

County of Sacramento

Modified Work Schedule (MWS)

Definition of Modified Work Schedule (MWS)

A Modified Work Schedule (MWS) is defined as working a regular, set work schedule comprised of less than full-time (80 hours per pay period).

Authority

The following provisions are general County guidelines.

Note: Labor agreement provisions take precedence over any of the guidelines.

Permanent Part-time

Employees may request to have their position permanently changed to part-time in one of the two categories below:

Part-Time	Hours each week employee works...	Comments
Four-fifths (4/5ths)	32	Typically four – 8 hour workdays each week
Half-time (1/2)	20	Typically employees work 8 hour days: three – workdays in the first week, two – workdays in the second week.

For positions that have been reduced in the budget, employees may not be able to return to full-time in the same position and department.

To assist employees in determining the impact of a voluntary, permanent part-time position, a Worksheet for Calculating Part-Time Pay (Attachment A) and an Example of Approximate Net Pay Chart (Attachment B) has been included in this document.

Voluntary Unpaid Time Off or Leave of Absence

As an alternative to a permanent change, an employee may elect to take Voluntary Unpaid Time Off or Leave of Absence as follows:

If unpaid time is...	Then record time-off on...
Voluntary Unpaid Time Off - one or more days taken in the same pay period	The timesheet, absence type Z260 (leave without pay)
Voluntary Leave of Absence – <u>more</u> than a pay period of time-off	A leave of absence form

An employee does not have to exhaust leave balances to take these unpaid leaves from work. Reference: Personnel Ordinance Section # 2.78.765a (6).

Voluntary Participation

A request to work a Modified Work Schedule (MWS) is voluntary on the part of the employee and is subject to the approval of their department head.

Important Considerations

Employees considering a Modified Work Schedule should review the attached Impact of Modified Work Schedule on Employee Benefits Chart (Attachment C) to determine the impact on their benefits.

Modified Work Schedule (MWS), Continued

Eligible Employees

Any employee in the department, including supervisory and management employees, may submit a request to work a Modified Work Schedule to their department for approval.

Completion of Unpaid Time Off or Leave of Absence Period

If the employee's request is approved, the employee will be expected to work the Modified Work Schedule in accordance with the request. Employees taking Voluntary Unpaid Time Off or Voluntary Leave of Absence will return to a full-time schedule at the end of the agreed time period.

Extension of Time Period

Employees may request to extend their Voluntary Unpaid Time Off. Extension of requests will be based upon the budget conditions, as they exist at that time of the request and the employee's continued desire to take additional unpaid time off.

Return to Full-time

If the employee wishes to return to full-time employment earlier than planned, approval to do so will be subject to the approval of the department head and any approvals required by the County Executive.

If more employees (in the same class) request to return to full-time than can be accommodated by the budget, approval will be given the employee who first submitted his or her request to the Department Head.

Note: Labor agreement provisions regarding this guideline will take precedence.

Recall to Full-time by Department

As a contingency against the department being unable to carry out critical responsibilities, the department must retain the right to return the employee to the normal full-time work schedule.

Typically, 30 days written notice would be given to the employee prior to any change back to a full-time schedule.

Note: Labor agreement provisions regarding this guideline will take precedence.

Requesting a Modified Work Schedule

Employees who would like to request a Modified Work Schedule should:

- complete the "Request for a Modified Work Schedule" form (Attachment D); and
 - submit the form to their departmental human resources staff.
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Approval of Request

The department will provide written approval of the request to the employee within 30 days, if granted.

