

# Paid Time Off and Leave of Absence Policy and Guidelines

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## Table of Contents

<a href="#">Introduction</a> .....	1
<a href="#">Payout of PTO Upon Termination</a> .....	2
<a href="#">Changes In Policy</a> .....	2
<a href="#">Accrual Rate Tables</a> .....	3
<a href="#">Salary+</a> .....	3
<a href="#">Full-Time (Hourly and Salary)</a> .....	4
<a href="#">Part-Time (Hourly and Salary)</a> .....	4
<a href="#">Guidelines for When To Use PTO</a> .....	5
<a href="#">All Employees</a> .....	5
<a href="#">Guidelines for Specific Work Types</a> .....	5
<a href="#">Rule of Thumb for Taking PTO</a> .....	6
<a href="#">Unpaid Leave of Absence Policies</a> .....	6
<a href="#">Other Types of Leave</a> .....	7
<a href="#">Military Leave</a> .....	7
<a href="#">Jury Duty</a> .....	7
<a href="#">Leaves of Absence Not Accepted</a> .....	7
<a href="#">Family and Medical Leave Act Notification</a> .....	8
<a href="#">Failure to Return from Leave</a> .....	8
<a href="#">Salary Plus PTO Accrual Table</a> .....	9

## Introduction

Accend Services, Inc. provides Paid Time Off (PTO) to all regular employees regardless of full-time or part-time status. PTO is not a benefit that is mandated or governed by federal or Minnesota state labor laws, rather offered at our discretion with certain expectations for the way it is used by the employee, and with conditions for paying it out when employees terminate.<sup>1</sup>

Under this policy, employees accrue and use PTO in different ways depending on how they are paid, including *Hourly*, *Salary*, and *Salary+*. *Hourly* employees also accrue PTO at different rates if they work part-time versus full-time. PTO accrual in each position increases annually for the first eleven years of employment.

In developing our PTO accrual rate, we included 5 sick days annually in the calculation but we do not distinguish between sick or vacation time when the employee accrues and uses accrued time. An employee who rarely misses work for illness may have extra time for vacation. Full-time and Salary+ employees also accrue 5 *floating* paid days off during the year to celebrate the holidays that are important to their own culture, beliefs and family traditions.

PTO is a benefit that is meant to be used. An employee may accrue only up to maximum number hours of PTO equivalent to his or her full-time-equivalent (FTE) status. Once the employee reaches this maximum, he or she will stop accruing until he or she uses at least some PTO.

<sup>1</sup> The Minnesota Supreme Court found, in 2007 in [Lee v. Fresenius Medical Care, Inc.](#), that “employers are permitted to set conditions that employees must meet in order to exercise their earned right to vacation time with pay.”

## Payout of PTO Upon Termination

Accend also sets the following conditions for payout of accrued PTO when leaving employment:

- Accend will pay out accrued paid time off to employees who terminate their employment voluntarily *only* if the employee gives at least two weeks notice of leaving and fully honors that notice and has returned all equipment and resources. Employees in top administrative positions are asked to provide one month's notice.
- PTO cannot be used during the period of the termination notice.
- If otherwise eligible, terminating employees will be paid for accrued and unused PTO on a *payout schedule*, starting at 10% in the first year increasing 10% annually to 100% in the 10<sup>th</sup> year. Maximum payout of PTO for Salary+ employees is less *one week equivalent* to account for the additional one week accrual in this position provided for cancellations coverage.
- Accend will not pay out accrued paid time off to employees who
  - are terminated for misconduct;
  - fail to return company equipment or resources upon termination;
  - who quit without notice; or
  - fail to work out the full notice period.

The following chart shows the payout schedule and gives examples of a payouts for a full-time hourly employee's PTO hours upon terminating employment voluntarily with proper notice:

## Changes In Policy

This policy and guideline is subject to change. Employees should check the most recent version of this policy for guidance and ask for clarification as needed.

