

4.0: BENEFITS FINDINGS

The following chapter provides an overview of Florida's state benefits offered to FDOT employees, and determines the monetary value of state benefits for FDOT employees. Internal and external interview and survey results regarding benefits are also discussed.

4.1 STATE BENEFITS OFFERINGS

In every U.S. state, benefits are offered to state employees to help recruit and retain a quality workforce. State benefits have been offered to employees for years, but the type and amount of coverage and related costs to the employer and employee vary from state to state and within the options available in each state benefits package.

According to Florida's Department of Management Services' 2013-2014 Annual Workforce Report, benefits are defined as:

[...] the quantifiable amount spent by the State of Florida on annual and sick leave, paid holidays, retirement and retiree health insurance subsidy, group health and term life insurance as well as Social Security and Medicare matching paid by the State of Florida. In addition, disability insurance is provided for employees in the Selected Exempt and Senior Management Services.

Health Benefits

The State of Florida offers a number of health benefits to eligible state employees. **Exhibit 4-1** provides an overview of the health benefits offered to Florida state employees and the terms for eligibility.

EXHIBIT 4-1: FLORIDA’S STATE BENEFITS PROGRAM OVERVIEW, 2015

Benefits	Options	Who’s Eligible ¹
Health	<ol style="list-style-type: none"> 1. Standard PPO 2. Standard HMO 3. Health Investor PPO 4. Health Investor HMO 	Employees, Retirees, COBRA, Surviving Spouse, Laid-off Career Service Employees
Life	<ol style="list-style-type: none"> 1. Basic 2. Optional 	Employees, Retirees (basic), Laid-off Career Service Employees (basic)
Dental	<ol style="list-style-type: none"> 1. Prepaid 2. Dental PPO 3. Indemnity with PPO 4. Indemnity 	Employees and all others if eligible to continue through COBRA
Vision	Exam Plus	Employees and all others if eligible to continue through COBRA
Other Supplemental Plans	<ol style="list-style-type: none"> 1. Accident 2. Cancer 3. Disability 4. Hospital Intensive Care 5. Hospitalization 	Employees and others may convert to an individual policy upon termination of employment.
Tax-Favored Accounts	<ol style="list-style-type: none"> 1. Flexible Spending Accounts: <ul style="list-style-type: none"> • Medical Reimbursement • Limited Purpose Medical Reimbursement • Dependent Care Reimbursement 2. Health Savings Account 	<p>Employees (OPS/variable-hour employees who meet eligibility requirements are only eligible for the dependent care reimbursement account)</p> <p>Employees</p>

Source: Benefits Guide for State of Florida Employees and Retirees, 2015 Plan Year, Florida Department of Management Services website.

¹Benefit options vary depending on your employment status and whether you meet required eligibility criteria and pay monthly premiums on time. Some benefits are available for only for a limited time.

FDOT (the employer) pays the majority of the cost of benefits listed under *Health and Basic Life* (\$25,000 all pay plans), and for *Tax Favored Accounts - Health Savings Account* (employee’s contribution is a \$15 monthly co-pay). Further, the employer pays 100 percent of the cost of *Disability* insurance for Senior Management Service (SMS)/Selected Exempt Service (SES) employees. The remainder of the benefits are offerings provided by the State that the employee may choose to pay for under the group coverage.

Florida’s state benefits offered to eligible employees may also extend to the employee’s family members. **Exhibit 4-2** shows the coverage offered for each state benefit by Florida’s state benefits program.

EXHIBIT 4-2: STATE BENEFITS PROGRAM OFFERINGS COVERAGE, 2015 YEAR PLAN

	Employee	Employee + Spouse	Employee + Children	Family
Health	✓			✓
Life	✓			
Dental	✓	✓	✓	✓
Vision	✓	✓	✓	✓
Accident	✓	✓	✓	✓
Disability	✓			
Cancer ¹	✓		✓	✓
Hospital Intensive Care	✓		✓	✓
Hospitalization	✓			✓

Source: Benefits Guide for State of Florida Employees and Retirees, 2015 Plan Year, Florida Department of Management Services website.

¹Benefit options vary depending on your employment status and whether you meet required eligibility criteria and pay monthly premiums on time. Some benefits are available for only for a limited time.

Retirement Benefits

The State of Florida also offers retirement benefits to eligible state employees. The Florida Retirement System (FRS) program was created on December 1st, 1970, to offer eligible state employees retirement, disability, and survivor benefits. Social Security coverage is required for all members. In the FRS program, there are five primary retirement classes:

- **Regular Class.** This class consists of FRS members who do not qualify for membership in the Special Risk, Special Risk Administrative Support, Elected Officers’, or Senior Management Service Classes.

- **Special Risk Class.** This class consists of FRS members who are employed in positions such as Law Enforcement Officers, Firefighters, Fire Prevention and Firefighter Training positions, Aerial Firefighting Surveillance Pilots for the Department of Agriculture and Consumer Services, Correctional Officers, Paramedics, and other similar positions, and meet the qualifying criteria according to Florida law and rules.
- **Special Risk Administrative Support Class.** This class consists of certain former Special Risk Class members who are transferred or reassigned to a non-special risk law enforcement, firefighting, correctional, or emergency services administrative support position at a Florida Retirement System special risk employing agency, and who meet the criteria set forth in Florida law.
- **Elected Officers' Class.** This class consists of members who hold specified elective offices in either state or local government, such as Governor, Lieutenant Governor, Cabinet Officer, Legislator, Supreme Court Justice, District Court of Appeals Judge, Circuit Judge, County Court Judge, or other similar positions.
- **Senior Management Service Class.** This class consists of, among other leadership positions, members of the Senior Management Service in the State Personnel System.

For the purposes of this study's review, FDOT employees fall into either the Regular Class (Career Service and Selected Exempt Service) or Senior Management Service Class (Senior Management Service).

The State also provides employees the option to enter a retirement program that is qualified as an "Investment Plan." It is a 401(k) – type plan and provides for vesting after only one year, compared to the FRS plan of eight years. Rather than have funds invested by the State Board of Administration as is the case with the FRS Pension Plan, the Investment Plan provides for employee choice in fund investment. The most significant difference in the two plans occurs at time of retirement. The traditional FRS Pension plan provides for a defined benefit (once vested) based upon a salary and service formula. The Investment Plan provides for a payment plan based upon individual account balance.

Effective July 1st, 2002, the Florida Legislature established a uniform contribution rate system for the FRS program, covering both the Pension Plan and Investment Plan. On July 1st, 2011, the State required both employees and employers of the FRS program to make contributions to establish service credit for work performed in a regularly established position.

Exhibit 4-3 shows the required uniform contribution rates for Fiscal Year 2014-2015 for employees and employers in the FRS program.

