

University of Kansas, Human Resources & Equal Opportunity (HR/EO) & the Payroll Office Guide to Eligibility for and Reporting of Holidays

This guide addresses holiday eligibility and reporting of holidays for university support staff, unclassified professional staff and fiscal year faculty/academic staff.

Student employees and academic year faculty/academic staff are not eligible for holiday compensation; therefore these guidelines do not apply to them.

This is a general guide to assist with most scenarios; please contact HR/EO hrdept@ku.edu if you have specific situations not covered below.

Terminology:

- **Academic Staff:** Type of employee category. Academic staff employees are generally paid on an academic year (AY) basis or due to the nature of their work may be paid on a fiscal year (FY) basis.
- **Appointing Authority:** Director of KU Human Resources & Equal Opportunity or designee.
- **Earnings Codes:** Categorize the type of work or leave that is to be reported in the HR/Payroll system to calculate hours to be paid and if applicable to adjust leave balances. Please refer to the [University of Kansas Time and Leave Reporting Codes/Earnings Codes](#) located on the HR/EO web site www.hreo.ku.edu/files/documents/earncodes.xls.
- **Exempt/Non-Exempt:** Fair Labor Standards Act (FLSA) determination made by HR/EO. Exempts and non-exempts report leave taken and time worked differently. Exempts are paid on a salaried basis; Non-Exempts are paid on an hourly basis.
- **Faculty** – Type of employee category. Faculty are generally paid on an academic year (AY) basis or those who hold central administrative or another type of position may be paid on a fiscal year (FY) basis.
- **Full-time:** Position designated as 40 hours per week.
- **Holiday Compensation:** Either holiday pay or holiday compensatory time is given for hours “worked” on the holiday. Common earnings codes used are Holiday Pay - HDP (paid at 1.5 X rate & adds to gross); or Holiday Compensation – HCP (earned at 1.5 hours worked & adds to the holiday compensatory time balance); or Holiday Compensation HCC (earned at 1 hour for hour worked & adds to the holiday compensatory time balance for hour worked).
- **Holiday Credit:** Holiday pay. This is pay for the holiday or to increase the holiday compensation when the holiday falls outside the work schedule and is to be taken later. Common earnings codes used are HDC/ HDE for recording the holiday for payment or HCC to add to the holiday compensatory time balance for later use.
- **HR/EO:** Acronym for the Department of Human Resources and Equal Opportunity. Departmental email hrdept@ku.edu, phone 785/864-4946, 103 Carruth-O’Leary Hall, web site www.hreo.ku.edu.
- **HR/Pay:** Human Resources and Payroll System – database name is HRSA.
- **Irregular Work Schedule:** Positions that do not have a set weekly schedule and if non-exempt are coded as hourly in the HR/Payroll database.
- **K.A.R.:** State of Kansas Administrative Regulations.
- **Part-time:** position designated to work less than 40 hours per week.
- **Regular Work Schedule:** Positions that have a set weekly schedule and, if non-exempt, are coded as exception hourly in the HR/Payroll database.
- **Regular Position:** Is eligible for employer subsidized benefits (excluding FTE eligibility) and is eligible to earn leave and does not have the 999 hours limit per year.

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- **Temporary (non student) Position:** Is not eligible for employer subsidized benefits and is not to exceed 999 paid hours in a calendar year and is generally not to continue past one year. More Information see [Guidelines for Appointment with Special Conditions \(www.hreo.ku.edu/forms/files/Guidelines_Appts_w_Special_Conditions_of_Employment.pdf\)](http://www.hreo.ku.edu/forms/files/Guidelines_Appts_w_Special_Conditions_of_Employment.pdf).
- **UPS:** Type of employee category. Unclassified Professional Staff.
- **USS:** Type of employee category. University Support Staff.

Guiding Principles:

1) Legal versus Officially Observed:

- a) If an employee works on either the legal holiday or the officially observed holiday, but not both, the day on which the employee works is considered the holiday for the purpose of holiday compensation.
- b) The officially observed holiday will still be the basis when determining the hours of holiday credit to be given. If an employee works on both the legal holiday and the officially observed holiday, the day in which the employee works the most hours is considered the holiday. If the employee works the same number of hours on both days, the employee will receive holiday compensation for the day which is most advantageous for the employee and will not receive holiday compensation for the other day worked.
- c) If the Governor designates two consecutive days during the normal regular work week of Monday through Friday as a holiday (e.g. Thanksgiving and the day following) an employee who is required to work on both days shall receive the appropriate holiday credit and holiday compensation in accordance with K.A.R. 1-9-2 for both days.

