



An Roinn Airgeadais
Department of Finance

E109/129/01

73-79,
Sráid an Mhóta Íocht.,
Baile Átha Cliath 2,
Éire.

73-79,
Lower Mount Street,
Dublin 2,
Ireland.

Telephone: 353-1 676 7571
Facsimile: 353-1 604 5710
353-1 604 5719
353-1 604 5499
LoCall: 1890 66 10 10
VPN: 8109
<http://www.irlgov.ie/finance>

30 September 2003

Circular 27/03: Annual Leave

1. I am directed by the Minister for Finance to say that he has accepted a finding by the Civil Service Arbitration Board on a claim by the Public Service Executive Union seeking an increase in the annual leave allowances for their member grades.
2. Further to acceptance of this finding and consequential negotiations with the other civil service unions, it has been decided to revise the existing annual leave arrangements with effect from the annual leave years that commence after 18 July 2002 (the date of Arbitration Report 596). For most Departments/Offices this means the annual leave year beginning on 1 April 2003 although it will mean the annual leave year beginning on 1 January 2003 for some Departments/Offices.

Revised Annual Leave Allowances

3. The revised annual leave allowances are set out in appendices 1 and 2 hereunder.

Reckoning of Prior Service in the Civil Service and the Public Service

4. The arrangements for the reckoning of prior service in the civil service have changed (see paragraphs 30 to 34). Similarly, the arrangements for the reckoning of prior service in the public service (see paragraph 35 and appendix 3) have also changed.
5. Circular 26/99 and any subsequent instructions about annual leave issued by this Department after Circular 26/99 are hereby rescinded.
6. Any queries from Departments/Offices relating to this circular may be directed to Room 15, Department of Finance, 73-79 Lower Mount Street, Dublin 2, Telephone 6045448 or 6045426. Queries from individual officers should be directed to the Personnel Sections of their own Departments.

Mise le meas,

John O'Connell

John O'Connell
Assistant Secretary

Circular 27/03 - Annual Leave

1. In this Department's letter of 27 February 1998, information about the Organisation of Working Time Act 1997 was circulated to Personnel Officers who were advised to familiarise themselves with its provisions. The main legislative changes arising relate to (i) the obligations on employers to ensure that the statutory minimum annual leave allowance is taken by employees within a specified timeframe, (ii) the manner in which the statutory minimum annual leave allowance is accrued, which has particular relevance for work-sharing staff and other staff who work less than 1,365 hours net (all calculations for the purpose of calculating annual leave are based on net hours worked) per annum, and (iii) the requirement to pay employees for untaken annual leave on cessation of employment.

Timing of annual leave and obligations on employers

2. Prior to the application of the holidays provisions of the Act to non-industrial civil servants, the granting of annual leave was subject to the exigencies of the work situation. While the employing Department will continue to decide when annual leave may be taken having regard to the demands of the work, this decision is subject to the relevant provisions of the Act with which employers must comply.

3. Specifically, an employee must be granted the statutory minimum annual leave allowance (4 working weeks) within the leave year in which it is accrued, or with the employee's consent, within six months of the start of the next leave year. Furthermore, apart from having regard to work requirements, the Act provides that Departments must take into account the need for the employee to reconcile work and any family responsibilities and the opportunities for rest and recreation available to the employee. There is also a requirement that Departments must ensure that Staff Side representatives or individual employees are consulted at least one month before annual leave is due to commence. In practice, this provision is only intended to cover situations whereby a Department is specifically selecting the period in which annual leave must be taken (e.g. closing offices of a Department on a particular day) as opposed to simply approving the taking of annual leave during a period selected by the employee, following local agreement with supervisors and other colleagues.

4. After eight months work an employee is entitled, under the Act, to an unbroken period of two weeks annual leave, (which may include one or more public holidays). The Act also allows this particular provision to be varied by agreement between the employer and employees. Accordingly, where the employee indicates that s/he wishes to take two weeks annual leave after 8 months work in the leave year, s/he must be facilitated. However, in any case where the employee does not wish to take an unbroken period of two weeks annual leave after eight months work, Departments should, subject to (i) the exigencies of the work situation, and (ii) the timeframe for taking the statutory minimum annual leave allowance set out in paragraph 3, make every effort to facilitate the employee's alternative proposals for the taking of annual leave.