EXHIBIT 4-3: FLORIDA RETIREMENT SYSTEM CONTRIBUTION RATES BY CLASS

CLASS	EMPLOYEE CONTRIBUTION RATE*	EMPLOYER CONTRIBUTION RATE*	TOTAL CONTRIBUTION RATE
Regular	3.00%	7.37%	10.37%
Special Risk	3.00%	19.82%	22.82%
Special Risk Administrative Support	3.00%	42.07%	45.07%
Elected Officers			
Judges	3.00%	33.17%	36.17%
Governor, Lt. Governor, Cabinet, Legislators, State Attorneys, and Public Defenders	3.00%	46.26%	49.26%
Elected County, City, and Special District Officials	3.00%	43.24%	46.24%
Senior Management Service	3.00%	21.14%	24.14%
Deferred Retirement Option Program	N/A	12.28%	12.28%

Source: Summary Plan Description: Florida Retirement System Pension Plan, Florida Retirement System website, 2014. Note: Deferred Retirement Option Program (DROP) participants do not pay the 3 percent contribution rate.

*These rates include the 1.26 percent contribution for the Retiree Health Insurance Subsidy, the fee of 0.04 percent for administration of the FRS Investment Plan and provision of educational tools for both plans, and unfunded actuarial liability rates.

Any FRS member who terminates employment with an FRS employer may receive a refund of any retirement contributions personally made to the system (and lose the associated retirement credit for both their FRS and Health Insurance Subsidy benefits), or may leave these personal contributions in the system and keep all creditable service earned through the date of termination.

FRS members become eligible for normal retirement or unreduced retirement based on their age and/or service when they meet one of the minimum requirements shown in **Exhibit 4-4**. Early retirement or reduced retirement may be taken after a member is vested and is within 20 years of normal retirement age; however, there is a five percent benefit reduction for each year remaining from a member’s retirement age to normal retirement age.

EXHIBIT 4-4: RETIREMENT REQUIREMENTS BEFORE AND AFTER 2011 LEGISLATION

Normal Retirement Requirements for members initially enrolled before July 1, 2011	
Regular Class, Elected Officers’ Class, and Senior Management Service Class	Vested with six years of service and age 62; or The age after 62 that the member becomes vested; or 30 years of service, regardless of age.
Normal Retirement Requirements for members initially enrolled on or after July 1, 2011	
Regular Class, Elected Officers’ Class, and Senior Management Service Class	Vested with eight years of service and age 65; or The age after 65 that the member becomes vested; or 33 years of service, regardless of age.

Source: Summary Plan Description: Florida Retirement System Pension Plan, Florida Retirement System website, 2014.

Service retirement benefits are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1st, 2011, the average final compensation is the average of the five highest fiscal years’ earnings; for members initially enrolled on or after July 1st, 2011, the average final compensation is the average of the eight highest fiscal years’ earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

4.2 VALUATION OF BENEFITS

There are essentially three categories of benefits that are quantified in determining the overall value of benefits to the “total compensation” received by employees. These include:

1. Leave and Holidays
2. Social Security, Medicare, and Retirement
3. Health, Life, and Disability Insurance

As part of the study, the Project Team reviewed the State of Florida’s benefits package and related values. To determine a monetary value to FDOT employees included in this study, FDOT’s Selected Exempt Service (SES) and Senior Management Service (SMS) employees’ average salaries were calculated. An average salary was calculated for Career Service (CS) employees – which includes only those employees in FDOT’s Professional Engineer (P.E.) Training Program for this study, to use for calculating benefits valuation.

The resulting FDOT calculated average salaries are:

- Senior Management Service: \$124,738.
- Selected Exempt Service: Bureau Level: \$107,029.
- Career Service (P.E. Training Program participants): \$46,940.

Using these calculated average salaries, monetary values were assigned to the following state benefits afforded FDOT staff:

- Annual Leave
- Sick Leave
- Holidays
- Social Security/Medicare (FICA)
- Florida Retirement System, Pension Plan or Investment Plan (FRS)
- Health/Life/Disability Insurance

Once the benefit value was determined, the value was added to the annual salary figures of SMS, SES, and CS (P.E. Training Program participants) employees to determine total compensation amounts. The calculations utilized by the State of Florida and those used in this study for determining the value of benefits are outlined below.

Leave and Holidays. The value of this benefit is calculated using the average hourly rate by pay plan. However, it should be noted that face value of this benefit is less than the value would be if the employee chose not to utilize the benefit and carry over sick and annual leave credit. For information on the

calculation of accumulation and payout caps at time of separation, see **Appendix I**.

Social Security/Medicare (FICA) and Florida Retirement System (FRS). The value of the FICA benefit is calculated as 7.65 percent of the average salary of the employment category (CS – P.E. Program participants only, SMS, and SES).

The value of the FRS benefit is calculated as the full employer rate, minus the funding of the health insurance subsidy that retirees get with their pension, a small administrative fee, and the employer's portion of the unfunded liability that is currently being paid down on the FRS trust fund. These values were not used for employee valuation purposes so as not to overvalue the direct benefit to an individual employee by including contributions that do not directly fund the pension benefit and the health insurance subsidy.

To reflect a more accurate *value to employee* calculation, MGT used a value of 3.53 percent for Regular Class (P.E. and SES) and 4.80 percent for SMS employees. (See **Appendix J** for FRS Contribution Rates, effective July 1st, 2014 to June 30th, 2015).

Health/Life/Disability Insurance. The value of this benefit is based upon the total premium costs that are covered by the state employing agency. This is reported by FDOT as a monthly expenditure of \$1,222.86 per SMS employee, \$1,196.65 per SES employee, and \$910.94 per P.E. employee.

Based on the average employee salary for each employee type listed above, the Project Team calculated the total benefits values for SMS, SES, and P.E. employees, as shown in **Exhibit 4-5**. Values for leave time are calculated by using the average hourly rate for each employee type and multiplying by the total hours of leave time offered, as noted in **Exhibit 4-5's** footnote. The FICA benefit value is calculated as the combined total employer contribution share. The Health/Life/Disability benefit value is based on the total premium costs (as of June 2014).

EXHIBIT 4-5: ANNUAL BENEFIT VALUES BY EMPLOYEE TYPE

BENEFITS	BENEFIT VALUE		
	SMS	SES	P.E. Trainees
AVERAGE SALARY:	\$ 124,738	\$ 107,029	\$ 46,940
HOLIDAYS, ANNUAL/SICK LEAVE*	\$ 21,588	\$ 18,524	\$ 6,499
FICA	\$ 9,542	\$ 8,188	\$ 3,591
HEALTH/LIFE/DISABILITY	\$ 14,647	\$ 14,360	\$ 10,931
RETIREMENT**	\$ 5,987	\$ 3,778	\$ 1,657
ANNUAL BENEFIT VALUE:	\$ 51,765	\$ 44,850	\$ 22,678
TOTAL COMPENSATION VALUE:	\$ 176,503	\$ 151,879	\$ 69,618

Source: MGT of America, Inc., 2014.

