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To: **Chief Fiscal Officers**

From: **Division of Local Government and School Accountability**

Subject: **Accounting for Compensated Absences – Updated and Clarified**

Please give copies of this bulletin to others who may need this information.

Purpose and Application

In November 1992 the Governmental Accounting Standards Board (GASB) issued Statement 16, *Accounting for Compensated Absences*[1] , to prescribe how to measure and report accrued compensated absences liabilities in state and local government financial statements. The Office of the State Comptroller issued an accounting bulletin in 1994 providing guidance for implementation of GASB Statement 16.

The purpose of this bulletin is to update and revisit our 1994 bulletin. This revision includes additional guidance on the types of liabilities that should be included as part of the compensated absences liability, clarifies the differences between current and long-term compensated absences liabilities, and discusses funding for compensated absences as it applies to the General Municipal Law (GML) §6-p "Employee Benefit Accrued Liability Reserve Fund (EBALR)."

What are Compensated Absences for Purposes of Determining the Liability?

The term compensated absences commonly describes paid time off made available to employees in connection with vacation leave, sick leave, and comparable types of compensated absences (such as personal leave, holiday leave). For reporting purposes, they are generally attributable to services already rendered and are not contingent on a specific event (such as illness) that is outside the control of the employer or employee.

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[1] The full text of GASB Statement 16 *Accounting for Compensated Absences* remains essentially intact even though limited sections have been amended by subsequently-issued GASB pronouncements. Also, in March 2000, GASB issued Interpretation 6 *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements* that provides supplemental guidance for liability recognition for compensated absences.

What are NOT Compensated Absences for Purposes of Determining the Liability?

Compensated absences are not retirement incentives, health insurance for retirees or other post employment benefits (OPEB), pension plan contributions, or most other employment-related contractual obligations (such as longevity bonuses).

Vacation Leave

Statement 16 calls for vacation leave and comparable types of compensated absences to be accrued as the benefits are earned by the employees and both of the following conditions are met:

1. The employees' rights to leave compensation are generally attributable to services already rendered; and

2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

In measuring the liability, employers should take into account benefits that employees are not yet entitled to, but are likely to qualify for in the future. Thus, if a government's vacation plan provides that employees are permitted a vacation only after one year on the job, the government should estimate the number of new employees who will satisfy the one-year requirement next year. It should then accrue vacation pay for these employees in the current year even though they have not yet satisfied the eligibility requirements.

Conversely, employers should adjust for benefits earned, but which are expected to lapse. Suppose, for example, employees are not permitted to carry forward more than 21 vacation days beyond the end of a specified annual date. The employer should estimate the vacation days that are likely to lapse and reduce its accrual accordingly.

Sick Leave

Statement 16 distinguishes between non-vesting, accumulating sick leave and vesting sick leave. Vesting means the employer has an obligation to make payment if an employee terminates service and is not contingent on an employee's future service. Accumulating means earned but unused rights that are carried forward for future use.

Non-vesting, Accumulating Sick Leave. The GASB believes non-vesting, accumulating sick leave is not a true liability because it is contingent upon a future event (sickness) that's beyond the control of both the employer and the employee. Therefore, Statement 16 prohibits the accrual of a liability for non-vesting, accumulating sick leave.

Vesting Sick Leave. Statement 16 requires that governments report a liability for unused sick leave that will be paid at termination. Statement 16 sets forth two different approaches that can be taken to measure this liability. These are illustrated starting on page 6.

1. The termination payment method. The estimate would be based on the entity's past experience of making termination payments, adjusted for the effect of changes in termination-payment policy and other current factors. Using this method, the employer would determine the average number of days or dollar amount of sick leave paid in the past for each year of employee service. It would then determine the sick leave termination cost for each year worked and multiply this amount by the number of person-years worked by active employees to calculate the liability.

2. The vesting method. The estimate would be based on the actual number of days that are likely to be paid for as a termination benefit. Based on records of individual (or groups of) employees, the employer would calculate the total sick leave to which employees are entitled. It would then review these records and estimate (based on prior experience) the number of days that are likely to be paid out as sick leave benefits. For example, if an employee has 100 days of accrued sick leave as of the balance sheet date and is expected to have 80 days upon termination, but a maximum of 50 days of sick leave may be paid on termination, a liability of 50 days should be recognized.