5. Permission to take annual leave must always be secured in advance, application being made on an appropriate annual leave form. The annual leave allowances for general service grades, and certain grades common to two or more Departments, are set out in Appendix 1. A grade which is not listed in Appendix 1, but which has a payscale identical to a grade listed in Appendix 1, will have an identical annual leave allowance. As a general rule the annual leave allowances of non-industrial civil service grades are determined by reference to an agreed salary banding system. The relevant arrangements are summarised at Appendix 2. These arrangements should be used to determine the annual leave allowance of any grade which is not listed in Appendix 1 and which does not have a payscale identical to a grade listed in Appendix 1.

Calculation of leave allowable.

6. The Act provides for a statutory minimum annual leave allowance (normally four working weeks). The arrangements for the calculation of a statutory minimum annual leave allowance are set out in section 19 of the Act. The annual leave allowances for whole-time civil servants vary according to grade and are either equal to or greater than the statutory minimum allowances provided for by the Act.

Accrual of Annual Leave for work-sharers and other staff who work less than 1,365 hours annually

7. The Organisation of Working Time Act provides that from 1 April 1999, depending on time worked, the holiday entitlement of an employee should be calculated by one of the following methods, whichever is the more favourable:-

(a) 4 working weeks in a leave year in which the employee works at least 1,365 hours (unless it is a leave year in which he or she changes employment);

(b) one third of a working week per calendar month that the employee works at least 117 hours;

(c) 8% of the hours an employee works in a leave year (but subject to a maximum of 4 working weeks);

(d) pro-rata the holiday entitlement of an equivalent full-time employee in that grade.

8. In calculating the number of days' holidays to which an employee is entitled for the purposes of sub-paragraphs (a) (b) and (c) of paragraph 7, employers should include all hours worked including extra attendance, rostered time spent on any form of paid leave (such as maternity leave, adoptive leave, paternity leave, *force majeure* parental leave, marriage leave, paid study leave and paid examination leave), as well as holidays and public holidays taken during the calculation period. Unpaid leave is not counted in calculating statutory minimum holiday entitlement. It should be noted that parental leave and the first thirteen weeks of Carer's Leave are counted but that the following are not counted: (i) eight weeks additional unpaid maternity or adoptive leave (ii) time off taken in lieu of extra attendance, (iii) time off taken in lieu of flexi-time worked-up and (iv) any periods of special unpaid leave.

9. Method (c) in paragraph 7 requires that annual leave entitlement be calculated in hours rather than days. However, the calculation under method (d) of the pro-rata annual leave entitlement of an officer whose attendance pattern is based on an agreed reduced fixed daily attendance regime must also be expressed in hours. For an officer working a pattern involving a standard day of 6.95 hours, method (d) should be calculated in days. Where the exact leave calculated includes part of a day, the fraction (if it is not an exact one half) should be rounded up to the next half or whole day, as appropriate. Accordingly, an officer whose exact entitlement includes a fraction from .01 to .49 of a day should have that fraction rounded up to ½ day, while an officer whose exact entitlement includes a fraction from .51 to .99 should have that fraction rounded up to 1 day. A number of examples of calculation are set out in Appendix 4.

Unestablished and temporary staff

10. Unestablished and temporary workers should receive the same annual leave allowance as established officers in the same grade.

Carryover of annual leave

11. Where it is not possible, because of the work requirements, to grant leave which would otherwise be allowable, a carry-over of the untaken leave may be permitted, subject to the following conditions :

- (i) the officer must have applied in writing for the untaken leave in sufficient time before the end of the leave year to enable the leave (if it were granted) to be taken during the current year, and
- (ii) the refusal to grant the untaken leave must be due solely to the requirements of official work.

Furthermore, the timing of leave carried over is also dependent on whether or not it is part of an officer's statutory leave entitlement.