* SMS/SES Holiday Leave: 10 holidays = 80 hours; Annual Leave = 176 hours; Sick Leave = 104 hours. P.E. Trainee Holiday Leave: 10 holidays = 80 hours, Annual Leave = 104 hours, Sick Leave = 104 hours.

** Percentage of compensation: SMS (4.80%), SES and P.E. (3.53%).

FDOT’s total benefits for SMS, SES, and P.E. employees comprise, on average, 30.5 percent of total employee compensation (SMS: 29.3%, SES: 29.5%, and P.E.: 32.6%). In the private sector, discussed in **Section 4.4** of this chapter, employee benefits on average comprise 27.4 percent of total compensation.

4.3 DEPARTMENT OF TRANSPORTATION INTERVIEW FINDINGS

As described in **Chapter 2.0** of this report, the Project Team conducted interviews with executive-level staff within the FDOT in order to identify key benefits issues impacting recruitment and retention within the Department.

The following is a summary of interview responses regarding the Department’s benefits.

- *The benefits package is an attraction; plus job stability.*
- *Benefits used to be a more distinguishing characteristic of state employment, but not anymore. It’s more comparable with the private sector, but Florida has not provided pay raises, so [employees] lose on both counts.*
- *Insurance and pension make up for the lack of salary sometimes, but young people generally don’t care about that.*
- *The benefits package will appeal to older employees (50+ years), but not 30ish types.*

- *If you mess with the retirement system and go to a defined contribution (verses defined benefit), you will lose more people who now regard it as an offset to the reduced salary.*
- *Benefits are good internally; pension and health insurance are trade-offs for lower salaries.*
- *The agency needs thinkers and leaders. Retirements will impact the ability to recruit and retain quality employees. Need to be thinking of creative ways to recruit new staff.*
- *Veterans make for a strong hiring pool because they already have pensions.*
- *Benefits were used to offset the lower salaries, but not anymore [...] there's a longer period for vesting.*
- *Retirement benefits are not that impressive. The Federal government's [retirement benefits] are better. It degrades the value of state employment somewhat compared to the Federal government.*
- *[The Department] can attract some employees to come back for work stability and benefits package.*

Overall, Department interviewees spoke positively about the benefits offered.

4.4 TRANSPORTATION INDUSTRY PEERS INTERVIEW FINDINGS

As described in **Chapter 2.0** of this report, the Project Team conducted interviews with private sector transportation executives, some of whom are former FDOT employees, to identify key benefits issues impacting FDOT's recruitment and retention. A summary of the findings from these interviews follows, as well as supplemental data gathered through a follow-up survey offered at the close of each interview.

Overall Benefits Program

The following is a summary of interview responses regarding the interviewees' perception of which benefits program is better: the private sector's offerings or FDOT's offerings. Overall, respondents varied on which benefits program was better, while others saw both FDOT's and the private sector's offerings to be relatively comparable.

- *When the state was paying for retirement, it was better and closed the gap on the base salary; insurance benefits were better than what we have now. Benefits more important than anything.*
- *At the senior manager level at FDOT, benefits were very good; sick leave was better at FDOT, and vacation time.*

- *Benefits at DOT were very good.*
- *We don't have an equal retirement package to the one at DOT.*
- *[My] salary in the private sector more than offsets the cost of health insurance.*
- *Overall the benefits here - particularly at the executive level- are better than at DOT.*
- *[Benefits are] worse in the private sector than at DOT.*
- *DOT's benefits are better than the private sector; most of it is covered and you didn't have to pay for it.*
- *The private sector is much better overall; the salary is, of course, better – biggest difference - and more than offsets the cost of health insurance even though it's at a higher cost [than at DOT].*
- *The state might be better off due to the retirement plan. In the private sector, we have to contribute (401K) and don't have an equal retirement package.*
- *[DOT] needs to communicate the overall package to folks to emphasize the benefit; if they continue to dip and cut into pensions, it will make it worse.*
- *There hasn't been a realistic look at the [DOT] benefits program in years.*
- *You do get more in the private sector in terms of compensation and benefits.*
- *Benefits are about the same as DOT, but since you can negotiate for paid time off, a company car, signing bonus, etc., there are little things that add up to make it better on the private side.*
- *Benefits at DOT were better.*
- *Benefits are better here than at DOT; the auto and gas benefits alone is about \$7,500 a year, which is a huge benefit. The [free] maintenance benefit is great. I also have a lot of other insurance benefits, such as vision, dental, and life [coverage] at no cost.*
- *Private sector benefits are much better.*
- *As far as benefits, [DOT] has very good benefits; it's wonderful, but the salary part doesn't keep up.*

Health Coverage

The following is a summary of interview responses regarding the peer private industry interviewees' perception of their health coverage offerings in the private sector compared to the coverage offered at FDOT. Most of the respondents indicated that health coverage in the private sector was comparable to FDOT's offerings. Several respondents noted that while they paid for a portion of their health coverage when FDOT employees are usually 100% covered, the increased salary received in the private sector compared to FDOT's salary offerings made up for the costs. Contribution costs vary, ranging from 20-25% employee contributions and 75-80% employer contributions.

- *We pay for [our own health coverage] – employees pay a significant amount. It is a few hundred dollars a month.*
- *My employer pays 100%.*
- *Health insurance plans in the private sector are better – I have a lower deductible and [the plan] covers more – it includes vision, dental, among others.*
- *I kept my state health insurance benefit since I was comfortable with the plan, and I was uncertain about what my company's plan might be. It was a considerable cost but I did it – I had a higher income so I could do it since I was making 50% more than I was [at FDOT].*
- *Executive health coverage is different from general employees; I pay \$51 every two weeks.*
- *My employer covers 75%, and employees cover 25%; it's a little worse than FDOT. It's not as good from network and reimbursable standpoint; the FDOT benefits and selection of services were better.*
- *[Health coverage is] about the same. My insurance was paid by FDOT; now it's probably 40% employee, 60% employer [contributions].*
- *I didn't pay [for my health coverage] at FDOT, but I have to pay a little now. It's about \$4,500 a year for a family plan.*
- *[My health coverage] is comparable to FDOT's package. It's 20% employee, 80% employer [contributions].*
- *Since I work on a part-time basis, they pay 60% [for health coverage] and they pay for long-term disability and life insurance.*
- *I don't have [my company's] health insurance; there's no job security on the private side, so I kept my state insurance.*

- *[My health coverage is] very similar to FDOT; the only difference is salary. [My employer] covers my entire health coverage. The average employee [at my agency] pays 35%.*
- *[My health coverage is] about the same as FDOT; 75% employer and 25% employee [contributions].*
- *FDOT had better health insurance – less you had to pay into program, but each year it seemed like you had to contribute more and more. It’s hard to compete when numbers go the other way and it hurts salaries even further. (60% employer and 40% employee contributions).*

In the supplemental interviewee survey, interviewees were asked to identify all insurance benefit offerings provided by their current employer from a standard list of insurance benefits. **Exhibit 4-6** shows the percentage breakdown of benefits commonly offered in the private sector. As shown, health, dental, vision, and life insurance are benefits offered by all of the responding interviewee’s private sector employers.

