Agency Leave Liability Report

Overview

The Agency Leave Liability report provides an agency's leave liability information used in detail, by fund ID, and by leave type for agency financial statements. Preliminary and final reports are produced in July of each year. The preliminary reports can be used by agencies to pre-audit the data before the final report is run. Missing timesheets and incorrect Key Service Dates can result in overstatement or understatement of an agency's leave liability and agencies should make any needed corrections prior to the generation of the final report. The dates for the generation of the preliminary and final report are stated in the People First Annual Leave Liability Reports communication along with due dates for approving timesheets.

The data in this report is pulled from the Data Warehouse leave liability materialized view which is updated monthly (August through June) on the first weekend of each month. **When this report is generated during August through June, the data will be as of the first weekend of the current month.** During the month of July the materialized view is updated in conjunction with the preliminary and final report generation dates as stated in the People First annual Leave Liability Reports communication. **Once the final report is generated in July, the data becomes static and is no longer refreshed.**

Access the Agency Leave Liability report from the Reports tile in the Budget Reports section of the People First System. The report returns only one format type when processed. The format type (i.e., Excel, PDF) is included in the report title.

Refer to the Running Reports in People First instructional guide for additional information on processing data warehouse reports.

Definitions for Details Report

The report includes the following fields:

- Agency Code- Agency OLO
- Leave Type – Annual, Sick, FLSA Special Comp or Special Compensatory
- FLAIR Org – FLAIR Org for the position
- Pos Num– Position number
- Ret Code – Employee's retirement code
- FLAIR Account Code – 29 Digit FLAIR Account Code for the position
- Fund ID – This 15-digit code is derived as follows:
  - Digits 1 and 2 – Agency code for the position
  - Digits 3 through 6 – 0000
  - Digits 7 and 8 – Grant fund code for the position
  - Digit 9 – State fund code for the position
- Pay Area – The employee's pay cycle; UB for biweekly and UM for monthly

- CBU Code / Description – Collective bargaining unit (CBU) code and description for the selected employee's position
- Appt ID – Employee's appointment ID
- Begin Bal – Employee's leave balance on the first day of the fiscal year or start date at the agency if hired during the year
- Used Bal – Sum of the leave used for the employee during the fiscal year
- Accr Bal – Sum of the leave accrued for the employee during the fiscal year
- Adj Bal – Sum of leave adjustments (both positive and negative) processed for the employee during the fiscal year. This amount includes rollover hours
- End Bal – Employee's leave balance as of the last day of the fiscal year
- Class Code – Class code for the position
- Pay Plan – Pay Plan (employee subgroup) for the position
- Employee – Employee's full name (first, middle initial, last)
- Service Months – Number of creditable service months from the Key Service Dates screen
- Inter Dept ID – Interdepartment ID for the position
- Warrant Dist Nbr – Warrant distribution number for the position
- Pay Rate – Employee's rate. This includes the employee's base rate of pay plus additives, Criminal Justice Incentive Pay (CJIP) and Fire Fighter Incentive Pay. Military Supplemental Pay is not included
- Adj Rate – Amount from the employee's pay rate plus retirement, Social Security and Medicare contribution amounts. Note: The retirement contribution is only included for annual and FLSA compensatory leave
- HR Rate – Hourly rate of pay is calculated as follows:
    - Full-time biweekly employee – Adjusted rate of pay multiplied by 26 and divided by 2080
    - Part-time biweekly employee – Adjusted rate of pay multiplied by 26, divided by 2080 (2080 multiplied by full-time equivalency (FTE))
    - Full-time monthly employee – Adjusted rate of pay multiplied by 12 and divided by 2080
    - Part-time monthly employee – Adjusted rate of pay multiplied by 12 and divided by 2080 (2080 multiplied by FTE)
    - Florida School for the Deaf and the Blind (contract employees) – Based on the last character of the Inter-Department ID for the employee:
        - A – Adjusted rate of pay multiplied by 20.7 divided by 1656
        - B – Adjusted rate of pay multiplied by 21.5 divided by 1720
        - C – Adjusted rate of pay multiplied by 24.0 divided by 1920
        - E – Adjusted rate of pay multiplied by 24 divided by 1520
        - F – Adjusted rate of pay multiplied by 26 divided by 1520