Payments to Third Parties. Termination payment usually will be made directly to the employees. In some cases, however, a government may provide, in accordance with legal requirements, for the value of sick leave at termination to be satisfied by payments to a third party on behalf of the employee. For example, some governments allow the value of a sick leave termination payment to be used to pay a retiring employee's share of post employment healthcare insurance premiums. These amounts, like cash payments made directly to employees, are termination payments for purposes of applying Statement 16. (However, termination payments do not include sick leave balances for which employees receive only additional service time for pension benefit purposes).

Liability Calculation

Statement 16 states that the compensated absences liability generally should be calculated based on the pay or salary rates in effect at the balance sheet date. However, if the employer pays employees for their compensated absences at other than their pay or salary rates -- for example, at a lower amount as established by contract or local enactment -- those other rates as of the balance sheet date should be used to calculate the liability.

Salary-Related Payments

Statement 16 requires that an additional amount for salary-related payments directly and incrementally associated with the payment of compensated absences should be accrued as a liability, using the rates in effect at the balance sheet date. Such salary-related payments include the employer's share of Social Security, Medicare taxes, and the employer's contributions to pension plans.

Legal Authority for Compensated Absences

In general, section 92(1) of the General Municipal Law authorizes the governing boards of counties, cities, town, villages, school districts and fire districts, by local law, ordinance or resolution, to provide for the cash payment of the monetary value of accumulated and unused vacation to officers and employees at the time of their separation from service. Conversion of vacation credit may also be provided pursuant to collective bargaining. While there is no comparable express statutory authority with respect to payment for accumulated and unused sick leave credit, the Office of the State Comptroller has expressed the view that such payment may be provided for in a collective bargaining agreement or by local law.

It is a well-established general principle that elected officials are entitled to salary as an incident of the office. Generally, an elected official may take as much or as little time off as he or she pleases and, therefore, does not accrue either vacation or sick leave credit for which a claim for payment may be made upon separation from service. Accordingly, there would be no compensated absence liability for them.

Supporting Records

In order to record liabilities for compensated absences, ensure the proper use of time-off and ensure that employees are credited and paid for the proper amount of leave, adequate supporting leave time records showing amounts of leave time earned, used and balances remaining for each employee are essential.

Accounting Requirements

In governmental funds as well as the Schedule of Non-Current Governmental Liabilities, liability account 687 "Compensated Absences" is used. Expenditures may either be charged directly to the functional areas (using object of expenditure .1 personal services or .8 employee benefits), or be charged to undistributed employee benefits (account code 9089.8).

In proprietary funds, liability account 687 "Compensated Absences" is used and expenses should be charged using proprietary accounting procedures.

Current versus Long-Term Liability

On the balance sheet of governmental funds, only the current portion of the liability should be reported. The current portion is the amount that normally would be liquidated with expendable available financial resources and should be applied using the modified accrual basis of accounting. This liability will include only payments for unused compensated absences for those employees that have obligated themselves to separate from service with the local government or school district by fiscal year end. The remainder of the liability is reported in the Schedule of Non-Current Governmental Liabilities.

These current and long-term liabilities should be displayed on the financial statements (AUD/ST3) regardless of whether reserve funds have been set aside to offset the long-term portion of the liability. **Funding of the long-term portion of the liability is NOT required.** The current portion is already considered funded because an expenditure has been recognized at the same time the current portion of the liability has been recognized.

Employee Benefit Accrued Liability Reserve Fund (EBALR)

General Municipal Law (GML) §6-p provides a mechanism for most local governments to set aside resources to satisfy their liability for future payments of the cash value of certain compensated absences. More particularly, the statute authorizes towns, villages, counties, cities, most school districts, BOCES, fire districts, other district corporations, and special improvement districts governed by a separate board of commissioners to establish a reserve fund to finance certain accrued "employee benefit" payments due an employee upon termination of the employee's service.

What can be included in the EBALR?

The term "employee benefits" for purposes of an EBALR is defined to mean "the cash payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation and any other forms of payment for accrued but unliquidated time" earned by and payable to municipal employees upon termination of service, as authorized by certain local enactments or collective bargaining agreement. Therefore, liabilities for which resources can be accumulated in an EBALR include the liability for the cash value of compensated absences such as accrued and accumulated but unused vacation, sick leave, and comparable types of compensated absences (such as personal leave, holiday leave) that are payable to employees upon separation from service.

What cannot be included in the EBALR?

