



**Office of Human Resources
Standard Operating Procedure
HR SOP #502**

Subject: Time and Leave Keeping

Effective Date: June 1, 2017

Policy Statement:

All employees must keep and maintain department-approved timesheets by properly recording, for each applicable day, all hours and minutes worked, meal times, paid leave taken, to include Annual Leave, Sick Leave, Personal Leave, Administrative Leave, Holiday Deferral, FLSA and State compensatory time, and Holidays observed as scheduled and approved by supervisors. Each employee must present his/her supervisor with a complete and accurate timesheet covering each department-approved work period, in a timely manner.

Employees must obtain proper authorization or approval for work outside scheduled hours for excused absences, with or without leave, and for any schedule adjustments. Each employee must present the supervisor with a completed, accurate timesheet at the end of each work period.

Definitions:

Appointing Authority: The Appointing Authority for the Department is the Commissioner (for EPD, the Director) in accordance with state law and the Rules of the State Personnel Board (SPB). SPB Rules permit the Appointing Authority to delegate certain responsibilities to others within the agency. For the purpose of this SOP, the term Appointing Authority refers to both the Commissioner/EPD Director and those to whom either of those individuals have delegated certain Appointing Authority responsibilities.

Compensatory Time: Compensatory time is allotted to compensate an employee for time worked or total time accrued beyond the established maximum for the work period. There are three distinctly different types of compensatory time:

1. FLSA compensatory time is earned when a nonexempt employee physically works hours and minutes in excess of the maximum hours in the designated work period. To earn FLSA compensatory time, the hours and minutes must be physically worked. This compensatory time is earned at the rate of one and one-half times the hours and minutes physically worked over the maximum hours allowed for the work period. **NOTE:** Since time must be physically worked to earn FLSA compensatory time, it is not earned by the employee if paid leave, compensatory time off, or time off for a state holiday(s) causes the employee's work hours for the work period to exceed the work period maximum (typically 40).

2. State compensatory time for salaried exempt and nonexempt employees is earned when an employee's credited work hours and minutes, and observed State Holiday time total more than the scheduled number of hours in a work period. (e.g., An exempt or nonexempt employee who observes the 8 hour holiday (does not work on the holiday) works 34 hours in the holiday week. Thirty-four hours of work + 8 hours holiday = 42 hours in the work week. The employee earns 2 hours of State compensatory time.) State compensatory time is earned at the rate of one-for-one for hours/minutes that exceed the work period maximum. Exempt employees also earn State compensatory time for time physically worked in excess of the maximum in a work period.
3. Holiday deferral (Holiday compensatory time) is earned when an eligible employee works for any hours and minutes on a day designated by the Governor as a state holiday or the holiday is the employee's regular day off. Holiday deferral is earned at the rate of one-for-one for all time worked, up to 8 hours maximum per holiday.

Eligible Employee: Non-temporary, salaried employees who are regularly scheduled to work 20 hours a week or more, on a leave-earning position, and are not currently receiving retirement annuity payments during the first 1,040 hours of work performed in the calendar year under the Employees' Retirement System of Georgia.

Exempt Employees: Employees who are exempt from the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA). The job duties of exempt employees meet the tests for the Executive, Administrative, Professional, Computer, Highly Compensated or Other FLSA exemptions and therefore are not entitled to overtime for time worked in excess of the maximum number of hours in a specified work period.

Fair Labor Standards Act (FLSA): A United States law that establishes various labor regulations including minimum wages, overtime pay requirements, recordkeeping, and limitations on youth employment affecting employees in the private sector and in Federal, State, and local governments. See *Employee Rights Under the Fair Labor Standards Act* (Attachment 5).

Holiday Deferral: Leave that may be earned hour for hour, up to a maximum of eight hours, by eligible employees who are required to physically work, or whose regular day off occurs, on a day proclaimed by the Governor as a state holiday.

Maximum Work Time: The maximum hours and minutes that an employee may physically work in a work period without incurring some type of compensatory time. For non-law enforcement employees, this maximum is normally 40 hours.

Non-eligible Employees: All temporary employees, hourly employees, and active, salaried non-temporary employees who are rehired retirees of the Employees' Retirement System of Georgia while receiving retirement annuity payments during the first 1,040 hours of work performed in the calendar year.

Nonexempt Employees: Employees who are covered by the FLSA minimum wage, overtime and recordkeeping provisions. Nonexempt employees are those who do not meet the FLSA exemption tests, and must be compensated, either by compensatory time or money, for time

physically worked in excess of the maximum number of hours (typically 40) in a specified work period.