## Accrual Rate Tables

For Salary, Salary+, and full-time Hourly employees we developed accrual rates considering vacation, sick time and holidays. Salary+ employees accrue PTO based on billable hours and are paid at their base salary rate. Part-time Hourly employees accrue PTO at the same rates as full-time except that they do not accrue PTO for floating holidays. The following charts illustrate how we developed our PTO accrual schedule. Rates increase for all employees by the equivalent of one day off each year for the first 10 years of employment.

### Salary+

*Salary+* employees accrue paid time off on all *billable hours only*, not including travel. All employees in the same year of employment accrue at the same rate per hour, but accrue more or fewer hours each pay cycle depending on how many *billable hours* they work. When *Salary+* employees request PTO, they are paid at their base salary hourly equivalent rate.

Maximum accrual for *Salary+* employees is calculated is based on historical billable hours worked using a three-tiered full-time equivalency (FTE) calculation. Employees who bill 30 or more hours per week on the average are considered full-time. Employees billing 25 to 30 hours per week on the average are considered 0.8 FTE and those billing between 20 and 25 hours per week are 0.6 FTE. The following chart illustrates the three tiers of employment and gives examples of maximum accruals for each during the first and fourth years of employment.

Find the Table for *Salary+* Accruals [at the end of this policy](#).

## Full-Time (Hourly and Salary)

Full time employees, whether salary or hourly, accrue PTO as illustrated in this chart:

Full-Time (Salary and Hourly) PTO Schedule

Year of Employment	Sick Days	Floating Holidays	Vacation Days	Total PTO Equiv Days	PTO Hours /FTE	Acc Rate Calc/ Billable Hour	Max Accrual Hours	Max Accrual (Equiv Days)	Payout Schedule	Payout Max Hours	Payout Max Equiv Days
1	5	5	10	20	160	0.0769	128	16	10.00%	12.8	1.6
2	5	5	11	21	168	0.0808	136	17	20.00%	27.2	3.4
3	5	5	12	22	176	0.0846	144	18	30.00%	43.2	5.4
4	5	5	13	23	184	0.0885	152	19	40.00%	60.8	7.6
5	5	5	14	24	192	0.0923	160	20	50.00%	80	10
6	5	5	15	25	200	0.0962	168	21	60.00%	100.8	12.6
7	5	5	16	26	208	0.1000	176	22	70.00%	123.2	15.4
8	5	5	17	27	216	0.1038	184	23	80.00%	147.2	18.4
9	5	5	18	28	224	0.1077	192	24	90.00%	172.8	21.6
10	5	5	19	29	232	0.1115	200	25	100.00%	200	25
Over 10 Years	5	5	20	30	240	0.1154	200	25	100.00%	200	25

## Part-Time (Hourly and Salary)

Part-time employees accrue paid time off on all hours worked including travel. All employees in the same year of employment accrue at the same rate per hour, but accrue more or fewer hours each pay cycle depending on how many hours they work.

Part-Time (Salary and Hourly) PTO Schedule

Year of Employment	Sick Days	Floating Holidays	Vacation Days	Total PTO Equiv Days	PTO Hours /FTE	Acc Rate Calc/ Work Hour	Max Accrual Hours (*FTE)	Max Accrual (Equiv Days)	Payout Schedule	Payout Max Hours	Payout Max Equiv Days
1	5	0	10	15	120	0.0577	120	15	10.00%	12	1.5
2	5	0	11	16	128	0.0615	128	16	20.00%	25.6	3.2
3	5	0	12	17	136	0.0654	136	17	30.00%	40.8	5.1
4	5	0	13	18	144	0.0692	144	18	40.00%	57.6	7.2
5	5	0	14	19	152	0.0731	152	19	50.00%	76	9.5
6	5	0	15	20	160	0.0769	160	20	60.00%	96	12
7	5	0	16	21	168	0.0808	168	21	70.00%	117.6	14.7
8	5	0	17	22	176	0.0846	176	22	80.00%	140.8	17.6
9	5	0	18	23	184	0.0885	184	23	90.00%	165.6	20.7
10	5	0	19	24	192	0.0923	192	24	100.00%	192	24
Over 10 Years	5	0	20	25	200	0.0962	200	25	100.00%	200	25

# Guidelines for When To Use PTO

Rather than strict rules for when employees must use PTO, we provide these guidelines and ask that employees act with integrity in a spirit of partnership, using PTO as it is intended when taking time off or missing work for personal reasons.