2) Holiday Pay for Non-exempt Regular Position Employee Working Full-time:

- a) Holiday Credit is given for USS, UPS, and fiscal year faculty/academic staff.
- b) The hours of holiday credit are equal to the number of hours the employee is regularly scheduled to work on that day.
- c) If the holiday falls on a day the employee is not regularly scheduled to work, see section 8 of this guide Holiday Credit – Regular Position - Non-standard Workweek to determine the appropriate number of holiday hours or how to rearrange the work schedule.
- d) USS and non-exempt UPS/Faculty/Academic staff will receive holiday compensation or pay at 1.5 times the hours worked.
- e) Holiday compensation may be entered as Holiday Pay or Holiday Compensatory Time hours, depending on agency policy. KU, Lawrence policy is to report as compensatory time rather than pay unless the department has budgetary and HR/EO approval for pay. Common earnings codes used for this are HCC, HCP or HDP. Do not remove the defaulted earnings code of HDE; this code pays for the holiday credit.
- f) If it is determined to pay the holiday credit that was not used, enter Holiday Compensatory Time Payout (HTP) and the hours of Holiday Credit that should be paid.

3) Holiday Pay for Non-exempt Regular Position Employee Working Less Than Full-time on a Regular Schedule:

- a) Holiday Credit is given if the holiday falls on a day the employee is regularly scheduled to work for USS, UPS, and fiscal year faculty/academic staff. You may need to remove the HDE (code that pays for this holiday credit) or adjust the hours for the defaulted earnings code based on the rules.
- b) The hours of holiday credit are equal to the number of hours the employee is regularly scheduled to work on that day.
- c) If the holiday falls on a day the employee is not regularly scheduled to work, the employee will not receive holiday credit.

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- d) USS and non-exempt UPS/Faculty/Academic staff will receive holiday compensation or pay at 1.5 times the hours worked.
 - e) Holiday compensation may be entered as Holiday Pay or Holiday Compensatory Time hours, depending on agency policy. KU, Lawrence policy is to report as compensatory time rather than pay unless the department has budgetary and HR/EO approval for pay. Common earnings codes used for this are HCC, HCP or HDP.
 - f) Contact HR/EO if you have a part-time regular employee who is in overtime status and worked on a holiday.
 - g) If it is determined to pay the holiday credit that was not used, enter Holiday Compensatory Time Payout (HTP) and the hours of Holiday Credit that should be paid.
- 4) Holiday Pay for Non-exempt Regular Position Employee Working Less Than Full-time on an Irregular Schedule:
- a) Holiday Credit is not given. You may need to remove the HDE (code that pays for this holiday credit) if it defaults into the time and leave panels based on the rules.
 - b) If the employee works on the holiday, the employee shall receive holiday compensation, unless the employee is in overtime status.
 - c) USS and non-exempt UPS will receive holiday compensation at 1.5 times the hours worked (HCP).
 - d) Contact HR/EO if you have a part-time regular employee who is in overtime status and worked on a holiday.
- 5) Holiday Pay for Exempt Regular Position Employee Working Full-time:
- a) Holiday Credit is given.
 - b) It is not a state or federal requirement to provide holiday compensation for an exempt employee who works on the holiday. Kansas Board of Regents' policy allows exempt USS, UPS and fiscal year faculty/academic staff to receive holiday compensation (if required to work).
 - c) Holiday compensation may be entered as Holiday Pay or Holiday Compensatory Time hours, depending on agency policy. KU, Lawrence policy is to report as compensatory time rather than pay unless the department has budgetary and HR/EO approval for pay. Common earnings codes used for this are HCC, HCP or HDP. Do not remove the defaulted earnings code of HDE; this code pays for the holiday credit.
 - d) UPS and fiscal year faculty/academic staff will receive holiday compensation at 1 times the hours worked. USS will receive holiday compensation at 1.5 times the hours worked.
 - e) If it is determined to pay the holiday credit that was not used, enter Holiday Compensatory Time Payout (HTP) and the hours of Holiday Credit that should be paid.
- 6) Holiday Pay for Exempt Regular Position Employee Working Less than Full-time:
- a) Holiday Credit is given if the holiday falls on a day the employee is regularly scheduled to work.
 - b) The hours of holiday credit are equal to the number of hours the employee is regularly scheduled to work on that day.
 - c) If the holiday falls on a day the employee is not regularly scheduled to work, the employee will not receive holiday credit.
 - d) It is not a state or federal requirement to provide holiday compensation for an exempt employee who works on the holiday. Kansas Board of Regents' policy allows exempt USS, UPS and fiscal year faculty/academic staff to receive holiday compensation (if required to work).