EXHIBIT 4-6: INSURANCE BENEFITS OFFERED BY PRIVATE INDUSTRY PEERS AS REPORTED BY INTERVIEWEES

INSURANCE BENEFIT	% OFFERING BENEFIT
Health	100%
Dental	100%
Vision	100%
Life	100%
Hospital	70%
Accident	70%
Cancer	60%
Short-term disability	90%
Long-term disability	80%
Reimbursement accounts	90%

Source: MGT Supplemental Interviewee Survey for Private Industry Peers, 2014. Note: N = 11. Nine of the 11 respondents (80%) indicated enrollment in their employer’s health coverage benefits program.

Retirement

The following is a summary of interview responses regarding the peer private industry interviewees' perception of their retirement benefit offerings in the private sector compared to the retirement options offered at FDOT. Overall, most of the respondents indicated that they kept their FRS benefit after leaving FDOT, and that the state's retirement system program was better than the retirement benefit offerings in the private sector. In addition to FDOT's FRS benefit, many respondents also enrolled in their employer's 401k program as an additional retirement option. On average, 401k contributions were matched either 50 percent or 100 percent, and ranged from a two percent match up to a six percent match (3% match on average).

- *I have my state retirement; the private sector has 401k and contributions (\$2,500 for year match).*
- *I have a 401k and my company matches 50 percent up to three percent. The match comes in the form of Employee Stock Options; we are privately owned, so the match is 100% in stock options. Officers in the company are required to purchase stock.*
- *I have a 401k with a two percent - three percent match.*
- *We have a 401k, but I have elected not to join. I'm on the Florida Retirement System from FDOT.*
- *I have my state plan from FDOT; the private sector doesn't have anything close. I do have their [my agency's] 401k with three percent match as well.*
- *I held onto my FDOT [retirement] plan. They offer a 401k with a three percent to - four percent match.*
- *I still have FDOT's [retirement] plan; we are on the same retirement system. I have a federal plan as well.*
- *I kept the state plan; I have a 527 option – rolled it over from the state.*
- *I have the [FDOT] state pension and I have a 401k with a 50 percent match up to six percent.*
- *I rolled the state plan into my own plan, an IRA independent from my company's plan. [My company offers] ESOP stock ownership, and I also have their 401k with a match of 50 percent of what you contribute up to two percent.*
- *We have the option of a match up to 50 percent of contributions to a max of three percent in a 401k; it's less than what the state does.*

- *I still have the state plan. I have a 401k with my current organization, with up to a three percent match.*
- *I don't have an [retirement] account with FDOT anymore; I cashed out and moved it to an independent IRA. [My company] has a 401k with a 15 percent match. It's nowhere as good as FDOT's. Here you have to pay more to contribute.*
- *I am drawing from my FDOT retirement. In the private sector, we have a 401k with a six percent match up to \$15,000. If you're vested after five years, you get all of the match put into the company; if below [less than five years], you only get 20 percent per year.*
- *I am using a military retirement plan and a 401k with a three percent match. I can buy company stock.*
- *I have a 401k and stock ownership options, but it's all funded by the employee; it's another benefit more [favorable] to the FDOT side. Our 401k match is maxed at \$1,200.*

In the supplemental interviewee survey, interviewees were asked to identify the type of retirement benefit offerings provided by their current employer from a set list of retirement benefit types. **Exhibit 4-7** shows the percentage breakdown of retirement benefits offered in the private sector. As shown, 80% the responding interviewee's private sector employers offer only a defined contribution plan, such as a 457 or 401k plan.

EXHIBIT 4-7: RETIREMENT BENEFITS OFFERED BY PRIVATE INDUSTRY PEERS

RETIREMENT BENEFIT	PERCENTAGE OFFERED
Defined Benefits Plan Only (i.e., pension)	10%
Defined Contribution Plan Only (e.g., 457, 401(k) plan)	80%
Both a Defined Benefit and Defined Contribution Plan	10%

Source: MGT Supplemental Interviewee Survey for Private Industry Peers, 2014. Note: N = 11.

Leave

The following is a summary of interview responses regarding the peer private industry interviewees' perception of their leave benefits in the private sector compared to the leave benefits at FDOT. Overall, leave accrued in the private sector compared to FDOT varied based on longevity and offered fewer holidays and leave time than what is offered by FDOT.

- *It varies in the private sector; on average two to four weeks. The more tenure you have it drives vacation leave.*
- *We don't have separate leave. It is longevity based, but for management it's by position. Managers get four weeks a year.*
- *Leave overall is about the same [as FDOT]; it is bi-weekly accrual. I have four weeks of total personal time off.*
- *It compares favorably; I had 6 weeks per year at FDOT, I get four weeks now. There's no cut off in the private sector like at FDOT.*
- *I receive a combination of leave time; at my level I get five weeks or 200 hours, accrued on a pay period basis (paid bi-weekly).*
- *[Leave benefits] are inferior to FDOT in that I get four weeks a year for everything. I get major holidays, but not as many as the state. FDOT would give you six weeks a year; there's no comparison.*
- *It's exactly the same – accrual as well. It's biweekly based on your years.*
- *You get more leave with FDOT. The challenge is having the time to use it [in the private sector].*
- *All leave is accrued together in the private sector, and is based on your level and years of experience. There are set levels of accrual at FDOT. I may have the same amount of time, but I have to accrue as I go in the private sector instead of getting it all at the start of the year with FDOT.*
- *My annual leave is a little less than FDOT; I get 296 hours versus FDOT's 200 hours of leave. In terms of paid holidays, we have seven [days] and FDOT has 10 [days].*
- *I get six days of sick leave, four weeks of annual. In the private sector, you don't get to use it as much – that's a definite benefit to the FDOT side. There are fewer paid holidays; we get nine [days], FDOT gets around 11 [days].*
- *We get fewer holiday leave [days] in the private sector; I get seven days with my company. It's quite a bit less than FDOT in accruing general leave as well; I get about 20 days a year.*
- *I get the same amount of days, and it's very similar in accrual. Only difference is that I can roll over time.*

- *It's about the same; on the private side they don't distinguish between sick and personal – it's all together and based on longevity. FDOT is more structured. You can negotiate coming into a private company.*

Interviewees responding to the supplemental survey indicated that, on average, the private sector offers its employees 10 days of paid/holiday leave annually, and ranged from a low of seven days up to 23 days of total annual leave time. Respondents also indicated other leave benefits offered in the private sector, including paid time off for birthdays, bereavement, and civil service (such as jury duty, voting, or as a witness with subpoena).

*NOTE: FDOT employees also have opportunities for Administrative Leave when special needs/circumstances arise. **Appendix K** provides a complete list of Administrative Leave benefits available. The value of these benefits was not calculated in **Exhibit 4-5**.*

Other Benefits

The following is a summary of interview responses regarding the peer private industry interviewees' perception of additional benefits received in the private sector compared to the additional benefits offered at FDOT.