## All Employees

- Take PTO for holidays when not working on a holiday that falls on a day when you would normally work.
- Take PTO when you miss work due to illness or injury.
- When taking planned extended time off (three or more days) request this in advance and make arrangements for clients to be seen as needed or other assigned duties completed by others while you are gone.
- When absent due to illness, contact your own clients and make arrangements for them to be seen or reschedule, then inform your supervisor.

## Guidelines for Specific Work Types

- **Hourly staff with fixed schedules**

Take PTO for the differences between normally scheduled hours and hours absent during any given week.

- **Hourly staff with flexible schedules**

Take PTO when you work less than what is typical or normal for the pay period or less than the number of hours assigned to you in a given week. When you cancel client appointments for personal reasons and are unable to make them up, take PTO for the missed appointments.

- **Salary<sup>+</sup> employees**

Take PTO when, for personal reasons (not working on certain days or working shorter days), you work less than your typical schedule and fall below your assigned range of full-time (30+ billable hours), 0.8-time (25-30 hours), or 0.6-time (20-25 hours) in a given pay period. Salary<sup>+</sup> employees accrue one week additional PTO as insulation against cancellations. This PTO will be paid out when clients cancel and the Salary<sup>+</sup> employee falls short of billable targets due to cancellations.

- **Salary Only employees**

You are not expected to use PTO to bring your total hours in a given pay period up to 80 (or smaller number of hours on which your salary is based), however, you should take PTO in the equivalent of *days* or *half-days* when working a short pay period for personal reasons.

When taking time off from a salaried position, request PTO in an increment equal to the number of hours on which your salary is based for a given *day* or *half day* (8 or 4 in the case of a 40-hour weekly position.)

## Rule of Thumb for Taking PTO

Take PTO when both of the following are true

- You worked fewer hours/provided fewer services to clients than scheduled/planned during a given pay period.
- You took personal time during the pay period when you would have otherwise worked, and you were unable to make up the time or services to clients during that pay period by flexing your schedule.

## Unpaid Leave of Absence Policies

Accend may grant unpaid leave for childbirth, injury, illness, surgery, temporary disability, family emergencies, bereavement, and other personal reasons under certain conditions, as follows:

- the employee requests the leave in writing with a start and end date; and
- the employee will not work elsewhere for pay at any time during the leave; and
- the employee uses at least one third of accrued PTO at the start of the leave; or
- due to previous illness or absence, the employee has exhausted PTO and is taking leave under the FMLA.

Additionally for specific types of leave:

- if the leave is for **medical reasons**, the employee provides a statement from a medical professional that requires time off for medical reasons;
- for mothers or fathers, **childbirth** leave is in the first twelve months after the birth of a child;
- if the leave is for **family emergencies**, the affected family member is a spouse, domestic partner, child, parent, or other close family member with whom the employees lives or for whom the employee will be the primary caregiver during the leave of absence.

All requests for leave must include a start date and end date, or, if the end date is unknown, the date by which the employee will contact us to make plans for return or discuss continuing need for leave. If a leave must be extended beyond the originally requested end date, the employee must make a second written request identifying the new return date.

The Executive Director or a delegate of the Executive Director must approve all leaves of absence.

## **Other Types of Leave**

### **Military Leave**

Accend Services shall grant non-paid leaves of absence for military duty. A member of the military should produce an official letter from his or her commanding officer as proof of activation for military service. Upon return from active duty in which the employee is assigned away from home, members of the military may optionally request additional unpaid personal leave of one day per week of active duty to set his or her personal affairs in order, not to exceed one week preceding activation and four weeks following termination of active duty.

