

STATE AUDITOR'S OFFICE
LEAVE INTERPRETATION 86-06¹

TO: Human Resources Directors

DATE: July 9, 1986

SUBJECT: Allowable carryover of annual leave for an employee whose anniversary date is in August.

Question:

What is the allowable carryover of annual leave for an employee who completes 20 years of service on August 15?

Answer:

An employee who has 20 years of total state employment at the end of the fiscal year may carry over 388 hours from one fiscal year to the next fiscal year.

Texas Government Code, Section 661.152 (d), states that an employee accrues vacation leave and may carry vacation leave forward from one fiscal year to the next in accordance with the following schedule:

Employees with Total State Employment of:	Hours Accrued Per Month for Full-time Employment	Maximum Hours Carried Forward From One Fiscal Year to the Next for a Full-time Employee
Less than 2 years	8	180
At least 2 but less than 5 years	9	244
At least 5 but less than 10 years	10	268
At least 10 but less than 15 years	11	292
At least 15 but less than 20 years	13	340
At least 20 than less than 25 years	15	388
At least 25 but less than 30 years	17	436
At least 30 but less than 35 years	19	484
At least 35 years or more	21	532

Texas Government Code, Section 661.152 (g), states that if an employee's state employment anniversary date occurs on the first calendar day of a month, the employee begins to accrue vacation leave at a higher rate on the first calendar day of the appropriate month. Otherwise, the employee begins to accrue vacation leave at the higher rate on the first calendar day of the month following the anniversary date. Because the employee's anniversary date is August 15, the employee will accrue 13 hours of annual leave on August 1 and 15 hours of annual leave on September 1.

Texas Government Code, Section 661.152 (h), states that an employee is entitled to carry forward from one fiscal year to the next the balance of unused accumulated vacation leave that does not exceed the maximum number of hours allowed. As of the end of the fiscal year (August 31), the employee has completed 20 years of service and is therefore entitled to carry over 388 hours of annual leave.

¹ This is an updated version of this State Auditor's Office Leave Interpretation. It was updated in 2011 to primarily reflect statutory changes. The previous version can be found at http://www.hr.sao.state.tx.us/Statutes/LI86-06_old.html