- G – Adjusted rate of pay multiplied by 26 divided by 1840
- J – Adjusted rate of pay multiplied by 26 divided by 1656
- K – Adjusted rate of pay multiplied by 26 divided by 1720
- L – Adjusted rate of pay multiplied by 21 divided by 1520
- M – Adjusted rate of pay multiplied by 26 divided by 1680
- N – Adjusted rate of pay multiplied by 26 divided by 1920
- Any other letter – Adjusted rate of pay multiplied by 26 divided by 2080

- Ret Contr Rate – Retirement contribution rate amount for the employee's retirement code multiplied by the employee's rate of pay. Only populated for annual and FLSA compensatory leave

- Social Security Rate – Social Security contribution rate amount. If the employee's annual rate of pay is greater than the Social Security gross max in which the fiscal year ends, the current year Social Security gross amount is multiplied by 6.2 percent and divided by 26 for biweekly employees or 12 for monthly employees. For example, the Social Security gross amount for 2021 is $142,800. The Social Security contribution annual amount will be $8,853.60 ($142,800 * 0.062 = $8,853.60)

  If the employee's annual rate of pay is less than the current Social Security Gross Max in which the fiscal year ends, the employee's annual rate of pay is multiplied by 6.2 percent The employee's annual rate of pay amount is calculated as follows:

  Standard biweekly employee – Pay rate multiplied by 26

  Standard monthly employee – Pay rate multiplied by 12

  For the Florida School for the Deaf and the Blind, the employee's annual rate of pay amount is calculated based on the first letter of the Inter-Department ID as follows:

  - A – Employee's rate of pay multiplied by 20.7
  - B – Employee's rate of pay multiplied by 21.5
  - C – Employee's rate of pay multiplied by 24.0
  - E – Employee's rate of pay multiplied by 24.0
  - L – Employee's rate of pay multiplied by 21.0
  - Any other letter – standard biweekly calculation

- Medicare Rate – Medicare contribution rate amount. This is the employee's annual rate of pay multiplied by 1.45 (0.0145) percent

- Begin Liability Rate – Amount is calculated based on the leave type as follows:

  - Annual Leave (Leave Type 51)

    - For Pay Plan 33 only – If the employee's annual leave balance is less than or equal to 480 hours, multiply the employee's beginning leave balance by the hourly rate of pay

      If the employee's annual leave balance is greater than 480 hours, then [480 hours multiplied by hourly rate of pay plus ((employee's beginning leave balance minus 480 hours) multiplied by ((employee's rate of pay plus Social Security and Medicare contributions) multiplied by 12 and divided by (2080 multiplied by the

employee's FTE) as of the last day of the fiscal year))]. Below is an example:

Employee 3 has a begin balance of 705 hours of annual leave, 1.00 FTE, pay plan 33 (Lottery-Managerial) and monthly rate of pay is $7,916.67 (HR rate is $58.95)

Step 1:

Begin Balance	705
Less 500 hours	- 480
Total	225

Step 2: 480 hours * $58.95 = $28,296.00

Step 3: $7,916.67 * 0.062 (Social Security contribution) = $490.83

Step 4: $7,916.67 * 0.0145 (Medicare contribution) = $114.79

Step 5: Monthly salary plus Social Security & Medicare = $8,522.29

Step 6: $8522.29 * 12 = $102,267.48

Step 7: 2080 * 1.00 FTE = 2080

Step 8: $102,267.48 / 2080 = $49.17

Step 9: $49.17 * 225 hours = $11,063.25

Step 10: Amount from Step 2 plus amount from Step 9 equals begin liability amount = $39,359.25

- For all other pay plans – If the employee's annual leave balance is equal to or less than 500 hours multiply employee's annual leave balance by the hourly rate of pay

  If the employee's annual leave balance is greater than 500 hours, then [500 hours multiplied by hourly rate of pay plus the ((employee's beginning leave balance minus 500 hours) multiplied by ((employee's rate of pay plus Social Security and Medicare contributions) multiplied by 12 for monthly employees and 26 for biweekly employees and divided by (2080 multiplied by the employee's FTE as of the last day of the fiscal year))]. Below is an example:

  Employee 1 has a begin balance of 656 hours of annual leave, 1.00 FTE, pay plan 01 (career service) and monthly rate of pay is $4,000 (HR rate is $26.52)

  Step 1:

Begin Balance	656
Less 500 hours	- 500
Total	156

Step 2: 500 hours * $26.52 = $13,260.00

Step 3: $4000.00 * 0.062 (Social Security contribution) = $248.00

Step 4: $4000.00 * 0.0145 (Medicare contribution) = $ 58.00

Step 5: Monthly salary plus Social Security & Medicare = $4,306.00

Step 6: $4,306.00 * 12 = $51,672.00

Step 7: 2080 * 1.00 FTE = 2080

Step 8: $51,672 / 2080 = $24.84

Step 9: $24.84 * 156 hours = $3,875.40

Step 10: Amount from Step 2 plus amount from Step 9 equals begin liability amount = $17,135.40

- FLSA Compensatory Leave (Leave Type 85)
  - Beginning FLSA compensatory leave balance multiplied by the employee's hourly rate of pay
- Sick Leave (Leave Types 52, 53 and 76)
  - Beginning sick leave balance multiplied by 1/4th and then multiplied by the employee's hourly rate of pay. If the sick leave balance amount is greater than 480 hours, then only 480 hours is used in the calculation
  - Only includes data for employees with 103 months of creditable service
  - Does not include the retirement contribution rate amount
- Special Compensatory Leave (Leave Type 55)
  - Beginning special compensatory leave balance multiplied by the employee's hourly rate of pay
  - Does not include the retirement contribution rate amount

- Accrued Liability Rate – This amount is calculated on the leave type as follows:
  - Annual Leave (Leave Type 51)
    - Accrued annual leave balance multiplied by the employee's hourly rate of pay
  - FLSA Compensatory Leave (Leave Type 85)
    - Accrued FLSA compensatory leave balance multiplied by the employee's hourly rate of pay
  - Sick Leave (Leave Types 52, 53 and 76)
    - Accrued sick leave balance divided by 1/4th multiplied by the employee's hourly rate of pay
    - Does not include the retirement contribution rate amount
  - Special Compensatory Leave (Leave Type 55)
    - Accrued special compensatory leave balance multiplied by the employee's hourly rate of pay

        - Does not include the retirement contribution rate amount

- Used Liability Rate – This amount is calculated on the leave type as follows:
    - Annual Leave (Leave Type 51)
        - Used annual leave balance multiplied by employee's hourly rate of pay
    - FLSA Compensatory Leave (Leave Type 85)
        - Used FLSA compensatory leave balance multiplied by the employee's hourly rate of pay
    - Sick Leave (Leave Types 52, 53 and 76)
        - Used sick leave balance multiplied by 1/4th multiplied by the employee's hourly rate of pay
        - Does not include the retirement contribution rate amount
    - Special Compensatory Leave (Leave Type 55)
        - Used special compensatory leave balance multiplied by the employee's hourly rate of pay
        - Does not include the retirement contribution rate amount
- Ending Liability Rate – This amount is calculated on the leave type as follows:
    - Annual Leave (Leave Type 51)
        - For Pay Plan 33 only – If the employee's annual leave ending balance is less than or equal to 480 hours multiply the employee's ending annual leave balance by the hourly rate of pay

          If the employee's annual leave balance is greater than 480 hours, then [480 hours multiplied by hourly rate of pay plus the ((employee's beginning leave balance minus 480 hours) multiplied by ((employee's rate of pay plus Social Security and Medicare contributions) multiplied by 12 for monthly employees and divided by (2080 multiplied by the employee's FTE as of the last day of the fiscal year))]
        - For all other pay plans – If the employee's annual leave balance is equal to or less than 500 hours multiply employee's annual leave balance by the hourly rate of pay
        - If the employee's annual leave balance is greater than 500 hours, then [500 hours multiplied by hourly rate of pay plus the ((employee's beginning leave balance minus 500 hours) multiplied by ((employee's rate of pay plus Social Security and Medicare contributions) multiplied by 12 for monthly employees and 26 for biweekly employees and divided by (2080 multiplied by the employee's FTE as of the last day of the fiscal year))]
    - FLSA Compensatory Leave (Leave Type 85)