### **Jury Duty**

Accend Services provides leave for jury duty. In most cases, jury duty does not require a staff member to miss work every day. Employees should make every effort to re-arrange schedules so that clients are seen and clients' needs are met. Accend Services offers a benefit that provides for lost income to ease the burden if called for a long trial. If employees wish to be reimbursed for lost time, they must use available PTO for the equivalent of the first three days missed due to jury duty. After this, Accend Services will pay regular employees wages or salary missed as a result of jury duty for up to two weeks. Wages paid for missed work shall be calculated by difference between the employees average regular billable (direct service) work hours or salary and the billable hours or time worked during the period of jury service. Non-billable and training wages are not included in this benefit.

### **Leaves of Absence Not Accepted**

Accend shall not grant leaves of absence if the employee will work for pay in any other job during the leave of absence. Stipends or expenses paid through educational grants, fellowships or scholarships, or for voluntary services are not necessarily for the purpose of this section considered paid employment for the purpose of considering the request for leave.

## Family and Medical Leave Act Notification

All employees who have been employed with Accend for at least one year and have worked at least 1000 hours in the past 12 months are eligible for unpaid leave under the Family and Medical Leave Act as described below.

All paid or unpaid time taken for these purposes and those described in Accend's unpaid leave policies above count cumulatively toward this leave total.

- Twelve workweeks of leave in a 12-month period for:
  - the birth of a child and to care for the newborn child within one year of birth;
  - the placement with the employee of a child for adoption or foster care and to care for the newly placed child within one year of placement;
  - to care for the employee's spouse, child, or parent who has a serious health condition;
  - a serious health condition that makes the employee unable to perform the essential functions of his or her job;
  - any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a covered military member on "covered active duty;" or
- Twenty-six workweeks of leave during a single 12-month period to care for a covered service member with a serious injury or illness if the eligible employee is the service member's spouse, son, daughter, parent, or next of kin (military caregiver leave).

## Failure to Return from Leave

Failure to return from paid or unpaid leave on the planned date, without first requesting and receiving authorization for additional time off, will constitute voluntary termination without notice by abandonment of the job. The employee failing to return will forfeit any remaining accrued PTO benefits and be ineligible for rehire.