- *We receive paid training; every two years we have to renew engineering licenses and they pay for that.*
- *We get education reimbursements; it's comparable to FDOT offerings*
- *Officer Manager level and above get an auto allowance payment in their bi-weekly check. We also get paid trainings if it's associated with related skills and licensure. There's education reimbursement for degrees associated with your job. We pay for our own licensure process and upkeep.*
- *I get a car allowance because I'm an Officer (\$130 a month).*
- *We do get reimbursement for professional development school.*
- *There's car allowances for senior staff, support for performance start-ups.*
- *I get my professional engineering dues paid (\$150 per 2 years). I have a car for work purposes; I negotiated up front for the company car.*
- *I receive an account for travel, a car, etc. We get education reimbursement. I can work remotely; working from home is an excellent benefit.*
- *FDOT had a car assigned me. I don't here, but I get a car allowance.*

- *I can get educational reimbursement if it is specific to my job. Some get a car, but it's usually a work vehicle in the field.*
- *I receive \$850 a month for car allowance. I also have a credit card, phone, and computer to use. They [current company] also pay for my licenses.*
- *We have profit sharing. I get a car allowance and they pay for my phone.*
- *We get education reimbursements, our association memberships are covered, and licenses are covered. The biggest thing is the ability to purchase stock; it is a huge incentive.*
- *I have a monthly car allowance, gas card, cell phone, and an account with an auto fleet management company that provides periodic maintenance at no cost.*

4.5 SURVEY FINDINGS

As described in **Chapter 2.0** of this report, the Project Team also distributed customized survey to collect compensation and benefits data from selected peers in the transportation industry. The peers included 100 of the top private engineering firms in the country as well as three Florida Expressway Authority agencies.

The following is a summary of the survey data findings collected regarding the benefits offerings of the responding peer agencies.

Exhibit 4-8 shows the percentage breakdown of benefits offered at the responding agencies.

**EXHIBIT 4-8: INSURANCE BENEFITS OFFERED
AS REPORTED BY SURVEYED PRIVATE INDUSTRY PEER AGENCIES**

BENEFITS	% OFFERING BENEFIT
Health Insurance Coverage	100.0%
Dental	94.3%
Vision	88.6%
Life	97.1%
Hospital	28.0%
Accident	37.1%
Cancer	17.1%
Short-term Disability	91.4%
Long-term Disability	94.3%
Reimbursement Accounts	60.0%

Source: MGT customized Peer Salary and Benefits Survey, 2014.

In addition to standard benefits, it is common for executive employees in the private sector to receive additional benefits. **Exhibit 4-9** shows the breakdown of other common benefits offerings identified by the responding agencies. Other benefits noted in the survey not shown in the exhibit include Employee Stock Ownership programs, legal insurance, and wellness programs.

EXHIBIT 4-9: OTHER BENEFITS OFFERED BY SURVEYED PEER AGENCIES

OTHER BENEFITS	% OFFERING BENEFIT
Moving Expenses Program	42.9%
Tuition Reimbursement / Investment Program	85.7%
Travel Reimbursement	80.0%
Company Vehicle	51.4%

Source: MGT customized Peer Salary and Benefits Survey, 2014.

Survey respondents also provided health coverage data regarding the average monthly dollar amount paid by an employee and the percentage of the premium covered by the organization for different health plan levels. **Exhibit 4-10** shows the peer averages for the employee paid amount and employer paid percentage for each health plan.

EXHIBIT 4-10: PEER AVERAGE AMOUNT/PERCENTAGE PAID FOR HEALTH CARE PLANS

Health Plan	Average Monthly Dollar Amount Paid By Employee	Percentage of Premium Paid By Employer
Employee Only	\$ 112.23	89.6%
Employee + Child	\$ 263.59	76.4%
Employee + Children	\$ 270.25	72.0%
Employee + Spouse	\$ 337.82	67.2%
Employee + Family	\$ 502.35	65.5%

Source: MGT customized Peer Salary and Benefits Survey, 2014.

The peer agencies were also asked to indicate the average cost of their benefits, or the cost range, as a percentage of an employee's salary. On average, respondents reported that benefits cost 27 percent of an employee's salary. Reported cost percentages ranged from five percent up to 40 percent of an employee's salary.

CONCLUSIONS:

- FDOT's total benefits for SMS, SES, and P.E. employees comprise, on average, 31 percent of total employee compensation (SMS: 29.3%, SES: 29.5%, and P.E.: 32.6%). Based upon private sector survey data, employee benefits on average comprise 27 percent of total compensation.
- Benefits have been considered by many as a modifier to offset the lower state salaries when compared to salaries in the private sector. However, many interviewees believed that this benefit is eroding as employees are now being required to pay more for their benefits, and vesting rules for new executive level employees have increased to eight years the amount of seniority needed (six years for employees hired before July 1, 2011).
- Employees hired into the EMS ranks are less likely to vest under the eight-year FRS requirement. For those coming in with retirement plans already in place (military, for example), this is less of an issue. For those who do not enter EMS with vested retirement, the perceived value of the state pension benefit is eroded.
- The stability of state agency employment has been considered a plus for recruitment and retention, especially in a poor market economy. However, as the market improves, there is fear that without higher salaries, the State benefits

package will not offset the difference in salaries, especially across the engineering occupations.

- The Investment Plan provides for one-year vesting to offset the longer vesting period under the FRS Pension Plan (eight years for new hires), and is comparable to what is available in the private sector. However, the Defined Benefit Plan historically has been considered a more favorable option.

APPENDIX I: SMS/SES GUIDELINES FOR PRO-RATION/PAYMENT OF ANNUAL LEAVE



PROGRAM GUIDELINES

SUBJECT: <i>Senior Management Service (SMS) & Selected Exempt Service (SES) Pro-ration/Payment Instructions for Annual Leave</i>	
STATUTORY/RULE REFERENCE: <i>Section 110.122(3), Florida Statutes Section 121.091(13)(c)2., Florida Statutes Rule 60L-34, Florida Administrative Code (various sections) Annual General Appropriations Act (GAA)</i>	EFFECTIVE DATE: <i>May 2, 2007</i> <i>Revised:</i> <i>September 12, 2007 December 6, 2007</i>
FORMS: N/A	ADDITIONAL REFERENCE MATERIAL: <i>Sample Calculation Work Sheet People First Alert No. SE 17, SES/SMS Proration of Annual Leave</i>

I. SCOPE AND PURPOSE

This document clarifies and documents how annual leave for Selected Exempt Service (SES) and Senior Management Service (SMS) employees is to be prorated, as required by the Annual General Appropriations Act. As outlined below, the most recent accrual of annual leave shall be prorated when SES and SMS employees separate/terminate from State Government, move to a Career Service position, move to a non State Personnel System (SPS) position, enter the Deferred Retirement Optional Program (DROP), separate/terminate from State Government at the end of DROP (assuming a second payment is applicable), or experience a reduction in full-time equivalency (FTE).