Worksheet for Calculating Part-Time Pay (20 – 32 Hours Per Week)

Attachment A

STEP	FACTOR	ACTION / FORMULA	RESULT
1	Regular Bi-weekly Pay	<i>Multiply hourly rate of pay by the number of hours in a pay period. (Hourly rate x hours normally worked = regular bi-weekly pay)</i>	\$
2	Other Earnings	<i>List Insurance Subsidy and any other earnings regularly received. Do not list overtime pay or differential pay received on an irregular basis.</i>	\$
3	Gross Pay	<i>Add Items 1 and 2.</i>	\$
4	Non-Taxable Deductions excluding retirement	<i>List total amount of health insurance premium, pre-tax parking, Flexible Spending Account, HAS, dependent care deduction, etc.</i>	\$
5	Medicare Tax	<ul style="list-style-type: none"> • <i>If hired before April 1, 1986, no taxes are paid.</i> • <i>If hired on or after April 1, 1986, subtract item 4 from item 3, then multiply remaining wages times 1.45%.</i> <p><i>(Gross pay – non-taxable deductions x .0145 = Tax)</i></p>	\$
6	SDI Tax	<i>Subtract item 4 from item 3, then multiply remaining wages times 0.8% (Gross pay – non-taxable deductions x .008 = tax)</i>	\$
7	Retirement	<i>Take Gross Pay from item 3 and multiply by the high retirement percentage rate. (The retirement rate can be obtained from your department payroll specialist.) (Gross pay x high retirement percentage rate = retirement)</i>	\$
8	Deferred Compensation	<i>List fixed amount here. If deferred compensation is taken as a percentage of income, subtract items 4 and 7 from item 3, then multiply remaining wages times the percentage. (Gross pay – non-taxable deductions and retirement x percentage = amount of deferred compensation)</i>	\$
9	Taxable Wages	<i>Subtract items 4, 7 and 8 from item 3. (Gross pay – non-taxable deductions, retirement and deferred compensation = taxable wages)</i>	\$
10	Federal Tax	<i>Refer to the federal tax tables (which can be obtained from your departmental payroll specialist) and determine the approximate amount of tax due on item 9 by applying your tax filing status as shown on your payroll advice/statement.</i>	\$
11	State Tax	<i>Refer to the state tax tables (which can be obtained from your departmental payroll specialist) and determine the approximate amount of tax due on item 9 by applying your tax filing status.</i>	\$
12	After Tax Earnings	<i>Subtract items 4 thru 8, 10 and 11 from item 3.</i>	\$
13	Voluntary Deductions	<i>List all normal deductions such as union dues, life insurance, credit union, charitable contributions, etc.</i>	\$
14	Net (Take Home Pay)	<i>Subtract item 13 from item 12.</i>	\$

PERMANENT EMPLOYEE – EXAMPLE OF 4/5TH'S SCHEDULE
(Kaiser amount is not an actual amount, example only)

Attachment B

HIRED ON OR AFTER APRIL 1, 1986					
Category	Specific Information	80 hours per pay period	4/5 Schedule		Gross Difference
Hourly Rate	34.26	2740.80	2192.64		20.0%
Kaiser with Dependents	Premium paid	-40.85	-40.85		
Retirement Rates	.425 (low) .636 (high)	-170.92	-139.45		
Fed - Tax Filing Status	Married - 2	-266.54	-189.04		
State - Tax Filing Status	Married - 2	-56.62	-31.49		
Deferred Comp	NONE	0.00	0.00		
Social Security		-167.40	0.00		
Medicare	Hired on or after April 1, 1986	-39.15	-31.20		
SDI		-29.70	-23.67	Dollar Difference	Net Difference
Net Pay		1969.62	1736.94	232.68	13.3960%
HIRED PRIOR TO APRIL 1, 1986					
Category	Specific Information	80 hours per pay period	4/5 Schedule		Gross Difference
Hourly Rate	34.26	2740.80	2192.64		20.0%
Kaiser with Dependents	Premium paid	-40.85	-40.85		
Retirement Rates	.425 (low) .636 (high)	-170.92	-139.45		
Fed - Tax Filing Status	Married - 2	-266.54	-189.04		
State - Tax Filing Status	Married - 2	-56.62	-31.49		
Deferred Comp	NONE	0.00	0.00		
Social Security		-167.40	0.00		
Medicare	Hired prior to April 1, 1986	-39.15	0.00		
SDI		-29.70	-23.67	Dollar Difference	Net Difference
Net Pay		1969.62	1768.14	201.48	11.3950%

Impact of MODIFIED WORK SCHEDULE on Employee Benefits Chart, Continued

Benefit Impact

The following table shows how employee benefits may be impacted based on the type of Modified Work Schedule selected:

Benefit	Full-time	Voluntary Unpaid Time Off (in Same Pay Period)	Voluntary Leave of Absence	Part-time (20 – 32 Hours Per Week)	
Vacation	Full accrual	Full accrual	No accrual	Prorated accrual	
Sick Leave	Full accrual	Full accrual	No accrual	Prorated accrual	
Holiday In-Lieu	Full accrual	Full accrual	No accrual	Prorated accrual	
Holiday	Eligible	Eligible	Not eligible	Prorated benefit	
Wellness Certificate	Eligible if employee meets criteria	Ineligible if 8.0 or more	Not eligible	Prorated benefit if employee meets criteria	
ASA (Merit Increases)	Full credit of 80 hrs per pay period	Full credit of 80 hrs per pay period	No credit	Based on hours worked	
Social Security	Yes to both	Yes	Not applicable	Nothing	
Medicare		Yes	Not applicable	If hired... Prior to 4/1/1986 without a break in service--none On or after 4/1/1986--yes	If hired... Prior to 4/1/1986 without a break in service--none On or after 4/1/1986--yes

Use of Leave Balances

When an employee takes a Voluntary Leave of Absence without pay, for purposes of reducing expenditures as a part of a department budgetary reduction plan, leave balances **need not** be exhausted prior to taking the Voluntary Leave of Absence. Reference: Personnel Ordinance Section # 2.78.765a (6).

Less Than 20 Hours Per Week or 40 Hours Per Pay Period

A part-time employee (scheduled to work **less than** 20 hours per week or 40 hours per pay period) is not eligible for medical, dental and life insurance as well as Employee Assistance Program (EAP).

Impact of MODIFIED WORK SCHEDULE on Employee Benefits Chart, Continued

Insurance Benefits

The following table shows how the employee's medical, dental and life insurance benefits (as well as EAP) may be impacted based on the type of Modified Work Schedule selected:

Type of Benefit	Full-time	Voluntary Unpaid Time Off (in Same Pay Period)	Part-time (20 per week or 40 Hours per Pay Period - Minimum)	Voluntary Leave of Absence		
				One Pay Period Only	More Than a Pay Period But Less Than 30 Working Days	30 Working Days or More
Medical	No Impact	No Impact (if employee earns sufficient wages to allow for applicable deductions)	No Impact (if employee earns sufficient wages to allow for applicable deductions)	Potential Impact if employee is on unpaid status on the last day of the month and the first day of the following month.	Potential Impact if employee is on unpaid status on the last day of the month and the first day of the following month.	Benefits will terminate the first day of the month following the employee's last day of work or County pay; If employee decides to continue their coverage, they will be responsible to self pay premiums.
Dental	No Impact	No Impact	No Impact	Potential Impact if employee is on unpaid status on the last day of the month and the first day of the following month.	Potential Impact if employee is on unpaid status on the last day of the month and the first day of the following month.	Benefits will terminate the first day of the month following the employee's last day of work or County pay; If employee decides to continue their coverage, they will be responsible to self pay premiums.
Life	No Impact	No Impact (if employee earns sufficient wages to allow for applicable deductions)	No Impact (if employee earns sufficient wages to allow for applicable deductions)	Potential Impact if employee is on unpaid status on the last day of the month and the first day of the following month.	Potential Impact if employee is on unpaid status on the last day of the month and the first day of the following month.	Benefits will terminate the first day of the month following the employee's last day of work or County pay; If employee decides to continue their coverage, they will be responsible to self pay premiums.