# Salary Plus PTO Accrual Table

YOE	FTE	Bill Hrs/Wk	Bill Hrs/ Pay Period	Bill Hours/ Day	PTO Days/ Year	Annual Accrual Hours	Annual Accrual Weeks	Accrual/ Pay Period	Accrual/ Billed Hour	Max Accrual Hours	Max Term Payout
1	0.6	18	36	3.60	15.0	54	3	2.08	0.0577	36	2
1	0.6	20	40	4.00	15.0	60	3	2.31	0.0577	40	2
1	0.7	20	40	4.00	17.5	70	3.5	2.69	0.0673	50	3
1	0.7	22.5	45	4.50	17.5	78.75	3.5	3.03	0.0673	56	3
1	0.7	23	46	4.60	17.5	80.5	3.5	3.1	0.0673	58	4
1	0.8	23	46	4.60	20.0	92	4	3.54	0.0769	69	5
1	0.8	24	48	4.80	20.0	96	4	3.69	0.0769	72	5
1	0.8	25	50	5.00	20.0	100	4	3.85	0.0769	75	5
1	0.8	26	52	5.20	20.0	104	4	4	0.0769	78	5
1	0.9	26	52	5.20	22.5	117	4.5	4.5	0.0865	91	7
1	0.9	27	54	5.40	22.5	121.5	4.5	4.67	0.0865	95	7
1	0.9	27.5	55	5.50	22.5	123.75	4.5	4.76	0.0865	96	7
1	0.9	29	58	5.80	22.5	130.5	4.5	5.02	0.0865	102	7
1	1	29	58	5.80	25.0	145	5	5.58	0.0962	116	9
1	1	30	60	6.00	25.0	150	5	5.77	0.0962	120	9
1	1	32	64	6.40	25.0	160	5	6.15	0.0962	128	10
2	0.6	18	36	3.60	16.0	57.6	3.2	2.22	0.0615	40	4
2	0.6	20	40	4.00	16.0	64	3.2	2.46	0.0615	44	5
2	0.7	20	40	4.00	18.5	74	3.7	2.85	0.0712	54	7
2	0.7	22.5	45	4.50	18.5	83.25	3.7	3.2	0.0712	61	8
2	0.7	23	46	4.60	18.5	85.1	3.7	3.27	0.0712	62	8
2	0.8	23	46	4.60	21.0	96.6	4.2	3.72	0.0808	74	10
2	0.8	24	48	4.80	21.0	100.8	4.2	3.88	0.0808	77	11
2	0.8	25	50	5.00	21.0	105	4.2	4.04	0.0808	80	11
2	0.8	26	52	5.20	21.0	109.2	4.2	4.2	0.0808	83	11
2	0.9	26	52	5.20	23.5	122.2	4.7	4.7	0.0904	96	14
2	0.9	27	54	5.40	23.5	126.9	4.7	4.88	0.0904	100	15
2	0.9	27.5	55	5.50	23.5	129.25	4.7	4.97	0.0904	102	15
2	0.9	29	58	5.80	23.5	136.3	4.7	5.24	0.0904	107	16
2	1	29	58	5.80	26.0	150.8	5.2	5.8	0.1000	122	19
2	1	30	60	6.00	26.0	156	5.2	6	0.1000	126	19
2	1	32	64	6.40	26.0	166.4	5.2	6.4	0.1000	134	20
3	0.6	18	36	3.60	17.0	61.2	3.4	2.35	0.0654	43	8
3	0.6	20	40	4.00	17.0	68	3.4	2.62	0.0654	48	8
3	0.7	20	40	4.00	19.5	78	3.9	3	0.0750	58	11
3	0.7	22.5	45	4.50	19.5	87.75	3.9	3.38	0.0750	65	13
3	0.7	23	46	4.60	19.5	89.7	3.9	3.45	0.0750	67	13
3	0.8	23	46	4.60	22.0	101.2	4.4	3.89	0.0846	78	17
3	0.8	24	48	4.80	22.0	105.6	4.4	4.06	0.0846	82	17
3	0.8	25	50	5.00	22.0	110	4.4	4.23	0.0846	85	18
3	0.8	26	52	5.20	22.0	114.4	4.4	4.4	0.0846	88	19
3	0.9	26	52	5.20	24.5	127.4	4.9	4.9	0.0942	101	23
3	0.9	27	54	5.40	24.5	132.3	4.9	5.09	0.0942	105	23
3	0.9	27.5	55	5.50	24.5	134.75	4.9	5.18	0.0942	107	24
3	0.9	29	58	5.80	24.5	142.1	4.9	5.47	0.0942	113	25
3	1	29	58	5.80	27.0	156.6	5.4	6.02	0.1038	128	30
3	1	30	60	6.00	27.0	162	5.4	6.23	0.1038	132	31
3	1	32	64	6.40	27.0	172.8	5.4	6.65	0.1038	141	33