        - Ending FLSA compensatory leave balance multiplied by the employee's hourly rate of pay
    - Sick Leave (Leave Types 52, 53 and 76)
        - Ending sick leave balance multiplied by 1/4th multiplied by the employee's hourly rate of pay
        - Does not include the retirement contribution rate amount
    - Special Compensatory Leave (Leave Type 55)
        - Ending special compensatory leave balance multiplied by the employee's hourly rate of pay
        - Does not include the retirement contribution rate amount
- CBU Code / Description – Collective bargaining unit (CBU) code and description for the selected employee's position

Definitions for By Fund ID Report

The report includes the following fields:

- Agency Code- Agency OLO code
- Fund ID – This 15-digit code is derived as follows:
    - Digits 1 and 2 – Agency code for the position
    - Digits 3 through 6 – 0000
    - Digits 7 and 8 – Grant fund code for the position
    - Digit 9 – State fund code for the position
- Digits 10 through 15 – Fund ID
- Leave Type – Annual, Sick, FLSA Compensatory or Special Compensatory
- Begin Liability – Total liability amount for the beginning leave balance hours as of the first day of the fiscal year
- Accrued Liability – Total liability amount for accrued leave hours during the fiscal year
- Used Liability – Total liability amount for leave hours used during the fiscal year
- Adjusted Liability – Total liability amount for adjusted leave hours during the fiscal year
- Ending Liability – Total liability amount for the ending leave hours as of the last day of the fiscal year

Definitions for By Leave Type Report

The report includes the following fields:

- Agency Code- Agency OLO code

- Fund ID – This 15-digit code is derived as follows:
  - Digits 1 and 2 – Agency code for the position
  - Digits 3 through 6 – 0000
  - Digits 7 and 8 – Grant fund code for the position
  - Digit 9 – State fund code for the position
  - Digits 10 through 15 – Fund ID)
- Leave Type – Annual, Sick, FLSA Comp or Special Compensatory
- Begin Balance – Total beginning leave hours on the first day of the fiscal year
- Accrued Balance – Total leave hours accrued during the fiscal year
- Used Balance – Total leave hours used during the fiscal year
- Adjusted Balance – Total leave adjustment hours during the fiscal year. This amount includes rollover hours
- End Balance – Total ending leave hours as of the last day of the fiscal year
- Begin Liability – Total liability amount for the beginning leave balance hours as of the first day of the fiscal year
- Accrued Liability – Total liability amount for accrued leave hours during the fiscal year
- Used Liability – Total liability amount for leave hours used during the fiscal year
- Adjusted Liability – Total liability amount for adjusted leave hours during the fiscal year
- Ending Liability – Total liability amount for the ending leave hours as of the last day of the fiscal year

Definitions for Compensated Absences Report

The report includes the following fields:

- Agency Code- Agency OLO code
- Fund ID – This 15-digit code is derived as follows:
  - Digits 1 and 2 – Agency code for the position
  - Digits 3 through 6 – 0000
  - Digits 7 and 8 – Grant fund code for the position
  - Digit 9 – State fund code for the position
  - Digits 10 through 15 – Fund ID
- Leave Type – Annual, Sick, FLSA Compensatory or Special Compensatory
- Hours Begin Balance – Employee's leave balance on the first day of the fiscal year
- Hours Accrued and Adjusted Balance – Total liability amount for accrued and adjusted leave hours during the fiscal year

- Hours Used Balance – Total leave hours used during the fiscal year
- Hours End Balance – Total ending leave hours as of the last day of the fiscal year
- Ending Liability – Total liability amount for the ending leave hours as of the last day of the fiscal year

Filters

The report includes the following filters:

- Agency Code – Required filter; defaults to agency's OLO code.
- Org Code (From-To) – Optional filter. To process the report for one org code, enter the org code in the "From" and the same org code in the "To" org code fields. To process the report for a range of org codes, enter an org code in both the "from" and "to" org code fields. Click the Refresh Values button to see all available org code selections.
- FLAIR Org Code (From-To) – Optional filter. To process the report for one FLAIR org code, enter the FLAIR org code in the "From" and the same FLAIR org code in the "To" FLAIR org code fields. To process the report for a range of FLAIR org codes, enter a FLAIR org code in both the "from" and "to" FLAIR org code fields. Click the Refresh Values button to see all available FLAIR org code selections.
- CBU – Optional filter; defaults to "Select CBU" (no CBU selected).
- Start Date – Required filter; defaults to 07/01/CCYY, the beginning of the current fiscal year. This date must be changed to the beginning date of the fiscal year. As an example, to run the report for fiscal year 17-18 enter 07/01/2017.

Sort Hierarchy

The report uses the following sort sequence:

<u>Details Report</u>

- Leave Type
- FLAIR Org Code

<u>By Fund ID Report</u>

- Fund ID
- Leave Type

<u>By Leave Type Report</u>

- Leave Type
- Fund ID

<u>Compensated Absences Report</u>

- Fund ID
- Leave Type

Totals

The report includes the following totals:

Details Report

- FLAIR Org Code

  Total Ending Balance Hours
  Total number of Employees
  Total Liability – Sum of ending liability rate

- Leave Type

  Total Ending Balance Hours
  Total number of Employees
  Total Liability – Sum of ending liability rate

By Fund ID Report

- Fund ID

  Total Begin Liability
  Total Accrued Liability
  Total Used Liability
  Total Adjusted Liability
  Total Ending Liability

By Leave Type Report

- Leave Type

  Total Begin Balance
  Total Accrued Balance
  Total Used Balance
  Total Adjusted Balance
  Total End Balance
  Total Begin Liability
  Total Accrued Liability
  Total Used Liability
  Total Adjusted Liability
  Total Ending Liability

Compensated Absences Report

- Report

  Total Hours Begin Balance
  Total Hours Accrued and Adjusted Balance
  Total Hours Used Balance
  Total Hours End Balance
  Total Ending Liability

Authorization

Users with a security role code of A, C, D, F, G, H, I, K, N, S, U, X and Y can process the report

Process Steps

Step 1: Select Manager landing page > Reports > Budget Reports

Step 2: Select the Agency Leave Liability Report (Excel or PDF version)

Step 3: Select/Enter the filter values

Step 4: Select OK to run the report – the OK button will not be enabled until all required prompts are completed.

To view the report, click the Export button and select the report you want to view (defaults with all reports selected). Select the file type (defaults to PDF) to match the type of report you selected to view and click OK. A pop-up box will appear in the lower left corner (Chrome) or bottom of the screen (IE). PDF reports are formatted for printing, while Excel reports are unformatted so that the user can work with the data as needed.

Special Notes

Agency staff should review the information in the People First Annual Fiscal Year End Activities communication. It provides deadlines for processing missing timesheets and key service date corrections for the preliminary and final leave liability processing.

The full-time equivalent (FTE) used in the liability calculations is from the employee's record; not the position record.