II. DEFINITIONS

For the purposes of this document, the following definitions apply:

Non State Personnel System Position - A position that has been allocated to any state-administered pay plan, other than Career Service, SES, and SMS, and for which the employee will continue to be paid regular salary appropriations through the State Payroll System. This includes positions with the Florida Lottery, the Legislature, the Justice Administration Commission, and the State Court System. In no case does it include employment in any of the Other Personal Services (OPS) employment categories or any position at a state university.

Prior Leave Balance - The balance (up to 480 hours) that the employee carried over on the SES/SMS Anniversary Date.

Separation or Termination from State Government - Severing employment with all positions that have been allocated to any state-administered pay plan for which the employee was paid regular salary appropriations through the State Payroll System. This includes exiting DROP, retiring, entering into an exclusively OPS employment status with the state, or becoming employed with a state university.

SES/SMS Anniversary Date - The annual recurrence of the SES/SMS Leave Accrual Month/Day.

SES/SMS Leave Accrual Month/Day - The actual calendar month and day on which the employee was first appointed to either an SES or SMS position and was first credited 176 hours of annual leave, pursuant to Rule 60L-34.0041(1), F.A.C. Provided, however, that the employee has remained in either the SES or SMS pay plan continuously since then.

III. APPLICABLE STATUTORY AND RULE PROVISIONS

A. Statutory Provisions

Section 110.122(3), F.S.: The payments authorized by this section shall be determined by using the rate of pay received by the employee at the time of retirement, termination, or death, applied to the sick leave time for which the employee is qualified to receive terminal "incentive" pay under the rules adopted by the department pursuant to the provisions of this section. Rules and policies adopted pursuant to this section shall permit terminal pay for sick leave equal to one-eighth of all unused sick leave credit accumulated prior to October 1, 1973, plus one-fourth of all unused sick leave accumulated on or after October 1, 1973. However, terminal pay allowable for unused sick leave accumulated on or after October 1, 1973, shall not exceed a maximum of 480 hours of actual payment. Employees shall be required to use all sick leave accumulated prior to October 1, 1973, before using sick leave accumulated on or after October 1, 1973.

Section 121.091(13)(c)2., F.S: Each employee who elects to participate in the DROP shall be allowed to elect to receive a lump-sum payment for accrued annual leave earned in accordance with agency policy upon beginning participation in the DROP. Such accumulated leave payment certified to the division upon commencement of DROP shall be included in the calculation of the member's average final compensation. The employee electing such lump-sum payment upon beginning participation in DROP will not be eligible to receive a second lump-sum payment upon termination, except to the extent the employee has earned additional annual leave which combined with the original payment does not exceed the maximum lump-sum payment allowed by the employing agency's policy or rules. Such early lump-sum payment shall be based on the hourly wage of the employee at the time he or she begins participation in the DROP. If the member elects to wait and receive such lump-sum payment upon termination of DROP and termination of employment with the employer, any accumulated leave payment made at that time cannot be included in the member's retirement benefit, which was determined and fixed by law when the employee elected to participate in the DROP.

General Appropriations Act (annual proviso language):

All state branches, departments, and agencies which have established or approved personnel policies for employees relating to the payment of accumulated and unused annual leave shall not provide payment which exceeds a maximum of 480 hours of actual payment to each employee for accumulated and unused annual leave.

Upon termination of employees in the Senior Management Service, Selected Exempt Service, or positions with comparable benefits, payment for unused annual leave credits accrued on the member's last anniversary date shall be prorated at the rate of one-twelfth (1/12) of the last annual amount credited for each month, or portion thereof, worked subsequent to the member's last anniversary date.

B. Rule Provisions

Rule 60L-29.002, Definitions, F.A.C.:

- (5) "State Personnel System" means the employment system comprised of positions within the Career Service, Selected Exempt Service, or Senior Management Service, and within all agencies except those in the State University System, the Florida Lottery, the Legislature, the Justice Administration System, or the State Court System.

Rule 60L-34.004, General Requirements for Leaving Earning, Approval, and Use, F.A.C.:

- (6) For career service employees, leave shall be credited to the employee at the close of business on the last day of the pay period, or, in the case of separation, on the last day the employee is on the payroll. For senior management service and selected exempt service employees, leave shall be credited upon the first appointment to either of the pay plans and upon the annual anniversary date of that first appointment.

Rule 60L-34.0041, Annual Leave F.A.C.:

- (1) Employees in senior management service and selected exempt service positions shall be credited with 176 hours of annual leave.
- (4)(a) At the close of business on December 31 of each calendar year, a career service employee's annual leave balance in excess of 240 hours shall be transferred to sick leave on an hour-for-hour basis. In accordance with an agency-wide plan, the employee may carry over up to 360 hours of annual leave credits past December 31. For senior management service and selected exempt service employees, at the close of business on the day before the member's anniversary date, all annual leave credits in excess of 480 hours shall be converted to sick leave on an hour-for-hours basis.
- (5)(b) If an employee moves from one position in the State Personnel System to another position in the State Personnel System in a different agency within thirty-one days, the receiving agency shall credit the employee's unused annual leave.
- (5)(c) If an employee moves from a position in the State Personnel System to a position outside the State Personnel System, the agency shall either transfer unused annual leave credits to the system into which the employee is transferring, or, if the new system will not accept the credits, pay for the credits subject to subsection 60L-34.0041(6), F.A.C. For either transfer or payment, current year credits shall be prorated.
- (6)(b) A senior management service or selected exempt service employee who separates from state government shall be paid for unused annual leave up to a maximum of 480 hours, with the current year's accrual prorated. In case of death of an employee, the 480-hour limit shall not apply and all unused leave at the time of death shall be paid to the employee's beneficiary, estate, or as provided by law.
- (6)(d) An employee electing to participate in DROP may request payment for accrued annual leave at the time of entry into DROP; alternatively, the employee may elect to

defer payment until separation from service. If an employee elects immediate payment, then upon separation from service the employee shall be eligible for accrued annual leave payment only to the extent the employee has earned additional annual leave, which combined with the original payment does not exceed the applicable maximum amount specified in paragraphs (a) or (b) of this subsection 60L-34.0041(6), F.A.C.

IV. POLICY

- A. Pursuant to long standing State practice, when an SMS or SES employee is credited with annual leave on the anniversary date, that entire leave balance is immediately available for use. Consequently, annual leave for SMS and SES employees is managed on a “last in, first out” basis.
- B. There is no rule or statutory limit on the number of times an SES or SMS employee may receive a terminal annual leave payment. Consequently, the 480-hour limit in the GAA applies per payment and is not a lifetime cap.
- C. Annual leave is not prorated when an employee moves between the SES and SMS pay plans (pursuant to Rule 60L-34.004(6), F.A.C.) nor when an SES or SMS employee dies (pursuant to Rule 60L-34.0041(6)(b), F.A.C.). Furthermore, when such movement is between agencies, the entire balance of unused annual leave transfers to the new agency. In this case, the transferred amount may exceed 480 hours. (However, on the next anniversary date the employee is subject to the applicable provisions of Rule 60L-34.0041(4)(a), F.A.C.)
- D. There is no rule or statutory requirement that sick leave credited to SES and SMS employees on their last anniversary date shall be prorated in the same manner as annual leave. Consequently, terminal sick leave is to be prorated and capped only to the extent stipulated in s. 110.122(3), F.S.

