

Human Resources Memorandum

SUBJECT: Bargaining Units 2, 7, 9, 10, 12 and 13 Cash Out of Vacation/Annual Leave – Fiscal Year 2015-16	NUMBER: HR 16-015
	DATE ISSUED: April 29, 2016
DISTRIBUTION: All Employees	EXPIRES: N/A

The Memorandums of Understanding (MOU) listed below allow for annual cash out of accumulated vacation/annual leave for the 2015-16 fiscal year:

Bargaining Unit	Bargaining Unit Name	Number of Hours
2	California Attorneys, Administrative Law Judges and Hearing Officers in State Employment (CASE)	20
7	California State Law Enforcement Association (CSLEA)	20
9	Professional Engineers in California Government (PECG)	80
10	California Association of Professional Scientists (CAPS)	80
12	International Union of Operating Engineers (IUOE)	20

Vacation/Annual leave cash out means that eligible employees in participating departments may receive a payment at their regular salary rate in exchange for accrued vacation or annual leave.

All eligible employees must submit the attached written request forms on or before May 31, 2016. Headquarter employees who wish to cash out vacation/annual leave must submit the written request form to Catherine.SooHoo@wildlife.ca.gov. Regional employees must submit their request form to their Regional Personnel Specialist. The Human Resources Branch (HRB) is requesting for all employees to select whether they will or will not to participate in the Buy-Back Program.

The CDFW will issue payments for the cashed out vacation/annual leave during the month of June. The cashed out accumulated vacation/annual leave hours will be deducted from the employee's leave balances.

For tax purposes, payments will be ordinary income in the month that payment is made. Tax withholding rates for this buy back will be: (a) Federal Tax, 25.0%; (b) State Tax, 6.6%; (c) FICA, (if applicable), 6.2%; and (d) Medicare, (if applicable), 1.45%. Payments under the cash out program are subject to garnishments, if applicable.

For questions regarding the leave buy-back, please contact Catherine SooHoo at (916) 653-9075.

**2016 Employee Leave Cash Out Request Form
Bargaining Units 2, 7, 9, 10, 12 and 13
Vacation/Annual Leave Cash Out Program**

1. Employee Name: _____ 2. Division/Facility: _____
3. Employee CBID: _____ 4. Classification: _____

5. Employees must return this election form to the personnel office by _____ in order to participate in the Vacation/Annual Leave Cash Out Program for fiscal year 2015-16. Employees who elect not to participate must also return the form.

6. Please choose the applicable election below:

- I elect not to participate in the Vacation/Annual Leave Cash Out Program for fiscal year 2015-16.
 I elect to participate in the Vacation/Annual Leave Cash Out Program for fiscal year 2015-16 and certify that I have the available leave balances.

I request to cash out the following:

Vacation Hours: _____ Annual Leave Hours: _____ Total hours to be cashed out: _____

Payments made in 2016 will be included in the W-2 forms for Tax Year 2016. Payments will not be subject to deductions for retirement. Payments will be subject to the following deductions/withholdings:

Federal Tax Withholding: 25%

State Tax Withholding: 6.6%

FICA (if applicable): 6.2%

Medicare(if applicable): 1.45%

Note: For wages or compensation in excess of \$200,000 in the calendar year, an additional 0.09% Medicare deduction will be withheld.

7. I make this election freely and voluntarily and hereby waive any right to change the option selected once processing begins.

Signature of Employee

Date

Employee Name (Printed)

Telephone Number

cc: _____, Employee's Supervisor