

Human Resources Memorandum

SUBJECT: 2017 Excluded Employee Leave Buy-Back Program	NUMBER: HR 17-013
	DATE ISSUED: April 25, 2017
DISTRIBUTION: CDFW Excluded Employees	EXPIRES: N/A

The California Department of Fish and Wildlife is participating in the 2017 Excluded Employee Leave Buy-Back Program authorized by the California Department of Human Resources (CalHR) and the Department of Finance (DOF) for Fiscal Year 2016-17.

All eligible employees may receive payment at their regular salary rate in exchange for up to 80 unused leave hours. Eligible leave may be a combination of vacation or annual leave, personal leave (personal leave 1992, 2003, 2010/11/12 and voluntary personal leave), personal holiday, or holiday credit.

Employees designated Exempt, Managerial, Supervisory, Confidential, or otherwise excluded from collective bargaining in one of the following identifier codes are eligible to participate in this program:

- Exempt or Managerial - Exempt M/E59/E99
- Supervisory - S/E48/E58/E68/E78/E98
- Confidential and otherwise excluded from bargaining - C/E67/E77/E97

An employee may only participate in this excluded employee buy-back program once during this fiscal year.

Program Enhancement for Fiscal Year 2016-17

The current Program was enhanced to allow excluded employees with vacation or annual leave balances in excess of 640 hours, as of December 1, 2016, the option to transfer future leave accruals into a Savings Plus 457(b) and/or 401(k) Plan account. To participate in the Savings Plus option, all eligible employees were required to submit an irrevocable "Transfer Future Leave Accruals to Savings Plus" form by December 31, 2016. Employees had the option to transfer up to the number of hours they accrue during the January through May pay periods, in increments of eight (8) hours, not to exceed 80 hours.

Employees may elect to receive the cash value for any excess leave accruals not already allocated to transfer to Savings Plus up to 80 hours.

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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, 25.0%; (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 Medicare 0.09% will be withheld. Payments under this Leave Buy-Back Program are subject to garnishments, if applicable.

Instructions

The Human Resources Branch (HRB) is requesting for all employees to select whether they will or will not participate in the Buy-Back Program. All eligible employees must submit the following election form no later than **May 19, 2017**.

2017 Excluded Employee Leave Buy-Back Election Form:

<http://calhr.ca.gov/Documents/2017-Excluded-Employee-Leave-Buy-Back-Request%20Form.pdf>

Headquarter employees may submit their election form electronically to HRBInformation@wildlife.ca.gov, or via mail to CDFW, Human Resources Branch, 1416 Ninth Street, Sacramento CA 95814 Room 1217-B, ATTN: Catherine SooHoo.

Regional employees must submit their election form to their Regional Personnel Specialist.

If you have any questions, please contact Cathy SooHoo, Payroll and Benefits Manager, at (916) 653-9075 or Catherine.SooHoo@wildlife.ca.gov.