Carryover of an officer's statutory annual leave entitlement.

12. Carryover of the statutory minimum annual leave allowance is subject to the provisions of paragraph 3 (i.e. an employee must be granted the statutory minimum annual leave allowance (now 4 working weeks) within the leave year in which it is accrued, or with the employee's consent, within six months of the start of the next leave year). While Departments are obliged to allow staff to take their statutory minimum annual leave allowance within this timeframe, every effort should also be made to make it possible for staff to take all of the leave allowable to them in each leave year.

Carryover of annual leave in excess of the statutory minimum.

13. Where it is not possible to allow staff to avail of annual leave in excess of the statutory minimum, in the leave year in which it is accrued, such leave may be carried over in accordance with the arrangements in the following paragraphs which provide for a longer carryover timeframe than that applicable to the statutory minimum.

14. Carry-over of leave, **in excess of the statutory minimum**, may be allowed on the basis of a three year cycle as follows:

- (i) At the end of the first year of the cycle or of any year in which an officer's leave allowance is the standard allowance, any relevant untaken leave may be carried forward to the next leave year.
- (ii) Departments should make a special effort to enable such carried forward leave to be taken in the second year of the cycle, in addition to (a) any leave carried forward which is covered by paragraph 3 (governing the carryover of any part of the statutory minimum of 4 working weeks) and (b) the standard leave allowance for the year. If this is not possible the untaken balance of the total leave allowable may be carried forward to the third year.
- (iii) At the end of the third year of the cycle, carry-over under this paragraph will be limited to the difference (if any) between the statutory minimum annual leave allowance (4 working weeks) and the officer's normal annual leave allowance which has been accrued during the third year of the cycle. This is entirely separate from the arrangements in respect of the statutory minimum annual leave allowance (see paragraph 3). For example an officer with an annual leave allowance of 29 days who takes only the statutory minimum annual leave allowance of 20 days each year will, in the third (and final) year of the carryover cycle, have 47 days annual leave during that year. This is made up of 29 days accrued during the year plus 18 days carried forward from the previous two years. If the officer takes only the statutory minimum annual leave allowance of 20 days during the third year of the cycle, the 18 days carried over into the leave year from the previous leave years will be forfeited by the officer and his/her carryover of annual leave at the end of the year will be limited to 9 days, viz. the days, in excess of the statutory minimum, accrued but untaken during the leave year. This year will then become year one of a new carryover cycle in respect of the carryover of leave in excess of the statutory minimum of 20 days.
- (iv) Where any leave is carried forward the officer's leave allowance in the year to which the carry-forward is made would be the total of the standard allowance and the days carried forward.

Sequence in which annual leave must be taken.

15. In any leave year, an officer must take his/her annual leave allowance in the following sequence :-

- (i) any part of the statutory minimum annual leave allowance carried forward from the previous leave year (which must be taken within six months of the start of the new leave year),
- (ii) the statutory minimum annual leave allowance accrued during the leave year,
- (iii) any leave accrued during the leave year in excess of the statutory minimum, and
- (iv) any leave in excess of the statutory minimum which has been carried over from previous leave year(s).

Assignment to higher duties on an allowance basis

16. Where an officer is assigned, on an allowance basis, to act on higher duties, the period of the assignment to the higher duties will be reckoned for annual leave purposes as if the officer had been promoted to the higher grade.

17. When staff become eligible for a higher duties allowance in the course of a leave year, they should be given in that year only a part of the increase due, proportionate to the part of the leave year remaining, any fraction being rounded up as provided for in paragraph 9.

Anticipation of annual leave

18. Departments may, at their discretion, allow annual leave to be taken before it has actually accrued provided that they are satisfied that the officer will continue to serve for a period sufficient to earn the number of days allowed or, if not, that there remains a balance of salary or wages due which is adequate to offset payment in respect of the days being allowed over and above those earned by service. If the officer resigns or is discharged before serving for the required period, salary or wages should be recovered in respect of the unaccrued leave taken - except as provided for in paragraph 22.