YOE	FTE	Bill Hrs/Wk	Bill Hrs/ Pay Period	Bill Hours/ Day	PTO Days/ Year	Annual Accrual Hours	Annual Accrual Weeks	Accrual/ Pay Period	Accrual/ Billed Hour	Max Accrual Hours	Max Term Payout
4	0.6	18	36	3.60	18.0	64.8	3.6	2.49	0.0692	47	12
4	0.6	20	40	4.00	18.0	72	3.6	2.77	0.0692	52	13
4	0.7	20	40	4.00	20.5	82	4.1	3.15	0.0788	62	17
4	0.7	22.5	45	4.50	20.5	92.25	4.1	3.55	0.0788	70	19
4	0.7	23	46	4.60	20.5	94.3	4.1	3.63	0.0788	71	19
4	0.8	23	46	4.60	23.0	105.8	4.6	4.07	0.0885	83	24
4	0.8	24	48	4.80	23.0	110.4	4.6	4.25	0.0885	86	25
4	0.8	25	50	5.00	23.0	115	4.6	4.42	0.0885	90	26
4	0.8	26	52	5.20	23.0	119.6	4.6	4.6	0.0885	94	27
4	0.9	26	52	5.20	25.5	132.6	5.1	5.1	0.0981	107	32
4	0.9	27	54	5.40	25.5	137.7	5.1	5.3	0.0981	111	34
4	0.9	27.5	55	5.50	25.5	140.25	5.1	5.39	0.0981	113	34
4	0.9	29	58	5.80	25.5	147.9	5.1	5.69	0.0981	119	36
4	1	29	58	5.80	28.0	162.4	5.6	6.25	0.1077	133	42
4	1	30	60	6.00	28.0	168	5.6	6.46	0.1077	138	43
4	1	32	64	6.40	28.0	179.2	5.6	6.89	0.1077	147	46
5	0.6	18	36	3.60	19.0	68.4	3.8	2.63	0.0731	50	16
5	0.6	20	40	4.00	19.0	76	3.8	2.92	0.0731	56	18
5	0.7	20	40	4.00	21.5	86	4.3	3.31	0.0827	66	23
5	0.7	22.5	45	4.50	21.5	96.75	4.3	3.72	0.0827	74	26
5	0.7	23	46	4.60	21.5	98.9	4.3	3.8	0.0827	76	27
5	0.8	23	46	4.60	24.0	110.4	4.8	4.25	0.0923	87	32
5	0.8	24	48	4.80	24.0	115.2	4.8	4.43	0.0923	91	34
5	0.8	25	50	5.00	24.0	120	4.8	4.62	0.0923	95	35
5	0.8	26	52	5.20	24.0	124.8	4.8	4.8	0.0923	99	37
5	0.9	26	52	5.20	26.5	137.8	5.3	5.3	0.1019	112	43
5	0.9	27	54	5.40	26.5	143.1	5.3	5.5	0.1019	116	45
5	0.9	27.5	55	5.50	26.5	145.75	5.3	5.61	0.1019	118	45
5	0.9	29	58	5.80	26.5	153.7	5.3	5.91	0.1019	125	48
5	1	29	58	5.80	29.0	168.2	5.8	6.47	0.1115	139	55
5	1	30	60	6.00	29.0	174	5.8	6.69	0.1115	144	57
5	1	32	64	6.40	29.0	185.6	5.8	7.14	0.1115	154	61
6	0.6	18	36	3.60	20.0	72	4	2.77	0.0769	54	22
6	0.6	20	40	4.00	20.0	80	4	3.08	0.0769	60	24
6	0.7	20	40	4.00	22.5	90	4.5	3.46	0.0865	70	30
6	0.7	22.5	45	4.50	22.5	101.25	4.5	3.89	0.0865	79	34
6	0.7	23	46	4.60	22.5	103.5	4.5	3.98	0.0865	81	35
6	0.8	23	46	4.60	25.0	115	5	4.42	0.0962	92	41
6	0.8	24	48	4.80	25.0	120	5	4.62	0.0962	96	43
6	0.8	25	50	5.00	25.0	125	5	4.81	0.0962	100	45
6	0.8	26	52	5.20	25.0	130	5	5	0.0962	104	47
6	0.9	26	52	5.20	27.5	143	5.5	5.5	0.1058	117	55
6	0.9	27	54	5.40	27.5	148.5	5.5	5.71	0.1058	122	57
6	0.9	27.5	55	5.50	27.5	151.25	5.5	5.82	0.1058	124	58
6	0.9	29	58	5.80	27.5	159.5	5.5	6.13	0.1058	131	61
6	1	29	58	5.80	30.0	174	6	6.69	0.1154	145	70
6	1	30	60	6.00	30.0	180	6	6.92	0.1154	150	72
6	1	32	64	6.40	30.0	192	6	7.38	0.1154	160	77