Payments that are not based on accrued, unliquidated time, payable upon termination of service, cannot be made using EBALR monies. For example, lump sum retirement incentives, the local government's share of health insurance for retirees or other post employment benefits (OPEB), pension plan contributions and payments for accrued leave time that are not made under circumstances involving termination of service are not payable from an EBALR. In addition, the EBALR cannot be used to accumulate resources for those salary-related payments discussed above for payroll taxes and employer's contributions to pension plans.

Since an EBALR cannot be used to finance some expenditures that should be included in the liability for compensated absences, fiscal prudence dictates that the balance of the EBALR should not exceed the long-term portion of the liability for compensated absences.

Budgeting for Compensated Absences

A budget appropriation for compensated absences that will become due and payable should be included as part of the annual budget for those payments expected to be made to individuals terminating or retiring from service. If the compensated absence liabilities are going to be paid from resources accumulated in the EBALR, account code 511 - Appropriated Reserves, must be included in the budget.

Additional Information

If you have questions pertaining to this bulletin, please contact the State Comptroller's regional office that serves your local government. A listing of regional offices is enclosed. If you have legal questions concerning the authority to provide for compensated absences or the use of an EBALR, please contact the State Comptroller's legal office at (518) 474-5586.

EXAMPLES OF LIABILITY CALCULATIONS

Note to Users

The examples presented are designed to assist you in implementing and understanding Statement 16. Depending on the size of your government, the number of employees you have and types of compensated absences earned, other appropriate methods may be used.

The examples use a small number of employees to illustrate basic calculations. Larger governments may choose to base their calculations on samples rather than detailed analysis of all individual employee leave balances. You should also make sure that use of a particular method of calculation and assumptions made are consistent with the terms and conditions of any collective bargaining agreement(s).

Example 1 - Vacation Leave

Benefit provisions. All three employees receive twelve days of vacation a year. Vacation is posted to leave records as it is earned - one vacation day per month. New employees must work six months before they can take any leave. Accumulated vacation balances are paid at current salary rates to all terminating employees, even those with less than six months of service.

Leave records for the three employees as of year-end are:

Employee	Length of Service	Vacation Balance (in days)	Daily Pay
1	4 years, 11 months	20	$70
2	7 years, 11 months	22	60
3	0 years, 2 months	2	50
		44	

Liability calculation. To calculate the liability, you compute the value of all accumulated vacation leave. This is a matter of multiplying leave balances by appropriate pay rates. The liability calculated below includes the employer's share of Social Security and Medicare taxes. A full calendar-year tax rate is used in this example because no employees earn more than the taxable wage bases. No other salary-related payments apply in this example.

Employee	Vacation Balance	Daily Pay	Vacation Liability
1	20	$70	$1,400
2	22	60	1,320
3	2	50	100
Vacation Liability			2,820
Additional salary-related payments (7.65 percent)			216
Total Liability			$3,036

In example 1, if employees must work one year before they can take vacation or be paid at termination, and employee 3 is not expected to attain one year, the vacation liability is: $2,720 + $208 = $2,928.

<u>Example 2 - Vacation Leave</u>

<u>Benefit provisions</u>. The benefit provisions are the same as in Example 1, except that employees cannot carry more than twelve vacation days forward past December 31. Any excess days are forfeited without payment. However, if employees terminate before December 31, they receive termination payments for all accumulated vacation. The governmental entity has a September 30 fiscal year-end.

<u>Leave records</u> for the three employees as of September 30 are:

Employee	Length of Service	Vacation Balance (in days)	Daily Pay
1	5 years, 6 months	15	$75
2	8 years, 8 months	16	65
3	1 years, 10 months	12	55
		43	

<u>Liability calculations</u>. To calculate the liability, you need to consider whether any vacation accumulated as of September 30 will be forfeited because an employee's accumulated balance at December 31 will exceed twelve days. In some cases, the leave forfeiture date will take place before financial statements are issued, thus allowing you to determine the amounts actually forfeited. In other cases, you could use the history of forfeitures to determine the leave that will be forfeited.

In this example, it is your judgment, based on past employee behavior and current conditions, that no employees are expected to take any vacation during the remainder of the calendar year, and all employees therefore are subject to forfeiture at December 31. Employee 1 is expected to terminate in November and to receive a termination payment for all days accumulated at that time. The amounts expected to be forfeited at December 31 are seven days for employee 2 and three days for employee 3.

