

Earned Sick and Safe Time (ESST) Max Accrual per Year, Max Balance, and Annual Accrual Max Balance

Definitions:

Max Accrual per Year: maximum hours of ESST that an employee can earn in a year.

Max Balance: maximum hours of ESST that an employee can accumulate.

Annual Accrual Max Balance: hours an employee is given at the beginning of each fiscal year.

Example 1 - Hours Worked Accrual option:

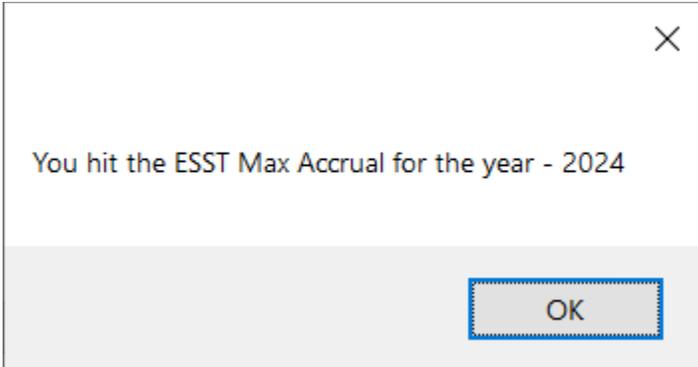
Under the Payroll tab (circled), Employee icon (boxed), View/Edit an individual employee, and on the Sick/Vacation, Comp, ESST (F7) tab (indicated with a hexagon), user selects the Enable ESST Accrual checkbox (indicated with a diamond).

The screenshot shows the CTAS software interface. The top menu bar includes Accounting, Payroll, Investments, Indebtedness, Reports, Admin, and Exit. The Payroll menu is circled in red. Below it, the Employee icon is boxed in red. The main window is titled "Employee" and shows the "One, Employee" tab. The "Sick, Vacation, Comp, ESST (F7)" tab is selected and highlighted with a red hexagon. The "Enable ESST Accrual" checkbox is checked and highlighted with a red diamond. The "Accrual Amount" is set to 1.00 Hrs, "Every" is set to 30.00 Hrs, "Max Accrual per year" is 48.00 Hrs, and "Max Balance" is 80.00 Hrs. The "Annual Accrual" is set to "Yes (Checked) / No (Unchecked)".

Complete the setup by selecting the accrual amount and Max Accrual per year and Max Balance (carrying balance). In this example, the employee has an accrual amount of 1 hour for every 30 hours worked, max accrual per year of 48 hours and a max balance (carrying balance) of 80 hours. Once the employee earns the Max Accrual per year (in this example, 48 hours) in a fiscal year, CTAS will not allow them to earn more ESST hours.

Let's say the employee has worked 80 hours for the first 17 payroll periods in the year 2024. Based on their accrual rate, the employee would have accrued 45.33 hours ($80 * 17 / 30$) of ESST so far. In payroll period 18, the employee has worked 85 hours. Based on the accrual rate, the employee would accrue 2.83 hours ($85 / 30$) but if 2.83

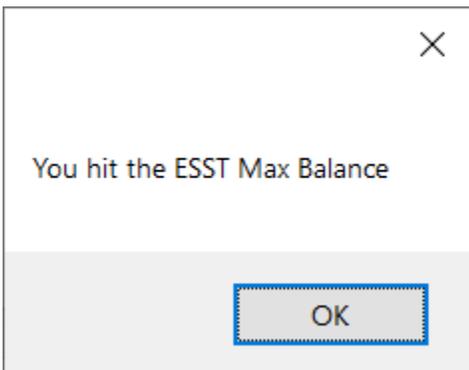
hours is added to the 45.33 hours that were already accrued, the number of hours accrued would be 48.16 hours. Since the max accrual is set at 48 hours, the employee can't accrue the full 2.83 hours, instead they can only accrue 2.67 hours. In CTAS, the accrued amount will be capped at 2.67 and a pop-up will be received.



ESST Balance							
Beginning	45.33	Accrued	2.67	Used	0.00	Ending	48.00
Adjustment	<input type="text" value="0.00"/>	Adjustment	<input type="text" value="0.00"/>	Adjustment	<input type="text" value="0.00"/>	Adjustment	0.00
Adjusted Beginning	45.33	Adjusted Accrued	2.67	Adjusted Used	0.00	Adjusted Ending	48.00

The employee will not be able to earn any more hours for the rest of 2024, regardless of if they use any hours.

Let's say the employee did not use any of their hours so their balance was 48 hours at the end of the fiscal year. In the next fiscal year, if they worked another 11 payroll periods and continued to not use any hours, their balance would be 77.33 hours ($11 \times 80 / 30 + 48$). In payroll period 12, the employee has worked 85 hours. Based on the accrual rate, the employee would accrue 2.83 hours ($85 / 30$) but if 2.83 hours is added to the 77.33 balance, the balance would be 80.16 hours. Since the max balance is set at 80 hours, the employee can't accrue the full 2.83 hours, instead they can only accrue 2.67 hours. In CTAS, the accrued amount will be capped at 2.67 and a pop-up will be received.