V. PROCEDURE

A. Separating/Terminating from State Government

- 1. Multiply 14.67 (176/12) by the number of calendar months for which the employee was employed for at least one day in the SES or SMS since the last anniversary date. The result is the portion of the last 176 hours that are potentially payable. This result is called “Earned Prorated Annual Leave Hours”.
- 2. Subtract all the annual leave hours used (if any) since the last anniversary date and through the last day of employment in the SES or SMS from the total number of “Earned Prorated Annual Leave Hours”. This result is called “Earned and Unused Prorated Annual Leave Hours”.
 - a. If “Earned and Unused Prorated Annual Leave Hours” is a positive number:

Add this amount to the employee’s prior annual leave balance. The result will be the “Total Hours Payable”. However, only the first 480 hours are payable and any excess shall be forfeited.

- b. If “Earned and Unused Prorated Annual Leave Hours” is a negative number:
 - i. If the number of annual leave hours that the employee has used since the last anniversary date did not exceed 176 hours, treat the negative number as a “zero”. In which case the “Total Hours Payable” will be the employee’s entire prior annual leave balance.
 - ii. If the number of annual leave hours that the employee has used since the last anniversary date exceeded 176 hours, reduce the employee’s prior annual leave balance by the amount of hours used in excess of 176. In which case the “Total Hours Payable” will be the left over amount of hours in the prior annual leave balance.

B. *Moving to a Career Service Position*

Perform the calculation the same as if the employee were terminating from State government. However, the resulting total balance (“Total Hours Payable”) shall not be paid; rather, this balance shall transfer into the Career Service. In this case, the amount transferred may exceed 480 hours. (However, once in the Career Service, the employee is subject to the applicable provisions of Rule 60L-34.0041(4)(a), F.A.C.).

C. *Upon Moving to a non SPS Position (i.e., Outside the State Personnel System)*

Perform the calculation the same as if the employee were terminating from State government, to derive the total transferrable balance which, just like the total payable balance upon separation from State government, cannot exceed 480 hours.

1. If the total balance is acceptable to the receiving agency, the employee shall transfer this total amount.
2. If the total balance is more than the number of hours that the receiving agency will accept, transfer the full amount that the receiving agency will accept and pay the employee for the remaining hours. However, the combination of hours transferred and hours paid shall not exceed 480 hours.

D. *Entering DROP*

1. Perform the calculation the same as if the employee were terminating from State government, to derive the “Total Hours Payable” upon DROP entry (up to 480 hours).
2. Determine the number of hours (out of the total balance available for payment) for which the employee desires to be paid and pay this amount (up to 480 hours).
3. The hours after payment will become the employee’s new annual leave balance for use as a DROP employee. This includes all the hours that, had the employee actually separated from State government, would have been forfeited.

E. Exiting DROP

1. Determine whether the employee was paid annual leave upon entering DROP. If the employee was paid 480 hours, no additional payment is due and the employee's entire unused annual leave balance is forfeited.
2. If not paid or paid less than 480 hours, perform the calculation the same as if the employee were terminating from State government, to derive the "Total Hours Payable" (up to 480 hours).
3. Adjust the "Total Hours Payable" amount by subtracting the amount previously paid. The remainder is the amount of the second payment. (All other annual leave hours not used are forfeited).

F. Reduction in FTE

1. Multiply 14.67 (176/12) by the number of calendar months for which the employee was employed at 1.00 FTE for at least one day since the last anniversary date. This is the portion of the 176 hours which was vested at 1.0 FTE.
2. Subtract all the annual leave hours used (if any) since the last anniversary date through the last day at 1.0 FTE from the total number of leave hours vested at 1.0 FTE.
 - a. If the above calculation yields a positive number, subtract that number from 176 hours and multiply the remaining hours by the new FTE. This is the pro-rated portion of the 176 hours that the employee will retain.
 - i. Add together the portion of the 176 hours vested at 1.0 FTE and unused and the pro-rated portion to be retained based on the new FTE.
 - ii. Add this sum to the balance carried forward on the last anniversary date. This results in the new (adjusted) leave balance available until the next anniversary date.
 - b. If the above calculation yields a negative number, but the number of annual leave hours that the employee used subsequent to the last anniversary date did not exceed 176 hours, treat the negative number as a zero and the amount of hours that the employee will retain will be the employee's prior annual leave balance (i.e., the total balance carried forward on the last anniversary date).
 - c. If the above calculation yields a negative number, but the number of annual leave hours that the employee used subsequent to the last anniversary date exceeded 176 hours, reduce the employee's prior annual leave balance by the amount of hours used in excess of 176, and the amount of hours that the employee will retain upon reduction in FTE will be the employee's remaining prior annual leave balance.