19. Applications from officers for permission to take, in the current leave year, annual leave which they would not earn until the following leave year should in general be refused. An officer whose annual allowance for the current leave year has been exhausted and who is confronted with an unforeseen but compelling social obligation, e.g. the wedding of a close friend or relative, may however be allowed to anticipate up to two days of the allowance for the next leave year. This arrangement will apply only in the last three months of the leave year and will be subject to the condition that the Secretary General, or equivalent, of the Department is reasonably satisfied that sufficient service will be given to cover the leave anticipated.

20. Annual leave should not normally be allowed to temporary officers during the first three months of service (although leave is accrued during that period) except that an officer who is first appointed within three months of the end of a leave year may be permitted to take, within that leave year, such leave as has accrued.

Annual leave in final years of service and recovery in respect of excess leave

21. When it is clear that an officer is in the final year of service (e.g. when retirement age will be reached during the year), care should be taken to allow, during the period between the beginning of the relevant leave year and the date of termination of appointment, only the amount of annual leave accruing in respect of that period. Every effort should also be made to ensure that officers are facilitated in taking any annual leave entitlement (including carryover leave) in advance of their ceasing employment and in this connection, an officer may be allowed to complete a period of annual leave immediately prior to retirement.

22. If, when service ceases, an officer has been allowed leave in excess of the amount accrued to that date, the amount paid in respect of the excess leave should be recovered by deduction from the balance, if any, of salary or wages due. If there is no balance of salary or wages due steps should be taken to have the recovery made from any pension award or gratuity payable. Recovery need not, however, be effected in the case of an officer who is compulsorily retired on grounds of ill-health, or who, not being eligible for pension, retires on grounds of ill-health. In the case of an officer who dies, no attempt will be made to determine whether s/he has been allowed leave in excess of the amount accrued and, accordingly, there will be no attempt at recovery.

23. The amount to be recovered under paragraph 22 should be based on the number of excess scheduled working days involved.

Payment for untaken annual leave on cessation of employment

24. Under the Organisation of Working Time Act 1997, it is illegal to pay an allowance in lieu of the minimum statutory annual leave entitlement of an officer unless the employment relationship is terminated, in which case the officer is entitled to payment for untaken annual leave accrued at the date of cessation of employment. In this connection, cessation of employment means resignation, retirement or the death of the officer concerned only. An officer who is not currently serving with his/her Department for other reasons, e.g. because s/he is availing of special leave, is not entitled to any payment for untaken annual leave accrued at the date a period of special leave commences. However, such annual leave should be restored to the officers concerned on resumption of duty. If an officer does not resume duty after special leave (due to resignation, retirement or death) then s/he (or the officer's personal representative in the event of death) should be paid for the untaken annual leave at that stage. Payment in respect of each day of untaken annual leave should be calculated on the basis of one fifth of the normal weekly salary, irrespective of whether staff are paid on a weekly, fortnightly or monthly basis. (For this purpose the weekly salary for staff whose salary is expressed in annual terms is calculated by dividing the annual salary by 52.18 weeks).

Payment of wages in advance to staff on weekly or fortnightly pay

25. Advance payment of wages which fall due during a period of annual leave may be made, subject to the following conditions, to staff on weekly or fortnightly pay:

- a. The arrangements will be confined to continuous absences on annual leave of not less than one week for weekly-paid staff and not less than two weeks for fortnightly-paid staff.
- b. The advance will be paid on the normal pay day before commencement of leave.
- c. The advance will be limited to the pay ordinarily due on the pay day or pay days falling within the period of leave.
- d. An advance in respect of leave which has not been earned by service will not be made unless the Department is satisfied that the officer concerned will continue to serve for a period sufficient to earn the leave paid for, or that a balance of wages remains sufficient to offset payment for any unearned leave.
- e. The officer must give timely notice when requesting an advance, the notice required will be determined departmentally.

Alternatively, officers on leave can, of course, have salary falling due for payment during the leave period forwarded to them by post or paid into their bank accounts.

Annual leave and Sick leave.

