



Policy: Paid Time Off (PTO)
Effective: 1/1/2001
Revised: 7/8/2019 Rev: 6/02/2021
Department: Human Resources

Paid Time Off Policy

PURPOSE

Barona offers a generous accrual rate to ensure that staff members have ample paid time off benefits (PTO). Staff members are not to come to work when they are sick. By coming to work sick, staff members risk their health and that of players and co-workers. Managing the PTO accrual allows staff members to stay home when ill and mitigates the financial burden of staying home.

POLICY

1. PTO provides the opportunity to schedule time off for vacations, special days off, days to celebrate on the holiday or an alternative day, personal days, or receive payment for a day they call out sick.
2. Full-time and part-time staff members earn PTO based on their hours worked. This policy does not apply to temporary and on-call staff members.
3. Staff members begin accrual of PTO on their first day of work.

PTO Accrual Rates

Length of Service	Number of PTO Hours Earned (Based on full and part-time status)	Total Hours at Completion of Year
Start Date to 1 st year	up to 5.55 hours of PTO for 80 hours worked per pay period	Up to 144.30 (18 days)
1 st year to 4 th year	7.09 hours of PTO for 80 hours worked per pay period.	Up to 184.34 (23 days)
4 th year to 9 th year	8.63 hours of PTO for 80 hours worked per pay period.	Up to 224.38 (28 days)
9 th year and beyond	10.15 hours of PTO for 80 hours worked per pay period.	Up to 263.90 (33 days)

4. Staff members may begin using earned PTO the first day of the month following the first three full months of continuous employment.
5. Earned and taken PTO is documented on the staff member's regular paycheck stub.
6. If a staff member calls out and wishes to use PTO, they must be eligible and have earned the PTO available. In such a case, the staff member is paid PTO for the day on their next regular pay check. The manager includes the absence of the staff member in the attendance record per the Attendance Policy.
7. Only actively working staff members accrue PTO. PTO does not accrue on overtime hours.

8. PTO usage is subject to manager approval. PTO requests should be submitted at least 14 days in advance and up to 3 months in advance.
9. PTO will carry over year-to-year up to a maximum balance of 520 hours. When the accrual reaches 520 hours, the accrual will cease until PTO is used or cashed out.
10. Staff members can take PTO in whole days (eight or ten hours) or four-hour increments.
11. There is no maximum number of PTO hours that a staff member can cash out. However, a minimum request of 20 hours is required to process a PTO cash-out. Staff members may not cash out PTO if their earned balance is less than 40 hours. The IRS supplemental tax rate applies to all PTO cash-outs.
12. Staff members who feel ill are to remain at home. The staff member may be eligible to go into arrears in their PTO bank if they do not have sufficient hours earned. This exception to the policy will apply only in rare circumstances and requires a senior vice president (or above) signature on the PTO request form. The manager will note the absence in the staff member's attendance record per the Attendance Policy.
13. The maximum PTO arrearage is -40 hours. Staff members may not go into arrears more than once per year.
14. The advance of PTO hours will be paid back through the accrual process until the account is positive. When a staff member leaves the company before the PTO earned balance is above -40, Payroll deducts the negative hours from the final paycheck.
15. Staff member requests for a PTO cash-out must be submitted to Payroll the Friday before the pay date the cash-out is requested.
16. A request to have a PTO check issued outside the regular pay period, referred to as an emergency PTO cash-out request, is submitted to your Human Resources senior consultant. They will review the reason for the emergency and present it to a senior vice president (or above) for approval.
17. Any exceptions to this policy require the approval of a senior vice president (or above).

PROCEDURE

1. Staff members wishing to take paid time off will submit a PTO Request Form to their department manager indicating the specific hours and dates requested.
2. The manager will approve or disapprove the time off and notify the staff member of the determination.
3. The manager then forwards the approved PTO Request Form to Payroll for processing on the next payroll cycle.
4. Requests to cash out PTO may be submitted directly to Payroll by the staff member. The next paycheck will include the cash-out hours. The cash-out will be processed for less than requested if the full amount will cause the balance to drop below 40 hours.