APPENDIX J: FLORIDA RETIREMENT SYSTEM CONTRIBUTION RATES

FRS CONTRIBUTION RATES, EFFECTIVE JULY 1, 2014 TO JUNE 30, 2015

Based upon HB 5005

	Regular Class (%)		Special Risk Class (%)		Elected Officers' Class (%)			SMSC (%)	DROP (%) ¹
			SR Regular	SR Admin Supp	Judicial	L/A/C	County		
FRS Defined Benefit Program (FRS Pension Plan) Cost - Employer Contribution Rates Before Blending									
Normal Cost Rate Valuation Based used in Blended Rates in HB 5005	3.53	10.76	3.68		10.02	6.14	8.21	4.76	4.30
UAL Cost	3.01	8.95	51.44		23.69	50.85	46.01	20.03	6.72
Normal Cost	6.54	19.71	55.12		33.71	56.99	54.22	24.79	11.02
FRS Investment Plan Rates - Employer Contribution Rates Before Blending									
Amount to PEORP Annuity ²	3.30	11.00	4.95		10.23	6.38	8.34	4.67	N/A
Disability Program to FRS Trust Fund	0.25	1.33	0.45		0.73	0.41	0.41	0.26	N/A
Total PEORP Rates	3.55	12.33	5.40		10.96	6.79	8.75	4.93	N/A
Blended Employer Contribution Rate Covering FRS Pension Plan and FRS Investment Plan Members Before Employee Contributions 2014-15									
Blended Rates as Enacted	3.53	11.01	4.18		10.10	6.30	8.36	4.80	4.30
Uniform UAL on all payroll bases*	2.54	7.51	36.59		21.77	38.66	33.58	15.04	6.72
PEORP Administration	0.04	0.04	0.04		0.04	0.04	0.04	0.04	N/A
HIS Contribution	1.26	1.26	1.26		1.26	1.26	1.26	1.26	1.26
Total Employer Contribution Rate	7.37	19.82	42.07		33.17	46.26	43.24	21.14	12.28
*(Payroll base includes SMSOAP, SUSORP, and SCCORP)									
Employee Contribution Rates for FRS Pension Plan and FRS Investment Plan Members, effective July 1, 2014									
Employee Contribution Rate	3.00	3.00	3.00		3.00	3.00	3.00	3.00	0.00
Total Contributions Submitted by Employer for Each Payroll Effective July 1, 2014									
Total Contributions Submitted	10.37	22.82	45.07		36.17	49.26	46.24	24.14	12.28
Employee Contribution Rates for Reemployed Retirees without Renewed Membership, effective July 1, 2014									
UAL	2.54	7.51	0.00		21.77	38.66	33.58	15.04	0.00
HIS Contribution	1.26	1.26	0.00		1.26	1.26	1.26	1.26	0.00
Total Employer Contribution Rate	3.80	8.77	0.00		23.03	39.92	34.84	16.30	0.00
Non-Integrated Defined Contribution Plans									
	SUSORP (%)	SMSOAP (%)	CCORP (%)						
Required Employee Contribution Rate	3.00	3.00	3.00						
Employer Contribution Rate	5.14	6.27	5.15						
Amount to DC Investment Account	8.14	9.27	8.15						
Employer UAL Contribution - to FRS TF	2.54	15.04	2.54						
PEORP Administration	0.00	0.00	0.00						
Non-Integrated DC Plan Administration	0.01	0.00	0.00						
Total Contribution Rate	10.69	24.31	10.69						

Voluntary employee contributions to SUSORP and SMSOAP are limited to ER rate on this line.

¹ DROP rates are special charges to cover the assumed cost of DROP participants; they are not Normal Cost or UAL Cost in the traditional sense.

² Amount deposited into Investment Plan account is based upon Investment Plan account rate in law, not the blended rate that is paid by the employer.

APPENDIX K: ADMINISTRATIVE LEAVE

ADMINISTRATIVE LEAVE

Hours Type	Description	Authorized Use/Authority	Limit
0031	ADMIN - Jury Duty	Employee is serving as a member of a jury panel, as per Rule. 60L-34.0071(3)(a), F.A.C.	No set cap
0032	ADMIN - Witness	Employee is subpoenaed as a witness or to give a deposition in a court or an administrative hearing that does not involve personal litigation or services as a paid expert, nor representation of the state or an agency in the line of duty, as per Rule 60L- 34.0071(3)(b), F.A.C.	No set cap
0033	ADMIN - Military Exam	Employee is ordered to appear for an examination required for entrance into military service, as per Rule 60L-34.0071(3)(c), F.A.C.	No set cap
0034	ADMIN - Death in Family	Due to the death of the current spouse, parent, grandparent, brother, sister, child, or grandchild of either the employee or employee's spouse, per Rule 60L-34.0071(3)(d), F.A.C.	Up to 16 hours per eligible family member death.
0035	ADMIN - Voting	Employee is voting during normal working hours, as per Rule 60L- 34.0071(3)(g), F.A.C.	Up to one hour per election.
0036	ADMIN - Interview/ Exam	Employee is taking an examination pertinent to state employment before a state agency or interviewing for positions within the State Personnel System, as per Rule 60L-34.0071(3)(h), F.A.C.	Up to two hours per occurrence.
0037	ADMIN - Certain Athletes	Employee is preparing for and engaging in athletic competition as a member of the United States team at the world, Pan American, or Olympic level, as per section 110.118, F.S.	The lessor of 30 calendar days a year, or the combined period of the official training camp and competition event.
0038	ADMIN - Red Cross Disaster	Employee is participating in specialized disaster relief services within Florida as a certified disaster service volunteer of the American Red Cross; or for services occurring within the boundaries of the United States if approved by the Governor and Cabinet, per section 110.120, F.S.	Up to 15 work days in any 12- month period.
0044	ADMIN - Mentor/ Volunteer	Employee is participating in school or community voluntary activities. (Rule 60L-34.0071(3) (i), F.A.C.)	One hour per week, up to four hours at one time, not to exceed five hours per calendar month.

ADMINISTRATIVE LEAVE

Hours Type	Description	Authorized Use/Authority	Limit
0045	ADMIN - Office Closure	Employee is relieved from duty due to emergency conditions necessitating the closure of state offices or facilities, on order of the appropriate authority, as per Rule 60L-34.0071(3)(e), F.A.C.	For the hours of work missed as a result of the closure. No set cap
0046	ADMIN - Formal Investigation	Employee is under formal investigation by an agency for violation of a rule or statute for which dismissal is a penalty, if the employee's absence from the work location is essential to the investigation, per Rule 60L- 34.0071(3)(f), F.A.C.	No set cap; however, agencies should carefully assess the need to use beyond 90 days.
0056	ADMIN- Authorized Other	Employee use must be authorized by the Department of Management Services (DMS).	No set cap
0057	ADMIN- Reserve/NG Training	Employee is participating in recurring training as a service member in a reserve component of the Armed Forces of the United States or in the National Guard, when ordered under the provisions of the United States military or naval training regulations and when assigned to active or inactive duty, per section 115.07, F.S.	Up to 240 hours per military annual period (October 1 through September 30).
0061	ADMIN-FL National Guard	Employee is called into active state service by the governor as a service member of the Florida National Guard, per section 250.48, F.S.	Limited to the first 30 missed calendar days.
0062	ADMIN- Educational Leave	Employee is attending a college, university, or training academy for one or more full academic periods under an authorized agency program, per Rule 60L-34.0072, F.A.C.	No set cap. Agency authorizes per academic period.
0065	ADMIN- Workers' Comp Leave	Employee, who has sustained a job-connected disability that is compensable under Chapter 440, F. S., is unable to work or has additional appointments with health care providers, physical therapists, etc., directly related to the workers' compensation injury, per Rule 60L-34.0061, F.A.C.	Limited for up to 40 hours with an additional 48 hours to cover medical appointments.

ADMINISTRATIVE LEAVE

Hours Type	Description	Authorized Use/Authority	Limit
069	ADMIN- Active Military	Employee has volunteered or has been called into active Federal military service as a service member in the National Guard or a reserve component of the Armed Forces of the United States, as per sections 115.09, F.S. and 115.14, F.S., and Rule 60L-34.0062(1), F.A.C.	Limited to the first 30 missed calendar days.
075	ADMIN- Veterans Disability	Employee is being examined or treated for a service connected disability, as scheduled by the United States Department of Veterans Affairs, per section 110.119(1), F.S.	Up to 48 hours per calendar year.
0080	ADMIN- Child's Activities	Employee is participating in the activities of a child for whom he/she has parental or loco parentis authority, at local schools and/or child care centers, per Rule 60L- 34.0051(7), F.A.C.	Up to one hour per calendar month.