26. Where, because of illness, an officer cannot take the annual leave allowable in a particular leave year, or years, s/he must be allowed to take the statutory minimum allowance, or any remaining portion of it accrued during the particular leave year, or years, within the timescale specified in paragraph 3 above. In the event of an officer being unable to resume duty in time to comply with that timescale, the officer must be granted all relevant outstanding annual leave once s/he has been certified as fit for duty.

27. Where an officer is absent from duty on certified sick leave at the conclusion of a leave year and is consequently unable to take annual leave in excess of the statutory minimum which would otherwise be forfeit because of the restrictions set out in paragraph 14 above, the untaken leave (up to a maximum of 10 days) may be carried forward to the next leave year. Such leave must be taken as soon as is practicable after the officer's resumption of duty following sick leave.

28. Annual leave may not be taken instead of sick leave. Where permission is sought to take annual leave immediately following sick absence, Departments may, at their discretion, require that a certificate of fitness to return to duty be furnished before agreeing to the grant of such leave. If, during annual leave, an officer falls sick and produces, at the time, a medical certificate to that effect, the period of sickness should be recorded as sick leave and not as annual leave. Pay should be at the sick pay rate. (Annual leave may, of course, be granted immediately following periods of leave such as maternity leave, adoptive, parental leave, domestic leave, study leave, etc).

Reckoning of service for purpose of determining leave allowance

Reckoning of Sick leave

29. An officer absent from duty on sick leave (on either full pay or half pay) will continue to accrue annual leave. However, no annual leave is accrued when an officer is absent from duty on pension rate of pay or on sick leave without pay. An officer should be paid his/her normal rate of pay while absent on annual leave accrued during relevant period(s) of sick leave, including annual leave accrued while an officer was on half-pay.

Reckoning of Prior Service in the Civil Service

30. Where the annual leave allowance of a grade is stated to increase after a specified number of years service, the reference to service means all service in the particular grade. The service in the grade need not be continuous. However, a person appointed or promoted to such a grade will be permitted to reckon as service for the purpose of qualifying for the increased allowance any period of service which attracted an allowance not less than the initial allowance applicable to the higher post.

31. More favourable arrangements apply where persons are appointed or promoted to the grades of Staff Officer or Executive Officer (whose annual leave allowance is 21 days rising to 22 days after five years service and 23 days after ten years service). Where appointments or promotions to Staff Officer or Executive Officer are made, any period of service in the civil service as a Paperkeeper, a Clerical Assistant, a Clerical Officer and/or as a Staff Officer will reckon as service in the higher grade for the purpose of qualifying for the increased annual leave allowances available after five years service and ten years service in the higher grade.

32. More favourable arrangements also apply where persons are appointed or promoted to the grades of Administrative Officer or Third Secretary (whose annual leave allowance is 23 days rising to 27 days after five years service and 29 days after ten years service). Where appointments or promotions to these grades are made, any period of service in the civil service which attracted an annual leave allowance of not less than the minimum annual leave allowance for the Executive Officer grade (currently 21 days) will reckon as service for the purpose of qualifying for the increased annual leave allowances available after five years service and ten years service in the higher grades.

33. Any periods of special leave without pay which do not reckon for the purposes of accruing annual leave will not reckon as service for additional annual leave for the purposes of the arrangements set out in paragraphs 30, 31 or 32.

34. Serving civil servants appointed or promoted to a new post may retain their existing annual leave allowance where this is greater than the allowance which would otherwise apply subject, however, to the maximum allowance applicable to the new post not being exceeded. Thus, for example, an officer, with an annual leave allowance of 25 days rising to 30 days after five years service promoted or appointed to a grade with an annual leave allowance of 27 days rising to 31 days after five years service, may :-

- a. where s/he has more than five years, but less than 10 years service in the lower grade, retain 30 days annual leave on appointment to the higher grade, and
- b. reckon any period of service in either grade where s/he had an annual leave allowance of 30 days as qualifying service for an annual leave allowance of 31 days in the higher grade.
- c. where an officer is promoted, after say four years service in the lower grade, s/he should be granted (a) 27 days on the date of appointment to the higher grade, (b) 30 days on the date s/he would have attained five years service in the lower grade had s/he not been appointed to the higher grade and (c) 31 days on attaining five years service in the higher grade.

