Prorating Accruals for Faculty and Administrative Professional Employees

**Full Time Employees**
1) # of days worked ÷ # of work days in month* = Leave Multiplier
2) Leave Multiplier x 14.67 = Annual Leave Accrual for Month
3) Leave Multiplier x 8 = Sick Leave Accrual for Month

*Include holidays as # of work days in a month.

**Example:** An employee worked 3 days in a month with 21 working days.

1) $3 ÷ 21 = .1428571$ (do not round)
2) $.1428571 \times 14.67 = 2.10$ Annual Leave Accrual for Month (round to the nearest hundredth)
3) $.1428571 \times 8 = 1.14$ Sick Leave Accrual for Month (round to the nearest hundredth)

**Overtime Eligible Part-time Employees**
1) # Full-time working hours in month* \times \text{FTE} = # of work hours available based on FTE.
2) Total Hours Worked ÷ # of work hours available based on FTE = Leave Multiplier
3) Leave Multiplier x 14.67 x FTE = Annual Leave Accrual for Month
4) Leave Multiplier x 8 x FTE = Sick Leave Accrual for Month

*Include holidays as # of work days in a month. Multiply the working days in the month by 8 to determine total # of work hours in a month.

**Example:** An employee worked 12 hours in a month with 21 working days (168 work hours).

1) $168 \times .50 = 84$
2) $12 ÷ 84 = .1428571$ (do not round)
3) $.1428571 \times 14.67 \times .5 = 1.05$ Annual Leave Accrual for Month (round to the nearest hundredth)
4) $.1428571 \times 8 \times .5 = .57$ Sick Leave Accrual for Month (round to the nearest hundredth)

**Overtime Exempt Part-time Employees**
1) Days Worked ÷ Days Available in month = Leave Multiplier
2) Leave Multiplier x 14.67 X FTE = Annual Leave Accrual Rate for Month
3) Leave Multiplier x 8 x FTE = Sick Leave Accrual for Month

**Example:** A .50 FTE employee worked 3 days in a month with 21 working days.

1) $3 ÷ 21 = .1428571$ (do not round)
2) $.1428571 \times 14.67 \times .5 = 1.05$ (round to the nearest hundredth)
3) $.1428571 \times 8 \times .5 = .57$(round to the nearest hundredth)

**Please contact HRS at 509-335-4521 or hrs@wsu.edu for assistance.**