To calculate the liability, the compensated absences policy should establish, or you should determine, whether the last days earned or the first days earned are the ones forfeited at December 31. In this example, any days forfeited are assumed to be the last days earned. Therefore, for employees 2 and 3, three of the days (for each) expected to be forfeited at December 31 would have been earned after September 30.

You would calculate the liability, including the employer's share of Social Security and Medicare taxes, as follows:

Employee	Vacation Balance	Expected Forfeiture of 9/30 Balance	Probable Payment of 9/30 Balance	Daily Pay	Vacation Liability
1	15	0	15	$75	$1,125
2	16	4	12	$65	780
3	12	0	12	$55	660
Vacation Liability					2,565
Additional salary-related payments (7.65 percent)					196
Total Liability					$2,761

Sick Leave-Vesting Method vs. Termination Payment Method

As discussed on page 2, the GASB approved two different methods for measuring the liability for sick leave: the vesting method and the termination payment method. Moreover, the termination payments method can be applied in at least three different ways. These four methods are illustrated in the following pages:

Page	Example	Liability Sick Leave Calculation Methods
9	3	Vesting Method
10	4	Termination Payment Method-Days Paid Approach
11	5	Termination Payment Method-Amount Paid Approach
12	6	Termination Payment Method-Historical Ratio Approach

Several observations can be made on using the vesting method and the termination payment method:

- The vesting method may be the more practical approach in situations where a government does not have adequate historical data to establish past sick leave payout patterns. Similarly, past sick leave payout patterns may be of only limited benefit for governments with a relatively small number of employees; so these governments should probably use the vesting method.

- Some leave that is eligible for payout upon termination may eventually be used for illness. Consequently, the liability calculated using the vesting method is likely to include a certain amount of sick leave that will, in fact, be used to compensate employees for time taken off on account of illness. The GASB has chosen to allow the inclusion of such leave within the leave liability in this case based upon cost-benefit considerations.

- The time focus of the two methods differs. The termination payment method focuses on several past periods. The vesting method focuses primarily on data as of balance sheet date.

- The termination payment method automatically reflects the amount of currently unvested sick leave that will eventually vest. Under the vesting method, a government must adopt a policy for determining that amount (see example 3).

Example 3 - Sick Leave: Vesting Method

Under the vesting method, the liability for leave is based upon leave balances for current employees that are likely to become eligible for termination payments. Assume the following situation.

Assumptions for illustration of vesting method

Employee	Class	Balance	Pay Rate	Service
1	A	42 days	$65/day	20 years
2	B	15 days	$85/day	7 years
3	A	22 days	$50/day	17 years
4	C	30 days	$95/day	22 years
5	A	21 days	$45/day	10 years
6	C	12 days	$90/day	6 years
7	C	46 days	$95/day	27 years
8	B	34 days	$80/day	22 years
9	A	12 days	$55/day	5 years
10	A	49 days	$50/day	31 years

Service required to be eligible for sick leave payout: 15 years
Limitations on sick leave payouts: 40% pay/30 day maximum
Salary-related payments rate: 8.5%

To apply the vesting method, a government needs to establish an eligibility policy. In other words, a government must determine when it is likely that a current employee's sick leave will eventually vest. This estimation may vary for different classes of employees (e.g., public safety, administration). In this example, unused sick leave is only eligible for payout upon termination after 15 years of service. The government has determined that employees in each of its three classes are likely to complete 15 years of service and therefore eventually vest (see "Eligibility Threshold" column below) once they reach the following service milestones: Class A (10 years), Class B (8 years), Class C (12 years).

Sick Leave Liability Calculation - Vesting Method

Employee	Eligibility Threshold	Years of Service	Accrue?	Days	Sick Pay Pay Rate**	Liability
1	10 years	20 years	Yes	30*	$26/day	$ 780
2	8 years	7 years	No	N/A	N/A	0
3	10 years	17 years	Yes	22	$20/day	440
4	12 years	22 years	Yes	30	$38/day	1,140
5	10 years	10 years	Yes	21	$18/day	378
6	12 years	6 years	No	N/A	N/A	0
7	12 years	27 years	Yes	30*	$38/day	1,140
8	8 years	22 years	Yes	30*	$32/day	960
9	10 years	5 years	No	N/A	N/A	0
10	10 years	31 years	Yes	30*	$20/day	600
						$5,438
			Salary-related payments***			462
						$5,900

*Sick leave payouts limited to 30 day maximum.
**40% of regularly pay rate
***8.5%

Example 4 - Sick Leave: Termination Payment Method - Days Paid Approach

Under the termination payment method - days paid approach, the current liability for sick leave is calculated on the basis of sick leave days paid in the past. To use this method, you need to prepare a schedule of past employee payouts. The non-authoritative illustration provided in Statement 16 suggests three to five years of past experience could be useful for this purpose. For this example, assume 5 years of sick leave termination payments.