Reckoning of Prior Service in the Public Service

35. Departments now have delegated sanction to determine the annual leave allowances of relevant new recruits by reference to the arrangements for reckoning prior public service set out at Appendix 3.

Department of Finance
25th September 2003

Appendix 1 to Circular 27/03 – Annual Leave Allowances

The amounts of annual leave shown are exclusive of public holidays and privilege holidays and relate to a five-day week.

General Service Grades	Days per year
Secretary General	31
Deputy Secretary	31
Assistant Secretary	31
Principal (standard scale)	31
Assistant Principal (standard scale)	30, rising to 31 after 5 years service
Administrative Officer	23, rising to 27 after 5 years' service and to 29 after 10 years' service
Higher Executive Officer	27, rising to 28 after 5 years' service and to 29 after 10 years' service
Executive Officer	21, rising to 22 after 5 years' service and to 23 after 10 years' service
Staff Officer	21, rising to 22 after 5 years service and to 23 after 10 years service
Clerical Officer	20, rising to 21 after 5 years service and to 22 after 10 years service
Services Officer	20, rising to 21 after 5 years service and to 22 after 10 years service
Services Attendant	20, rising to 21 after 5 years service and to 22 after 10 years service
Cleaner who works a minimum of 30 hours a week	20, rising to 21 after 5 years service and to 22 after 10 years service
Cleaner who works less than 30 hours a week but not less than 18 hours per week	a minimum of 13 days and not more than 20 days depending on hours actually worked.

Appendix 1 to Circular 27/03 – Annual Leave Allowances (continued)

Certain Grades common to two or more Departments	Days per year
Principal (higher scale)	31
Assistant Principal (higher scale)	30, rising to 31 after 5 years service
Engineer Grade I (Civil) / Professional Accountant Grade I	30, rising to 31 after 5 years service
Engineer, Grade II (Civil), and Professional Accountant Grade II	25, rising to 30 after 5 years' service and to 31 after 10 years service
Engineer, Grade III (Civil)	23, rising to 27 after 5 years' service and to 29 after 10 years service
Legal Staff Officer	25, rising to 26 after 5 years and to 27 after 10 years
Senior Legal Clerk	21, rising to 22 after 5 years and to 23 after 10 years
Legal Clerk	21, rising to 22 after 5 years and to 23 after 10 years
Senior Engineering Draughtsperson	21, rising to 22 after 5 years and to 23 after 10 years
Examiner-in-Charge	21, rising to 22 after 5 years and to 23 after 10 years
Examiner of Maps	20, rising to 21 after 5 years and to 22 after 10 years
Architectural Assistant Grade II	20, rising to 21 after 5 years and to 22 after 10 years
Engineering Draughtsperson	20, rising to 21 after 5 years and to 22 after 10 years
Visually Impaired Telephonist	20, rising to 21 after 5 years and to 22 after 10 years

Certain Grades common to two or more Departments	Days per year
Law Clerk	20, rising to 21 after 5 years and to 22 after 10 years
Mapping Draughtsman	20, rising to 21 after 5 years and to 22 after 10 years
Clerical Officer (Date Entry)	20, rising to 21 after 5 years and to 22 after 10 years
Laboratory Attendant	20, rising to 21 after 5 years and to 22 after 10 years

Appendix 2 to Circular 27/03 – Salary banding system for determining annual leave allowances in the civil service

