PAID LOAD		
SALARY FOR TERM/BASIS	\$674.92 (5 weeks @ 112.48 per week; 1 week at \$112.52)	
ACTIVITY TRANS TYPE DEPT CRS SCT COURSE/DESC/GRANT TITLE  A T 7500 324 002 Intro to Marketing	ACTUAL LD/ ACCT/% IF TECH/ INSTR COURSE ENROLL MTHS RSCH EFFT NOT 100% DELIVERY TYPE  3 OT LE	
REMARKS: Mr. Smith is on paid sick leave for 6 weeks; 59.94 hours will be charged against his SL accrual		
APPROVAL SIGNATURE(S)/DATE Employee (If new hire or promotion) → Dean/Dir (initiating unit) → Dean/Dir (assignment unit) → Provost/VP (If new hire, PT faculty promotion or assignment is an exception to policy) →	SIGNATURE DATE Dean	
HR/PAYROLL USE ONLY Department Code: HR Processed:		

#### **SAMPLE D**

John Smith is scheduled to work 3 load hours for a total salary of \$1,800.00 for the semester. He goes out on sick leave after the semester starts for six weeks then returns to work. A PAF was already processed for his normal pay. He has 25 hours of sick leave accrued. He needs 59.94 hours ( $3 \times 3.33 \times 6 = 59.94$ ) to cover the leave period. He plans to return to the classroom after the leave. Because a PAF has already been processed and he will continue to teach after the leave, a PAF to place him on leave without pay for 34.94 hours (59.94 - 25 = 34.94) during the semester should be processed. Because he is paid monthly and a PAF was already processed, the cost of the LWOP would need deducted from his monthly pay for the period of the leave. Determine the number of clock hours for the entire semester ( $3 \times 3.33 \times 16 = 159.84$ ). Determine his hourly rate: \$1,800 / 159.84 = \$11.26 hourly rate. Cost out the LWOP, applying the appropriate hours to each month the leave covers; this should be noted in the remarks area of the PAF. Ex: leave commences on 2/11/02, SL runs out during week of 2/25/02. 5.02 hours LWOP for February and 29.92 hours LWOP for March. Note that sick hours used must also be reported on the units' sick leave report submitted to HR-Benefits each month.

# THE UNIVERSITY OF AKRON--HUMAN RESOURCES

Part-time Faculty/Summer	Sessions Personnel Action Form	
DATE TYPED	2/19/02	
NAME (Last, First, MI)	Smith,John	
EMPLOYEE ID OR SOCIAL SECURITY NUMBER	345632	
ADDRESS (New Employees Only)		
TERM CODE/YEAR (Choose One) F Fall S Spring SS8 Summer 8 Week SS1 Summer 1 SS10 Summer 10 Week SS2 Summer 2 OTH Month(s) or specify effective dates in weeks	S2002 LWOP from 2/25/02 to 3/22/02	
ACTION CODE (Choose One) HIR Hire REH Rehire PRO Rehire & Promotion TER Termination DTA Change (indicate from and "to" data where applicable)	DTA	
HOME DEPARTMENT	Marketing	
RANK, PT LECTURER LEVEL, OR TITLE	Assistant Lecturer	
ACCOUNT CODE (If other than 100%, detail with ACTIVITY)	2-02345	
RATE PER LOAD HOUR		
TOTAL PAID LOAD		
SALARY FOR TERM/BASIS	See Remarks	
ACTIVITY TRANS TYPE DEPT CRS SCT COURSE/DESC/GRANT TITLE  A T 7500 324 002 Intro to Marketing	ACTUAL LD/ ACCT/% IF TECH/ INSTR COURSE ENROLL MTHS RSCH EFFT NOT 100% DELIVERY TYPE  3 OT LE	
REMARKS: Mr. Smith will be charged 25 hours against his SL accrual. In addition he will have 5.02 hours (\$56.52) LWOP deducted from February 2002 pay and 29.92 hours (\$336.90) LWOP deducted from March 2002 pay.		
APPROVAL SIGNATURE(S)/DATE Employee (If new hire or promotion) → Dean/Dir (initiating unit) → Dean/Dir (assignment unit) → Provost/VP (If new hire, PT faculty promotion or assignment is an exception to policy) →	SIGNATURE DATE Dean	
HR/PAYROLL USE ONLY Department Code: HR Processed:		

## **SAMPLE E**

John Smith is scheduled to retire at the end of the semester. HR-Benefits has determined that he is eligible for a sick leave payoff in accordance to policy, which is  $\frac{1}{4}$  of total accrual to a maximum of 240 hours. He has 500 hours of sick leave accrued. Use his workload and salary in the semester that he is retiring to figure his payoff amount. That semester he worked 3 load hours for a total salary of \$1,800.00. Total clock hours for the semester were 159.84 (3 x 3.33 x 16 = 159.84). His hourly rate is figured at \$1,800.00 / 159.84 = \$11.26. The number of hours he can be paid for are 125 (500 / 4 = 125). His total payment is 125 x \$11.26 = \$1,407.50. HR-Benefits will complete the PAF for the sick leave at retirement payment.

#### THE UNIVERSITY OF AKRON--HUMAN RESOURCES

Part-time Faculty/Summer Sessions Personnel Action Form

Part-time Faculty/Summer Sessions Personner Action Form		
DATE TYPED	2/19/02	
NAME (Last, First, MI)	Smith,John	
EMPLOYEE ID OR SOCIAL SECURITY NUMBER	345632	
ADDRESS (New Employees Only)		
F Fall S Spring SS8 Summer 8 Week SS1 Summer 1 SS10 Summer 10 Week SS2 Summer 2 OTH Month(s) or specify effective dates in weeks	OTH 5/11/02	
ACTION CODE (Choose One) HIR Hire REH Rehire PRO Rehire & Promotion TER Termination DTA Change (indicate from and "to" data where applicable)	SICK LEAVE PAYOFF AT RETIREMENT	
HOME DEPARTMENT	Marketing	
RANK, PT LECTURER LEVEL, OR TITLE	Assistant Lecturer	
ACCOUNT CODE (If other than 100%, detail with ACTIVITY)	2-02345	
RATE PER LOAD HOUR		
TOTAL PAID LOAD		
SALARY FOR TERM/BASIS	\$1,407.50	
ACTIVITY  ACTUAL LD/ ACCT/% IF TECH/ INSTR COURSE TRANS TYPE DEPT CRS SCT COURSE/DESC/GRANT TITLE ENROLL MTHS RSCH EFFT NOT 100% DELIVERY TYPE		
REMARKS: To be paid 125 hours of accrued unused sick leave at retirement		
APPROVAL SIGNATURE(S)/DATE Employee (If new hire or promotion) → Dean/Dir (initiating unit) → Dean/Dir (assignment unit) → Provost/VP (If new hire, PT faculty promotion or assignment is an exception to policy) →	SIGNATURE DATE Dean	
HR/PAYROLL USE ONLY Department Code: HR Processed:		

**Resources:** University of Akron Rule: 3359-11-01

University Auditor reviewed and concurred with calculations 2/18/02

**Document File:** H:/HRStaff/Policy Administration Procedures/SL for PT Fac and CP.doc

Written by: Cathy Edwards/Desnay Lohrum 2/18/02

**Revised by:**