Observed Holiday: A state holiday, as designated by the Governor, in which an eligible employee does not report to work, and/or performs no assigned responsibilities or duties, during the 24-hour time frame for that calendar day.

Official Work Site: The facility, office, or unit location selected as the official work site of an employee. Some employees report daily and/or regularly to their assigned work site to perform work. Other employees report infrequently to their assigned work site; and instead, perform responsibilities and duties at various work sites. All employees must have an official work site.

Overtime: Monetary payments or FLSA compensatory time received by employees for any time physically worked beyond the maximum hours permitted for a designated work period under FLSA. Overtime is calculated at the rate of one and one-half the regular rate of pay (or time for FLSA compensatory time) for every one hour/minute worked beyond the maximum. Time worked beyond the maximum for the work period will be rounded up or down to the nearest five minutes. Nonexempt salaried employees will typically be provided FLSA compensatory time in lieu of cash overtime. Exempt employees are **not** eligible for consideration for overtime compensation except in extremely unusual circumstances and only with the approval of the Commissioner, or for EPD, the Director, or their designee. DNR typically pays cash overtime only to non-salaried employees and to essential salaried employees who incur overtime in response to an emergency declared by the Governor.

Regular Day Off (RDO): Designated day(s) that an employee is not scheduled to report to work within a work period. For example, employees who are on a 4-10 schedule (four 10-hour days) with every Monday off, Monday would be considered their regular off day.

Schedule Adjustment: A tool used by managers to adjust an employee's work time within a work period by directing the employee not to work to ensure that the employee does not work in excess of the maximum number of hours for that work period.

Work Period: An established and regularly recurring period of work which, under FLSA, cannot be less than 7 consecutive days or more than 28 consecutive days. The standard work period for the Department is 12:01 AM, Saturday to midnight, Friday. The work period for Law Enforcement employees may be designated from 7 to 28 calendar days.

Procedure:

Timesheets:

All employees must keep and maintain department-approved timesheets on both a daily and work week/work period basis. FLSA requires wage and time records be kept on nonexempt employees. By federal and state regulations, all nonexempt state employees must properly record daily hours and minutes worked on time records. Given the agency's practice of adhering to accepted principles of public accountability involving the appropriate use of budgeted funds, and the need to account for State compensatory time earned and leave used, **exempt** employees must also keep and maintain department-approved time sheets on both a daily and work week/work period basis. The timesheets are to be based on the employee's

work period as defined above. A work period cannot be based on a calendar month, a payroll pay period, etc. Department approved timesheets are provided as Attachments 1-3 of this Standard Operating Procedure. If a customized timesheet is operationally necessary, a copy of the timesheet must be submitted to the DNR HR Director for approval. Customized timesheets must contain the basic information and data listed below.

NOTE: *Department Standard Timesheet (Automated)* (Attachment 2) is an Excel worksheet and contains some automated features. Cells in the worksheet contain comments/notes that make the timesheets easier to understand for the user by providing additional context for the data required in an individual cell. Cells containing comments have a red indicator in the upper right-hand corner of the cell. Resting the mouse pointer on the cell makes the comment appear.

Content Requirements:

Each completed timesheet must contain the following basic information regarding the employee completing the timesheet:

- Employee Name
- Employee ID Number
- Start Date
- Division/Office/Location
- Department ID Number
- Calendar Year
- Established Work Hours
- Work Period
- FLSA Designation (Exempt or Nonexempt)
- Employment Status (Full-time or Part-time)
- Employee's Certification Statement: 'I certify that I have completed this timesheet and it accurately reflects the time I worked and the leave used during this work period.'
- Employee's Signature and Date Signed
- Supervisor's Certification Statement 'I certify that this timesheet is complete and accurate and in accordance with the requirements of SOP **HR502**.'
- Supervisor's Signature and Date Signed
- Retention: 'Retain in the local file for three full years.'

Each completed timesheet must contain the following data for each work day to account for time during the work period:

- Work Start Time
- Meal Break Start Time

- Meal Break End Time
- Work End Time
- After Hours Worked
- Total Hours Worked
- Weekly Hours Worked/Hours Worked in the Work Period
- Leave Used (including all types of leave indicated in the policy statement above)
- State Holiday Credit
- Additional information regarding leave, holiday, RDO or other absence is recorded in the 'Comments' section on the appropriate line on the timesheet. When an employee's Regular Day Off falls on a holiday, 'RDO' is to be recorded in the 'Comments' section of the timesheet.