Band	Salary Range	Min. € per annum	Max. € per annum	Recruitment Grades Days per annum	Other Grades Days per annum
1	Up to €1 below Staff Officer max.		€32,895	20, rising to 21 after 5 years service and to 22 after 10 years service	21, rising to 22 after 5 years service in the grade
2	Staff Officer max. to €1 below 4 th point of HEO (Standard) scale	€32,896	€37,851	21, rising to 22 after 5 years service and to 23 after 10 years service	22, rising to 23 after 5 years service in the grade
3	4 th point of HEO (Standard) scale to €1 below HEO (standard) scale max.	€37,852	€40,998	21, rising to 25 after 5 years service and to 27 after 10 years service	25, rising to 27 after 5 years service in the grade
4	HEO (standard) scale max. to €1 below Assistant Principal (standard) scale max.	€40,999	€56,417	23, rising to 27 after 5 years service and to 29 after 10 years service	27, rising to 29 after 5 years service in the grade
5	Assistant Principal (standard) scale max. to Principal (higher) scale max.	€56,418	€79,293	25, rising to 30 after 5 years service and to 31 after 10 years service	30, rising to 31 after 5 years service in the grade
6	Above Principal (higher) scale max.	€79,294		27, rising to 31 after 5 years service	31

Appendix 2 to Circular 27/03 – Salary banding system for determining annual leave allowances in the civil service (continued)

Notes

- (i) These arrangements apply in cases where grades which are not dealt with in Appendix 1, or which are not directly comparable with those set out in Appendix 1.
- (ii) Current salary points set out above date from 1 October 2002 and are the scales appropriate to staff covered by a non-contributory superannuation scheme and paying a modified rate of PRSI.
- (iii) In general the standard salary scale for each grade is used to determine the correct annual leave allowance for a particular grade.
- (iv) The position of a particular grade in the above salary ranges is based on the “stable pay position” of the grade in question. This means that when claims for possible changes in the annual leave allowances of particular grades are being considered, known or likely future pay movements of the claimant grades and the marker grades are taken into account to ensure that the correct annual leave allowance is determined.
- (v) In order to cope with the problem of grades which are only marginally below the next leave band, grades where the salary maximum, (i.e. exclusive of any long service increments on the scale), based on a stable pay position, is within 3.5% of the bottom on the next band for annual leave determination purposes, may be regarded as being within the higher annual leave band. Grades whose stable pay position is not within 3.5% of the minimum point of the next band would not be granted the level of leave appropriate to the higher band. It is intended that these arrangements will prevent anomalies such as a departmental grade attracting an annual leave allowance greater than that applicable to a general service grade with a higher maximum salary.
- (vi) The foregoing arrangements are applied without prejudice to the treatment of exceptional or unusual cases on their merits.

Appendix 3 to Circular 27/03

Reckoning of Prior Public Service for Annual Leave Purposes in the Civil Service

1. Where an officer has previously served elsewhere in the public sector, such prior service may be reckoned for the purposes of determining the annual leave allowance in the civil service subject to the following conditions:

(i) such service should be capable of being aggregated with service in the civil service for the purposes of entitlement to civil service superannuation,

(ii) the annual leave allowance in the civil service thus produced should not be greater than it would have been if the service given prior to entering the civil service had been given in an equivalent or analogous civil service grade, and

(iii) periods on career break or other forms of unpaid leave, which do not reckon for the purposes of accruing annual leave, taken prior to entry to the civil service, cannot be reckoned for annual leave purposes in the civil service.

2. In relation to (i) above it is not necessary for an officer to transfer the prior public service, but it must be capable of being transferred under the Scheme for the Transfer of Superannuation Rights.

3. The salary scale(s) payable to the officer prior to entry to the civil service is used to determine the correct annual leave allowance for the officer on appointment to the civil service. (The officer's actual annual leave allowance prior to entry to the civil service **is not relevant**).

4. In examining the salary scale(s) in question account should be taken of whether the scale(s) assume that the employee makes a superannuation contribution. Where a superannuation contribution has been paid, (e.g. 5% contribution for health and local authority officers), the scale(s) should be calculated net of superannuation.

5. Once the correct scale(s) are determined, they should be examined by reference to the salary banding arrangements set out at Appendix 2 to determine what annual leave allowance the officer would have had if the relevant prior public service had been given in an equivalent or analogous civil service grade. Where the officer was in one grade for the period of service under review, it is only necessary to examine the officer's final salary prior to entry to the civil service. However, where s/he changed grades during the period under review, it will be necessary to compare the final salary the officer had in each grade by reference to the relevant civil service salaries extant at the time the officer changed grades.

