Human Resources Branch Memorandum

SUBJECT:	NUMBER: HRB 18-027
ONE-TIME ALLOWANCE FOR STATE EMPLOYEES AFFECTED BY WILDLIFES – LEAVE BUY BACK PROGRAM	DATE ISSUED: December 21, 2018
DISTRIBUTION:	EXPIRES: Until Superseded
Action Required	

Purpose

The purpose of this memorandum is to inform California Department of Fish and Wildlife (CDFW) employees the department is participating in a one-time Leave Buy Back program in an effort to assist employees who have been affected by the November 2018 wildfires in Butte, Los Angeles, and Ventura counties.

Authorities

- Bargaining Unit Contracts
- California Department of Human Resources (CalHR)
- California Code of Regulations, title 2, section 599.744

Eligibility

Any CDFW employee whose principal residence is impacted due to the Butte, Los Angeles, and Ventura November 2018 wildfires are eligible to buy back/cash out up to 80 hours of leave credits.

All eligible employees may receive payment at their regular salary rate in exchange for up to 80 unused leave hours. Eligible leave for *rank-and-file employees* is vacation or annual leave only.

Please note: All employees who elect to participate in this program now will not be eligible to participate again in the current fiscal year if they elect to cash out/buy-back the full 80 hours.

Employees who do not request the full 80 hours now may request the difference between what they cash out now and what may be offered later in the fiscal year. The total buy-back/cash out hours may not exceed 80 hours in any fiscal year.

Taxes

For tax purposes, payments will be ordinary income in the month that payment is made. Payments will not be subject to deductions for retirement. Payments will be subject to the following deductions/withholdings: (a) Federal Tax 22%; (b) State Tax, 6.6%; (c) FICA, (if applicable), 6.2%; and (d) Medicare (if applicable), 1.45%. For wages or compensation in excess of \$200,000 in the calendar year, an additional 0.09% Medicare deduction will be withheld. Payments under this Leave Buy-Back Program are subject to garnishments, if applicable.

Instructions

Employees who wish to participate must submit the following election form no later than **January 7, 2019.**

• Employee Leave Buy-Back / Cash Out Request Form

Employees may submit their election form electronically to diane.tulysewski@wildlife.ca.gov, or via mail to CDFW Headquarters Human Resources Branch, P.O. Box 944209, Sacramento CA 94244-2090 Room 1217-B, ATTN: Diane Tulysewski no later than Monday, January 7, 2019.

Contact

If you have any questions, please contact Diane Tulysewski, Payroll and Benefits Manager, at (916) 653-2024.