Review and Submission of Timesheets:

All employees must be compensated for all hours worked. All time that an employee works must be recorded and counted on the timesheet as work time. Employees are required to record all time worked during normal work hours and any time worked outside of work hours on or off the employer's premises.

Employees Must Ensure:

- A department approved timesheet is kept, maintained for each work period and a signed copy is provided to the supervisor at the end of each work period.
- All time worked is accurately recorded on their timesheet. Accurate arrival and departure times are recorded, not time scheduled to work. However, employees may round up or down by five minutes for ease of recording.
- There is no 'off-the-clock' work and all time worked is recorded on the timesheet.
- Work occurring outside scheduled hours is authorized by the supervisor.
- After-hours use of agency provided cellphone, email, etc., is recorded on the timesheet.
- Leave request form(s) requesting the use of leave, Holiday Deferral or compensatory time are completed and attached to the timesheets for all time not worked that needs to be accounted for during the work period.

Immediate Supervisor/Manager Must Ensure:

- Completed, department-approved timesheets are received from all employees after each work period.
- That the timesheet is certified to be complete and accurate by signing and dating the timesheet.
- All time worked is recorded and counted as work time. Under FLSA, work not requested but permitted counts as work time.

- Work time is accurately recorded. The work day begins when the first act of work occurs and the work day ends when the last official act of work is completed.
- Employees are not instructed to record only 'normal' work hours. It is a direct violation of the Fair Labor Standards Act (FLSA).
- Employees are not instructed to round but may round up or down by 5 minutes for ease of recording.
- Each salaried employee works the required hours per work period or equivalent and that variances are accounted for by use of leave and submission of leave request forms.
- That the timesheet is provided to the leave keeper in a timely manner after each work period. Leave entry is time-sensitive due to leave forfeiture.
- Work is not performed if management does not want it performed; therefore, supervisors may actively manage the employee's schedule by schedule adjusting (instructing employees not to work) within the current, approved work period as a strategy to limit the number of hours of compensatory time earned by a nonexempt employee.
- Employees are aware that any time worked outside the normal scheduled work hours requires prior approval from the employee's supervisor except in cases of emergencies. In emergency situations, supervisors must be notified as soon as possible.
- Nonexempt employees are not allowed to come in early and wait at their workstation or stay late at their workstation. Timesheets must reflect when the first official act of work begins and when the last official act of work is completed.
- Nonexempt employees are directed not to occupy their workstation before or after scheduled working hours or during meal periods so that they do not perform unauthorized work.
- Requests for use of FLSA compensatory time are accommodated unless the employee's absence would unreasonably burden the operational capacity of the work unit or significantly impact the delivery of agency services to the public.
- Employee work hours and/or minutes are not carried forward from one work period to the next.
- Employees are aware that if they perform work that is not requested and not authorized, they may be subject to disciplinary action.

In the event that a time sheet is lost or misplaced, do not reconstruct the time sheet. If an employee claims time worked over the maximum allowable and time records are unavailable, other forms of proof may be used to verify time worked. When time records are missing, other records of attendance such as training records, absentee reports, or any document with a date and time stamp may be used as forms of proof.

Submission:

At the end of the work period, all timesheets must be submitted to the designated local HR representative for leave entry.

The designated HR representative must consolidate information from timesheets completed by non-salaried employees on the *Hourly Payroll Summary Sheet* (Attachment 4) which is used to request payment for hourly employees. *Hourly Payroll Summary Sheets* must be forwarded to DNR_hourlytimesheets@dnr.ga.gov. The DNR Payroll unit is responsible for processing *Hourly Payroll Summary Sheets*.

Leave Keeping:

Each Division has designated leave keepers. These employees have been granted access to the Leave Usage module of TeamWorks/PeopleSoft and are responsible for maintaining employee leave records based on employee timesheets and leave requests. For all employees, leave used and compensatory time earned through work, and Holiday Deferral time must be properly calculated and entered into TeamWorks **after each work period**. (This is weekly for most employees.) Leave keepers must ensure that they receive accurately completed timesheets and leave requests prior to entry into TeamWorks. Actual hours and minutes (converted to decimals) must be recorded in TeamWorks. Leave balances are updated each night. Balances shown in TeamWorks (Employee Self Service) are only as accurate as the entries that have been made by the HR representatives. Leave accruals are processed semi-monthly (at the end of each pay period). Leave accrued at the end of a pay period is not available for use until the first day of the following pay period.