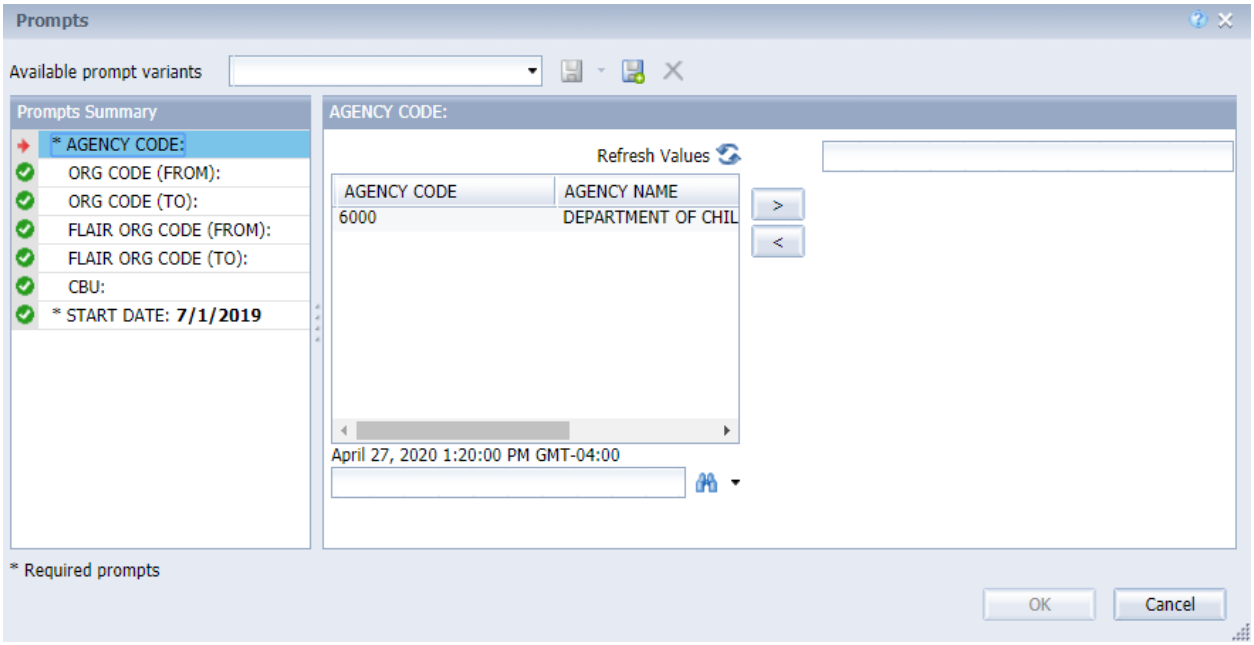
If the agency's current employee population is different than what is was when the prior year reports were created, the agency's beginning balance and liability will be different.

If timesheets containing leave used for the prior year were processed or modified after the agency's prior report was created, then the beginning balance and liability for those employee's will be different.

The leave liability may not net across all columns for some employees. Please refer to the People First Annual Leave Liability Reports communication for additional information.

Selection Criteria Sample

Below is a sample of the Selection Criteria screen and the available filters:



Report Sample

For best results, print this report as landscape, letter size. Below is a sample of an Adobe Acrobat (PDF) for the Details report:

AGENCY LEAVE LIABILITY

DEPARTMENT OF CHILDREN & FAMILIES

RUN DATE: 04/24/2020

PAGE: 1

ANNUAL LEAVE LIABILITY

60300030229

APPT ID	BEGIN BAL	USED BAL	ACCR BAL	ADJ BAL	END BAL	CLASS CODE	PAY PLAN	EMPLOYEE	CREDITABLE SERVICE MONTHS	INTER DEPT	WARRANT DISTRIBUTION NUMBER	PAY RATE	ADJ RATE	HR RATE	RET CONTR RATE	SOCIAL SECURITY RATE	MEDICARE RATE	BEGIN LIABILITY RATE	ACCRUED LIABILITY RATE	USED LIABILITY RATE	ENDING LIABILITY RATE
									POS NUM	RET CODE	FLAIR ACCT CODE				FUND ID		PAY AREA	CBU CODE / DESCRIPTION			
	656.00	0.00	176.00	-176.00	656.00	2228	08		279	48100 03700	601305030 00	$2,730.77	$3,170.97	$39.64	$6,013.70	$4,402.00	$1,029.50	$25,552.36	$6,976.64	$0.00	$25,552.36
									021370	HA	602022610156091070800010000000				600000202261015		UB	87 - SUPERVISORY - NOT REPRESENTED			
	324.75	48.50	84.00	0.00	360.25	2234	01		63	48700 03700	601305030 00	$1,380.83	$1,603.42	$20.04	$3,040.86	$2,225.90	$520.57	$6,507.99	$1,683.36	$971.94	$7,219.41
									055459	HA	602022610156091070800010000000				600000202261015		UB	05 - PROFESSIONAL - AFSCME			

SUBTOTALS: **TOTAL HOURS:** **1,016** **TOTAL LIABILITY:** **$32,771.77**

NUMBER OF EMPLOYEES: **2**