Assumptions Underlying "Days Paid" and "Amount Paid" Approaches (Examples 4 & 5)

Pay rate for termination payments:	30%
Salary-related payment ratio:	8.5%
Current average daily salary:	$95
Current employees total service years:	38

Schedule of Employee Termination
Last 5 Fiscal Years

Employee	Year of Termination	Sick Day Payout	Years Worked	Sick Leave Payout
A	20X1	15	13	$ 567
B	20X2	0	7	0
C	20X3	25	14	$ 660
D	20X4	30	20	$ 981
E	20X5	0	6	0
		70	60	$2,208

Sick Leave Liability Calculation

The next step is to calculate the adjusted value of past sick leave payments as follows:

Sick days paid	x	Current average pay rate	x	Termination payment rate	=	Adjusted value of sick leave
70	x	$95	x	30%	=	$1,995

The adjusted value of sick leave is then divided by the total number of years of service of employees who received payouts to calculate the sick leave payout per year of service:

$$\frac{\text{Adjusted value of sick leave}}{\text{Years of service}} = \text{Sick leave payout per year of service}$$

$$\frac{\$1{,}995}{60 \text{ years}} = \$\,33.25\text{/year}$$

The total sick leave liability is then calculated as follows:

Years of service of current employees	x	Sick leave payout per year of service	x	Factor for salary related payments	=	Liability
38 years	x	$ 33.25	x	1.085	=	$1,370

Example 5 - Sick Leave: Termination Payment Method - Amount Paid Approach

Under the termination payment method - amount paid approach, the current liability for sick leave is calculated on the basis of the dollar value of sick leave paid in the past. Once again, assume the situation described in Example 4.

The first step using this method is to adjust the amount of past payouts to reflect the average increase in pay from the year of payment to the current year. Using a 4 percent average annual rate of increase, the payouts would be adjusted as follows:

Payout	Adjusted Payout
$ 567	$ 690
0	0
660	743
981	1,061
0	0
$2,208	$2,494

Also, in practice, the average pay rate for terminating employees may differ from the average rate for current employees. Accordingly, the total amount of the adjusted payout must be further adjusted to reflect the average salary rate of current employees. In this example, assume that current employees earn on average only 80 percent of what terminating employees earn. In that case, the adjusted value of sick leave would be calculated as follows:

Adjusted payout	x	Current pay of terminating pay rate of percentage	=	Adjusted value Sick Leave
$2,494	x	80%	=	$1,995

The rest of the calculation is the same as that used under the days paid approach. The adjusted value of sick leave is divided by related years of service to establish the value of sick leave per year of service (i.e., $1,995/60 years - $33.25/year). This rate is then multiplied by the years of service of current employees and adjusted for salary-related payments to calculate the liability (i.e., $33.25 x 38 years x 1.085 - $1,370).

Both Example 4 and Example 5 yield an identical result, a liability of $1,370. In practice, however, different amounts are likely to result from using these two approaches.

Example 6 – Sick Leave: Termination Payment Method – Historical Ratio Approach

A third approach, mentioned but not illustrated in Statement 16 is to calculate the liability for sick leave using the historical ratio of sick leave accumulated. Assume for example the following information on the past five years of sick leave:

Year	Sick Leave Payouts	Total Sick Leave Balance*
20X1	$1,075	$ 21,500
20X2	1,266	28,133
20X3	1,650	36,000
20X4	2,010	40,000
20X5	2,025	42,187
	$8,026	$167,840
20X6	?	$42,710

*This amount would include both vesting and non-vesting sick leave.

Based on this information, the ratio of sick leave payouts to total sick leave balances could be calculated at 4.8 percent ($8,026/$167,840). This ratio could then be applied to current sick leave balances at year end ($42,710) to calculate the liability for sick leave ($2,224).

-End of Bulletin-

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