Impact of MODIFIED WORK SCHEDULE on Employee Benefits Chart, Continued

<i>Retire Health Savings Account (RHSP -25)</i>	<i>No Impact</i>	<i>No Impact</i>	<i>No Impact</i>	<i>Contributions are made only when a check is issued</i>	<i>Contributions are made only when a check is issued</i>	<i>Contributions are made only when a check is issued</i>
<i>Flexible Spending Accounts</i>	<i>No Impact</i>	<i>No Impact</i>	<i>No Impact (if employee earns sufficient wages to allow for applicable deductions)</i>	<i>No Impact (if employee earns sufficient wages to allow for applicable deductions)</i>	<i>Individual deductions will be recalculated based upon the annual election and the number of pay periods remaining</i>	<i>Individual deductions will be recalculated based upon the annual election and the number of pay periods remaining</i>
<i>Deferred Compensation</i>	<i>No Impact</i>	<i>No Impact</i>	<i>No Impact</i>	<i>Will miss a deduction and impact the anticipated annual contribution</i>	<i>Will miss a deduction and impact the anticipated annual contribution</i>	<i>Will miss a deduction and impact the anticipated annual contribution</i>
<i>401(A)</i>	<i>No Impact</i>	<i>Match will be 1% of the actual salary if Deferred Comp is at least 1%</i>	<i>Match will be 1% of the actual salary if Deferred Comp is at least 1%</i>	<i>Match will be 1% of the actual salary if Deferred Comp is at least 1%</i>	<i>Match will be 1% of the actual salary if Deferred Comp is at least 1%</i>	<i>Match will be 1% of the actual salary if Deferred Comp is at least 1%</i>
<i>Employee Assistance Program (EAP)</i>	<i>No Impact</i>	<i>No Impact</i>	<i>No Impact</i>	<i>Potential Impact if employee is on unpaid status on the last day of the month and the first day of the following month.</i>	<i>Potential Impact if employee is on unpaid status on the last day of the month and the first day of the following month.</i>	<i>Benefits will terminate the first day of the month following the employee's last day of work or County pay; If employee decides to continue their coverage, they will be responsible to self pay premiums.</i>
<i>If you have any questions regarding insurance coverage or EAP benefit, please contact the Employee Benefits Office at (916) 874-2020 or e-mail psdbenefits@saccounty.net.</i>						

Questions regarding Insurance Coverage

**Retirement
Benefits**

The following table shows how retirement benefits may be impacted based on the type of Modified Work Schedule selected:

<i>Factors to Consider</i>	<i>Full-Time</i>	<i>Voluntary Unpaid Time Off & Voluntary Leave of Absence (Based on 72 hour Example)</i>	<i>Part-time (4/5)</i>
<i>Hours worked per year</i>	<i>2,088</i>	<i>1,879</i>	<i>1,670</i>
<i>Retirement Service Credits</i>	<i>Earned on basis of regular hours paid</i>	<i>Earned on basis of regular hours paid</i>	<i>Earned on basis of regular hours paid</i>

**Final Retirement
Compensation**

In most cases part-time status would not have a significant impact on "final compensation" for retirement purposes. The following table describes how final compensation is calculated:

<i>Tier I (hired prior to 9/26/1981)</i>	<i>Tier II & Tier III (hired after 9/26/1981)</i>
<i>Based on the last 2,088 hours paid (equivalent of one year full-time)</i>	<i>Calculated on the average annual salary from the last 6,264 hours paid (equivalent of three years full-time divided by three)</i>

**Questions
Related to
Retirement**

For questions or for additional information on retirement benefits, please consult your "Retirement Handbook" or call the Retirement Office at 874-9119.

COUNTY OF SACRAMENTO
MODIFIED WORK SCHEDULE REQUEST

TO: _____ **DATE:** _____
Department Head

FROM: _____ **PIN #:** _____
Employee Name / Class Title

I am volunteering to work the following Modified Work Schedule (please ✓ one):

Part-time -- 32-hour workweek (four-fifths position)

I understand that I may not be able to go back to full-time in this position until it is administratively and fiscally possible.

Part-time -- 20-hour workweek (half-time position)

I understand that I may not be able to go back to full-time in this position until it is administratively and fiscally possible.

Voluntary Unpaid Time Off -- less than a pay period

Beginning Date: _____ *End Date:* _____

Voluntary Leave of Absence – more than a pay period.

Beginning Date: _____ *End Date:* _____

I understand that this request is a firm commitment from me. I have read and understand the Modified Work Schedule document.

EMPLOYEE SIGNATURE: _____ **DATE:** _____

- Approved
- Not Approved

DEPARTMENT HEAD SIGNATURE: _____ **DATE:** _____