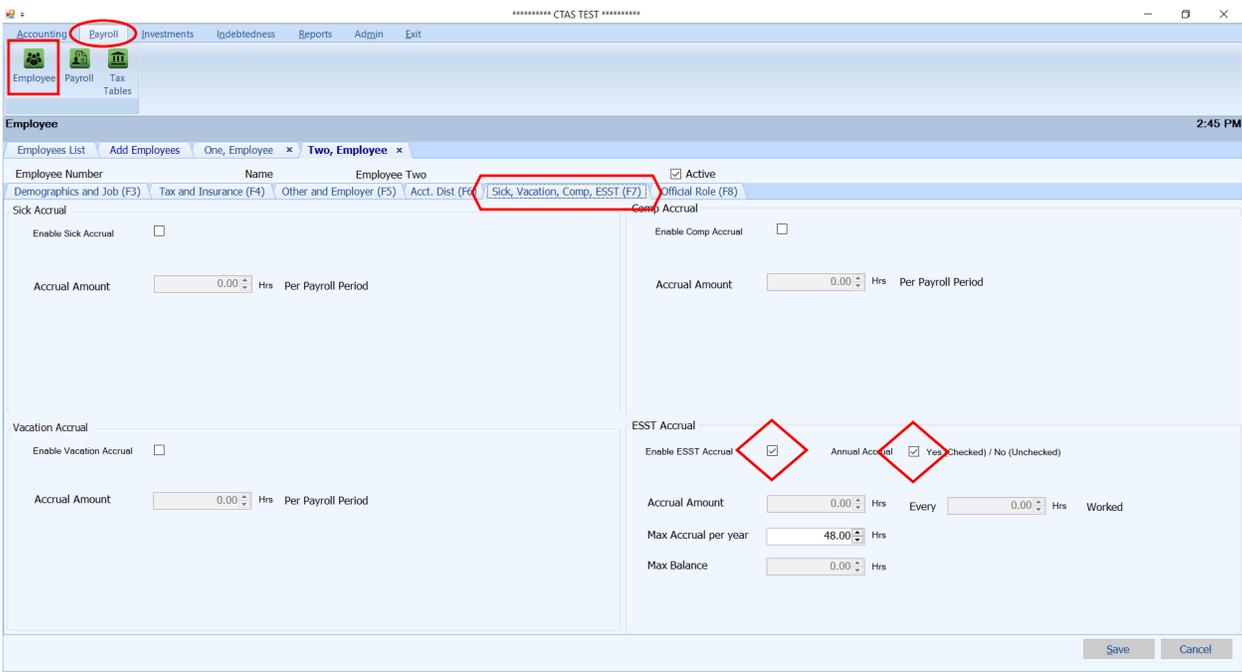


ESST Balance							
Beginning	77.33	Accrued	2.67	Used	0.00	Ending	80.00
Adjustment	0.00	Adjustment	0.00	Adjustment	0.00	Adjustment	0.00
Adjusted Beginning	77.33	Adjusted Accrued	2.67	Adjusted Used	0.00	Adjusted Ending	80.00

If ESST is used, the employee can earn more hours up to either the 48-hour max accrual per year or the 80-hour max balance.

Example 2 - Annual Accrual:

Under the Payroll tab (circled), Employee icon (boxed), View/Edit an individual employee, and on the Sick/Vacation, Comp, ESST (F7) tab (indicated with a hexagon), user selects the Enable ESST Accrual checkbox AND the Annual Accrual checkbox (both indicated with a diamond).



Complete the set up by entering the Max Accrual per year (48 hours for this example). The employee will be given the Max Accrual per year at the beginning of every fiscal year.

ESST Balance							
Beginning	48.00	Accrued	0.00	Used	0.00	Ending	48.00
Adjustment	0.00	Adjustment	0.00	Adjustment	0.00	Adjustment	0.00
Adjusted Beginning	48.00	Adjusted Accrued	0.00	Adjusted Used	0.00	Adjusted Ending	48.00

Let's say the employee used 12 hours during the year so they had a remaining balance of 36 at the end of the fiscal year.

ESST Balance							
Beginning	48.00	Accrued	0.00	Used	12.00	Ending	36.00
Adjustment	<input type="text" value="0.00"/>	Adjustment	<input type="text" value="0.00"/>	Adjustment	<input type="text" value="0.00"/>	Adjustment	0.00
Adjusted Beginning	48.00	Adjusted Accrued	0.00	Adjusted Used	12.00	Adjusted Ending	36.00

Any unused hours at the end of the fiscal year are forfeited (in this example, 36 hours) and the employee will receive the Max Accrual per year (in this example, 48 hours) at the beginning of the next fiscal year to use.

ESST Balance							
Beginning	48.00	Accrued	0.00	Used	0.00	Ending	48.00
Adjustment	<input type="text" value="0.00"/>	Adjustment	<input type="text" value="0.00"/>	Adjustment	<input type="text" value="0.00"/>	Adjustment	0.00
Adjusted Beginning	48.00	Adjusted Accrued	0.00	Adjusted Used	0.00	Adjusted Ending	48.00