Leave Keepers should use the *Leave Program Guide* for guidance regarding leave entry. Locate the *Leave Program Guide* on the DNR intranet at http://dnrintranet.org/hr/leave_holidays.

It is a priority for FLSA compensatory time and Holiday Deferral to be used before any other type of leave. Therefore, when it is available in the employee's leave balance, leave keepers will charge absences to accumulated FLSA compensatory time or Holiday Deferral time balances in lieu of other requested paid leave, such as annual, sick or personal leave. An exception to this may be made for an employee to use personal leave for an approved absence rather than lose credit for it at the end of the calendar year.

In a work period that includes a designated state holiday, employees who earn leave, will earn State compensatory time if the hours physically worked plus the time the holiday was observed (employees did not work on the holiday) totals more than the maximum hours for the work period. (For example, 40 hours physically worked and 8 hours of observed holiday would result in 8 hours of State compensatory time when the work period maximum is 40 hours.) Eight hours is added to the 'State Holiday Credit' column on the line for the designated state holiday on the timesheet for the work period.

When an employee's timesheet reflects that he/she is over the maximum hours for the work period and a holiday observed and leave taken has caused him/her to exceed the maximum for the work period, the leave keeper should reduce the amount of leave taken in lieu of recording additional State compensatory time earned.

If an employee transfers to another agency, timesheets are not transferred with the employee. Upon transfer to another state agency, leave balances must be certified by the local leave keeper. Leave keepers certify the leave balances by email to the Office of Human Resources Transaction Unit or by checking the box for 'Leave verified and entered' on the transfer Personnel Action Request. Communication from the leave keeper must indicate that all leave taken by the transferred employee has been accurately entered as of the date of transfer.

NOTE: Information regarding leave transfer rules can be found in the following DNR SOPs: **HR602, Sick Leave** and **HR601, Annual Leave**.

Enforcement of Timekeeping Requirements:

Failure to follow timekeeping requirements is a violation of the *Terms and Conditions of Employment* supplement to the ePerformance Plan and may result in disciplinary action up to and including dismissal from employment. For additional information see SOP **HR023, Performance Management**.

Paid Holidays:

Holiday Timekeeping:

Full-time, eligible, salaried employees receive 8 hours of state holiday credit for holidays. This 8-hour credit should be reflected in the 'State Holiday Credit' column of the timesheet on the day of the holiday.

If an eligible employee works on a day proclaimed as a holiday, or if an eligible employee's Regular Day Off (RDO) falls on the holiday, the employee shall receive equivalent time off (Holiday Deferral). This paid time off is in addition to the observance of the RDO.

If an employee who earns leave, works partial hours and minutes on a designated state holiday, then only the amount of time worked (e.g., 5 hours) is awarded as Holiday Deferral earned. The remaining time for the eight-hour designated holiday is creditable time towards total time accumulations (e.g., 3 hours). Eight hours is added to the 'State Holiday Credit' column on the line for the designated state holiday on the timesheet for the work period. In this example, '3 hours of observed holiday' would be written in the 'Comments' section of the timesheet. The employee's time worked on a designated state holiday must be added to total hours/minutes worked in the work period, but this same holiday work for the holiday-eligible employee must not be double-added in the employee's State compensatory time balance for the work period, since the time is credited as Holiday Deferral earned.

Eligible employees who do not work on paid holidays, whose regularly-scheduled work hours are greater than the 8-hour holiday credit, (for example, an employees who works four 10-hour days) must adhere to one of the following timekeeping measures:

- Take leave for the difference between the 8 hours and the scheduled work hours (2 hours in this example); or
- Work the required time (2 hours) on other workdays in the same work period to make up the difference, at the discretion of the Appointing Authority.

Credit for the holiday cannot be used (reflected on the timesheet) in lieu of leave before the holiday to reach scheduled hours for the holiday week. Credit for the holiday earned in a holiday week may be used in a workweek that includes a holiday, in lieu of other paid leave, if it is used after the day designated as a holiday.

Timesheet Retention:

All timesheets must be kept for three full years and maintained in the facility that processes the timesheets where the employee is assigned (i.e. local office, region office, division office).

Attachments:

Attachment 1 – *Department Standard Timesheet (Manual)*

Attachment 2 – *Department Standard Timesheet (Automated)*

Attachment 3 – *DNR Timesheet (with Project Accounting section)*

Attachment 4 – *Hourly Payroll Summary Sheet*

Attachment 5 – *Employee Rights Under the Fair Labor Standards Act*