6. In making salary comparisons over time, the officer's salary scale (s) and the relevant civil service scales should have a "common point" of comparison (e.g. the second phase of a general round increase, same effective date etc).

Appendix 4 to Circular 27/03

Calculation of Annual Leave for work-sharers and other staff who work less than 1,365 hours annually – examples

In general, whole-time staff normally work 6.950 hours net per day. This implies a net working week of 34.750 hours and a net working year of 1,813.255 hours (viz. 34.750 hours x 52.18 weeks). A number of examples are set out below of worksharers and other officers working less than 1365 hours per year. Net hours should be calculated to three decimal places. The annual leave entitlement is calculated according to each of the four methods referred to in paragraph 7 of the circular and the most favourable result is the annual leave allowed to the officer.

Example 1: Officer working a half-day each day

3.475 hours per day

$3.475 \times 5 = 17.375$ hours per week

$17.375 \times 52.18 = 906.628$ hours per year

- (a) Not applicable – officer does not work at least 1,365 hours in the year
- (b) Not applicable – officer does not work at least 117 hours in the month
- (c) 8% of 906.628 = 72.530 hours annual leave per year, but max. of 4 working weeks applies
= 69.5 hours annual leave per year (4 working weeks)
- (d) $[906.628 \div 1813.255 \text{ (full timer)}] = 50\%$ of annual leave of appropriate full time worker in the grade, e.g. EO on 22 days annual leave: 50% of 22 = 11 full days.

Example 2: 3 day week pattern

6.950 net hours per day

$6.950 \times 3 = 20.850$ hours per week

$20.850 \times 52.18 = 1087.953$ hours per year

- (a) Not applicable – officer does not work at least 1,365 hours in the year
- (b) Not applicable – officer does not work at least 117 hours in the month
- (c) 8% of 1087.953 = 87.036 hours annual leave per year, but max. of 4 working weeks applies
= 83.4 hours annual leave per year, (4 working weeks)
- (d) $[1087.953 \div 1813.255 \text{ (full timer)}] = 60\%$ of annual leave of appropriate full time worker in the grade, e.g. AP on 31 days annual leave: 60% of 31 = 18.6 days = 19 days (rounded up to nearest full day).

Example 3: 4 day week pattern

6.950 net hours per day

$6.950 \times 4 = 27.8$ hours per week

$27.8 \times 52.18 = 1,450.604$ hours per year

- (a) 4 working weeks = 16 days (officer works more than 1,365 hours in the year)
- (b) $(\frac{1}{3} \text{ of } 27.8) \times 12 = 111.2$ hours annual leave per year
= 16 days annual leave per year
- (c) 8% of 1450.604 = 116.048 hours annual leave per year, but max. of 4 working weeks applies
= 111.2 hours
- (d) $[1450.604 \div 1813.255 \text{ (full timer)}] = 80\%$ of annual leave allowance of appropriate full time worker in the grade, e.g. HEO on 27 days annual leave: 80% of 27 = 21.6 days = 22 full days (rounded up to nearest half day).

Example 4: 9 a.m. to 3 p.m. pattern

5.085 net hours per day

$5.085 \times 5 = 25.425$ hours per week

$25.425 \times 52.18 = 1,326.677$ hours per year

- (a) Not applicable – officer does not work at least 1,365 hours in the year.
- (b) Not applicable – officer does not work at least 117 hours in the month
- (c) 8% of 1,326.677 = 106.134 hours annual leave, but max. of 4 working weeks applies
= 101.7 hours
- (d) $[1,326.677 \div 1813.255 \text{ (full timer)}] = 73.17\%$ of annual leave allowance of appropriate full time officer in the grade, e.g. SO on 23 days annual leave: 73.17% of 23 x 6.95 hours = 116.962 hours (which is 23 days leave of the 5.085 hour day; this method should always result in the officer on the reduced daily attendance regime having the same number of “reduced hours” annual days leave as a fulltime officer has “fulltime” annual leave).