YOE	FTE	Bill Hrs/Wk	Bill Hrs/ Pay Period	Bill Hours/ Day	PTO Days/ Year	Annual Accrual Hours	Annual Accrual Weeks	Accrual/ Pay Period	Accrual/ Billed Hour	Max Accrual Hours	Max Term Payout
7	0.6	18	36	3.60	21.0	75.6	4.2	2.91	0.0808	58	28
7	0.6	20	40	4.00	21.0	84	4.2	3.23	0.0808	64	31
7	0.7	20	40	4.00	23.5	94	4.7	3.62	0.0904	74	38
7	0.7	22.5	45	4.50	23.5	105.75	4.7	4.07	0.0904	83	42
7	0.7	23	46	4.60	23.5	108.1	4.7	4.16	0.0904	85	43
7	0.8	23	46	4.60	26.0	119.6	5.2	4.6	0.1000	97	52
7	0.8	24	48	4.80	26.0	124.8	5.2	4.8	0.1000	101	54
7	0.8	25	50	5.00	26.0	130	5.2	5	0.1000	105	56
7	0.8	26	52	5.20	26.0	135.2	5.2	5.2	0.1000	109	58
7	0.9	26	52	5.20	28.5	148.2	5.7	5.7	0.1096	122	67
7	0.9	27	54	5.40	28.5	153.9	5.7	5.92	0.1096	127	70
7	0.9	27.5	55	5.50	28.5	156.75	5.7	6.03	0.1096	129	71
7	0.9	29	58	5.80	28.5	165.3	5.7	6.36	0.1096	136	75
7	1	29	58	5.80	31.0	179.8	6.2	6.92	0.1192	151	85
7	1	30	60	6.00	31.0	186	6.2	7.15	0.1192	156	88
7	1	32	64	6.40	31.0	198.4	6.2	7.63	0.1192	166	94
8	0.6	18	36	3.60	22.0	79.2	4.4	3.05	0.0846	61	34
8	0.6	20	40	4.00	22.0	88	4.4	3.38	0.0846	68	38
8	0.7	20	40	4.00	24.5	98	4.9	3.77	0.0942	78	46
8	0.7	22.5	45	4.50	24.5	110.25	4.9	4.24	0.0942	88	52
8	0.7	23	46	4.60	24.5	112.7	4.9	4.33	0.0942	90	54
8	0.8	23	46	4.60	27.0	124.2	5.4	4.78	0.1038	101	62
8	0.8	24	48	4.80	27.0	129.6	5.4	4.98	0.1038	106	66
8	0.8	25	50	5.00	27.0	135	5.4	5.19	0.1038	110	68
8	0.8	26	52	5.20	27.0	140.4	5.4	5.4	0.1038	114	70
8	0.9	26	52	5.20	29.5	153.4	5.9	5.9	0.1135	127	81
8	0.9	27	54	5.40	29.5	159.3	5.9	6.13	0.1135	132	84
8	0.9	27.5	55	5.50	29.5	162.25	5.9	6.24	0.1135	135	86
8	0.9	29	58	5.80	29.5	171.1	5.9	6.58	0.1135	142	90
8	1	29	58	5.80	32.0	185.6	6.4	7.14	0.1231	157	102
8	1	30	60	6.00	32.0	192	6.4	7.38	0.1231	162	106
8	1	32	64	6.40	32.0	204.8	6.4	7.88	0.1231	173	113