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- e) Holiday compensation may be entered as Holiday Pay or Holiday Compensatory Time hours, depending on agency policy. KU, Lawrence policy is to report as compensatory time rather than pay unless the department has budgetary and HR/EO approval for pay. Common earnings codes used for this are HCC, HCP or HDP. Do not remove the defaulted earnings code of HDE; this code pays for the holiday credit.
- f) UPS and fiscal year faculty/academic staff will receive holiday compensation at 1 times the hours worked. USS will receive holiday compensation at 1.5 times the hours worked.
- g) If it is determined to pay the holiday credit that was not used, enter Holiday Compensatory Time Payout (HTP) and the hours of Holiday Credit that should be paid.

7) Holiday for *Temporary Position (Non Student) Employees*:

- a) Temporary employees are not eligible for holiday credit or accruing any compensatory time.
- b) If a temporary non-exempt staff/faculty employee works the holiday the actual hours worked are to be reported as regular hours.
- c) Temporary exempt staff/faculty employee's pay is not affected by holidays.

8) Holiday Credit – *Regular Position - Non-standard Workweek*:

- a) Kansas Administrative Regulation (K.A.R.) 1-9-2 states, "For each holiday, each full-time employee shall receive holiday credit equal to the number of hours regularly scheduled to work, subject to the provisions of paragraph (b) (2).
- b) Subsection (b)(2) of K.A.R. 1-9-2 states, "Each full-time employee who works a nonstandard workweek shall receive the same number of holidays in a calendar year as employees whose regular work schedule is Monday through Friday...."
- c) Examples (for full-time non-exempt (hourly) employees):
 - i) The holiday is on Friday. The employee's normal work schedule is 10 hours each day Tuesday, Wednesday, Thursday, and Friday. The employee should receive 10 hours holiday credit on Friday.
 - ii) The holiday is on Friday. The employee's normal work schedule is 12 hours each day Tuesday, Wednesday and Thursday. On Friday's, the employee is regularly scheduled for 4 hours. The employee should receive 4 hours holiday credit on Friday.
 - iii) The holiday is on Friday. The employee's normal work schedule is 4 hours on Tuesday and 12 hours each day Wednesday, Thursday and Friday. The employee should receive 12 hours holiday credit on Friday.
 - iv) The holiday is on Wednesday. The employee's work week is 07:01 am – 07:00 am, Sunday through Sunday. The employee is scheduled to work both Tuesday and Wednesday from 10 pm - 7 am, with a one hour unpaid lunch break, on both days. If the employee is not in overtime status, the employee will receive 8 hours holiday credit on Wednesday and 8 hours of holiday compensation on Wednesday (for those hours worked from 10 pm Wednesday night through 7 am Thursday morning). The employee would receive regular compensation (non-holiday compensation) for those hours worked on Tuesday (10 pm Tuesday night through 7 am Wednesday morning).