YOE	FTE	Bill Hrs/Wk	Bill Hrs/ Pay Period	Bill Hours/ Day	PTO Days/ Year	Annual Accrual Hours	Annual Accrual Weeks	Accrual/ Pay Period	Accrual/ Billed Hour	Max Accrual Hours	Max Term Payout
9	0.6	18	36	3.60	23.0	82.8	4.6	3.18	0.0885	65	42
9	0.6	20	40	4.00	23.0	92	4.6	3.54	0.0885	72	47
9	0.7	20	40	4.00	25.5	102	5.1	3.92	0.0981	82	56
9	0.7	22.5	45	4.50	25.5	114.75	5.1	4.41	0.0981	92	63
9	0.7	23	46	4.60	25.5	117.3	5.1	4.51	0.0981	94	64
9	0.8	23	46	4.60	28.0	128.8	5.6	4.95	0.1077	106	75
9	0.8	24	48	4.80	28.0	134.4	5.6	5.17	0.1077	110	77
9	0.8	25	50	5.00	28.0	140	5.6	5.38	0.1077	115	81
9	0.8	26	52	5.20	28.0	145.6	5.6	5.6	0.1077	120	85
9	0.9	26	52	5.20	30.5	158.6	6.1	6.1	0.1173	133	96
9	0.9	27	54	5.40	30.5	164.7	6.1	6.33	0.1173	138	100
9	0.9	27.5	55	5.50	30.5	167.75	6.1	6.45	0.1173	140	101
9	0.9	29	58	5.80	30.5	176.9	6.1	6.8	0.1173	148	107
9	1	29	58	5.80	33.0	191.4	6.6	7.36	0.1269	162	120
9	1	30	60	6.00	33.0	198	6.6	7.62	0.1269	168	124
9	1	32	64	6.40	33.0	211.2	6.6	8.12	0.1269	179	132
10	0.6	18	36	3.60	24.0	86.4	4.8	3.32	0.0923	68	50
10	0.6	20	40	4.00	24.0	96	4.8	3.69	0.0923	76	56
10	0.7	20	40	4.00	26.5	106	5.3	4.08	0.1019	86	66
10	0.7	22.5	45	4.50	26.5	119.25	5.3	4.59	0.1019	97	75
10	0.7	23	46	4.60	26.5	121.9	5.3	4.69	0.1019	99	76
10	0.8	23	46	4.60	29.0	133.4	5.8	5.13	0.1115	110	87
10	0.8	24	48	4.80	29.0	139.2	5.8	5.35	0.1115	115	91
10	0.8	25	50	5.00	29.0	145	5.8	5.58	0.1115	120	95
10	0.8	26	52	5.20	29.0	150.8	5.8	5.8	0.1115	125	99
10	0.9	26	52	5.20	31.5	163.8	6.3	6.3	0.1212	138	112
10	0.9	27	54	5.40	31.5	170.1	6.3	6.54	0.1212	143	116
10	0.9	27.5	55	5.50	31.5	173.25	6.3	6.66	0.1212	146	119
10	0.9	29	58	5.80	31.5	182.7	6.3	7.03	0.1212	154	125
10	1	29	58	5.80	34.0	197.2	6.8	7.58	0.1308	168	139
10	1	30	60	6.00	34.0	204	6.8	7.85	0.1308	174	144
10	1	32	64	6.40	34.0	217.6	6.8	8.37	0.1308	186	154
11	0.6	18	36	3.60	25.0	90	5	3.46	0.0962	72	59
11	0.6	20	40	4.00	25.0	100	5	3.85	0.0962	80	66
11	0.7	20	40	4.00	27.5	110	5.5	4.23	0.1058	90	77
11	0.7	22.5	45	4.50	27.5	123.75	5.5	4.76	0.1058	101	86
11	0.7	23	46	4.60	27.5	126.5	5.5	4.87	0.1058	104	89
11	0.8	23	46	4.60	30.0	138	6	5.31	0.1154	115	101
11	0.8	24	48	4.80	30.0	144	6	5.54	0.1154	120	106
11	0.8	25	50	5.00	30.0	150	6	5.77	0.1154	125	110
11	0.8	26	52	5.20	30.0	156	6	6	0.1154	130	114
11	0.9	26	52	5.20	32.5	169	6.5	6.5	0.1250	143	129
11	0.9	27	54	5.40	32.5	175.5	6.5	6.75	0.1250	149	134
11	0.9	27.5	55	5.50	32.5	178.75	6.5	6.88	0.1250	151	136
11	0.9	29	58	5.80	32.5	188.5	6.5	7.25	0.1250	160	144
11	1	29	58	5.80	35.0	203	7	7.81	0.1346	174	160
11	1	30	60	6.00	35.0	210	7	8.08	0.1346	180	165
11	1	32	64	6.40	35.0	224	7	8.62	0.1346	192	176

Year 11 is the maximum accrual.