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- d) It is acceptable for a department to make a policy call to switch employees back to a standard 8 hour per day, 5 day per week, work schedule during the week of a holiday to avoid issues with varying hours of holiday credit. Notice to the employee must occur at least five days prior to the beginning of the workweek and must be approved by the Director of HR/EO.
- e) It is acceptable for a department to make a policy call to rearrange an employee's scheduled day off to avoid having to pay more than is normally paid to an employee during the week that contains a holiday and must be approved the Director of HR/EO.
 - i) Example: if the holiday is Monday and the employee normally works 10 hours Tuesday through Friday, the department may schedule the employee's day off for Tuesday. The result is the employee would receive 10 hours Holiday Credit on Monday and 30 hours of Regular pay for working 10 hours Wednesday, Thursday and Friday.
 - ii) If the employee is not scheduled to work on the holiday and their schedule is not modified, it is the KU HR/EO policy to grant holiday compensation based on the hours scheduled to work on the latest day before the holiday. The credit of this holiday compensatory hours (earnings code HCC) does not count towards the overtime/FLSA limit for the week but it does add to the employee's holiday compensation to be taken at a later time.
 - iii) If the employee is eligible and receives holiday credit (earnings code HDC/HDE) as the holiday falls on their scheduled work day or their work schedule is rearranged so they can take the holiday that week, KU HR/EO Policy allows the HDC to count towards the overtime/FLSA limit for the week.
- f) Facilities Operations custodial staff whose shift crosses over midnight will operate on a 7:01 a.m. to 7:00 a.m. work day schedule and their work week is Sunday 7:01 a.m. to Sunday 7:00 a.m.
- g) Public Safety staff whose shift work day crosses over midnight will be granted, if otherwise eligible, holiday credit or holiday compensation based on their regularly scheduled shift work day instead of their calendar work day.

9) Holiday Credit - Regular Position - Workers Compensation:

An employee who is receiving workers compensation wage replacement is entitled to Holiday Credit based on the hours the employee is regularly scheduled to work on that day, in accordance with the provisions of K.A.R. 1-9-2.

10) Holiday Credit and Leave Without Pay:

- a) Kansas Administrative Regulation 1-9-2(i) states, "An employee who is on leave without pay for any amount of time either on the last working day before a holiday or the first working day following a holiday shall not receive holiday credit, unless approved by the appointing authority." The appointing authority (Director of HR/EO) has the ability to either approve or disallow holiday credit in leave without pay situations.
- b) Holiday credit will not be approved if an employee is on suspension or leave without pay because of a disciplinary action.

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11) Holiday Credit – Non-Exempt Regular Employees Overtime Compensation:

- a) University Support Staff and Unclassified Professional Staff – KU, Lawrence policy (1/27/06) allows holiday credit (not compensation) to count toward the overtime eligibility for *non-exempt* staff. The HDC earnings codes are used to record when the employee takes the holiday that week or when the holiday falls on their scheduled day to work (see #7 Holiday Credit –Non Standard Work Week). No other forms of paid leave will count toward the calculation of overtime, e.g. neither sick nor vacation leave. Timekeepers should use the earnings codes HDC to count holiday credit towards the “hours worked/FLSA limit” for non-exempts.
- b) If the regular full-time employee did not work or take the holiday during the week the holiday occurred and they are given holiday compensation to use at a later date. This holiday compensation does not count towards the “hours worked/FLSA limit.”
- c) Example: The holiday is on Monday and the employee did not work on the holiday. The employee was eligible to receive holiday credit. The employee worked the rest of the week as scheduled and worked an additional 4 hours on Saturday of the same week. The 4 hours on Saturday will be compensated at the rate of 1 ½ hours for the additional 4 hours, i.e. 6 hours of compensatory time.

12) Holiday Credit – Separation from Service:

- a) Kansas Administrative Regulation 1-9-2 (j) states, “Any employee whose last day at work before separating from state service is the day before a regularly scheduled holiday shall not receive holiday credit for the holiday.
- b) Example: The scheduled holiday is Friday, November 11th. The employee requested his/her termination be effective Saturday, November 12th in order to be paid the holiday but the employee’s last date of employment (either working or using leave) is really Thursday, November 10th, the effective date of the termination is to be Friday, November 11th and the employee does not receive holiday credit for the holiday on the 11th (K.A.R. 1-9-2 (j)). If the employee is retiring, please check with HR/EO Benefits to determine the impact of changing a retirement termination date.

Related Materials:

- Time and Leave Reporting/Earnings Codes is located on the HR/EO web site at www.hreo.ku.edu/forms/files/earncodes.xls.
- Job Codes/Titles with employee categories is located on the HR/EO web site at www.hreo.ku.edu/files/documents/JobCodes.xls.
- Holiday Compensation Chart for Regular Employee Who Worked on a Holiday www.hreo.ku.edu/files/documents/holiday_comp_chart.pdf.
- Holiday Listing www.hreo.ku.edu/benefits_pay/leaves_holidays/holiday_listing.
- Holiday Policy documents.ku.edu/policies/hreo/HolidayPolicy.htm.
- Other Leave and Holiday information www.hreo.ku.edu/policies_procedures/category_details/7.