



STATE OF OKLAHOMA
OFFICE OF PERSONNEL MANAGEMENT

"Serving Equal Opportunity Employers"

OPM 04-07

DATE: February 18, 2004

TO: All Appointing Authorities

FROM: Oscar B. Jackson, Jr., Administrator and
Cabinet Secretary of Human Resources and Administration

A handwritten signature in black ink, appearing to read "Oscar B. Jackson, Jr.", positioned to the right of the "FROM:" field.

RE: Emergency Amendments to the Merit Rules of Employment

The attached emergency amendments to the Merit Rules were approved by the Governor and became effective February 12, 2004. The amendments were necessary to make the rules consistent with statutory changes made during previous legislative sessions. The amendments have been incorporated into the rules on OPM's website at:

http://www.opm.state.ok.us/html/hr_policy_rules_rule.htm.

Please address any questions regarding these amendments to the Merit Rules to Karen Luman, OPM Management Services, at (405) 521-6291.

(Following is the text of the emergency amendments.)

Attachments

*"We serve the people of Oklahoma by delivering reliable and innovative
human resource services to our partner agencies to achieve their missions."*

**TITLE 530. OFFICE OF PERSONNEL MANAGEMENT
CHAPTER 10. MERIT SYSTEM OF PERSONNEL ADMINISTRATION RULES**

SUBCHAPTER 1. GENERAL PROVISIONS

PART 3. DELEGATION OF HUMAN RESOURCE FUNCTIONS

530:10-1-31. ~~Delegation functions~~ Functions which may be delegated

~~The delegated~~ Upon the request of a state agency, and at the discretion of the Administrator, the Administrator may delegate any human resources functions shall not include discipline or compensation normally conducted by the Office of Personnel Management. [74:840-1.15(E)] Human resources functions that are under the jurisdiction of the Oklahoma Merit Protection Commission as described in 74:840-1.9 and Title 455 of the Oklahoma Administrative Code may not be delegated pursuant to the rules in this Part.

PART 5. MODEL PROJECTS

530:10-1-61. Authorization of model projects

The Administrator may approve applications for model projects ~~after review and approval of the project by the Human Resources Management Advisory Committee.~~ Approval of an application for a model project by the Administrator shall constitute authority for the agency to implement the approved model project for a length of time to be specified by the Administrator. [74:840-1.15]

SUBCHAPTER 3. AFFIRMATIVE ACTION AND EQUAL EMPLOYMENT OPPORTUNITY

PART 3. AFFIRMATIVE ACTION

530:10-3-39. Preparation of the annual status report on equal employment opportunity and affirmative action in state government

(a) On or before ~~January 1~~ March 1 of each year, the Administrator shall submit a report to the Speaker of the House of Representatives, the President Pro Tempore of the Senate, and the Governor. The report shall state the efforts and progress made by state agencies, except institutions within The Oklahoma State System of Higher Education, in the area of affirmative action, including the status of recruitment, hiring, and promotion of women, men, and minorities within job categories [74:840-2.1(C)].

(b) The Council shall assist the Administrator in preparing the annual status report on equal employment opportunity and affirmative action in state government [74:840-2.1(H)(1)].

SUBCHAPTER 7. SALARY AND PAYROLL

PART 1. SALARY AND RATES OF PAY

530:10-7-7. Pay differential

(a) The Administrator may authorize a pay differential for a position within a job family because of special duty requirements related to the position. This may include shift pay, on-call pay, ~~data processing mission critical pay~~, skill-based pay adjustments, and other types of differentials based on special work requirements, as approved by the Administrator. These payments shall be over and above the employee's base pay and shall be paid only as long as the employee occupies the particular position under the circumstances which have necessitated the differential. The request for the differential shall be submitted in writing by the requesting agency and shall adequately identify the need.

(b) An Appointing Authority shall determine whether pay differentials will be paid while employees are in paid leave status or provided only for hours actually worked. Appointing Authorities shall apply such practices uniformly. Pay differentials shall not be provided for hours that an employee is not in pay status.

530:10-7-16. On-call pay

A An Appointing Authority shall compensate a classified employee shall receive for a minimum of two (2) hours work if the employee is required to report to work while on-call. Employees are guaranteed compensation for each occasion in which a call-back is made after having left the regular work station. The compensation may be in the form of compensatory time in lieu of cash payment. [74:840-2.29]

530:10-7-24. Skill-based pay adjustments

(a) An Appointing Authority may develop skill-based pay programs upon the approval of the Administrator. Such programs shall be related to the acquisition or possession of additional skills and abilities which can be applied to the work to be performed and which will increase the value of the employee to the agency. The skills or abilities must be verifiable through certification, licensure, diploma, or some other method and must be beyond the qualifications required ~~in the job family descriptor for all employees in that job family level~~ to perform the primary or essential functions and responsibilities of the employee's position. Requests to establish skill-based pay programs shall include a complete description of the training or education required, how it will benefit the agency, the proposed salary adjustment, and any other information that will assist in evaluating the request.

(b) Skill-based pay adjustments may be provided as a differential over and above an employee's base pay or as ~~a one-time~~ lump-sum payment. Lump sum skill-based pay adjustments may be awarded upon initial certification and any subsequent recertification as may be required by the certifying organization and identified in the agency's skill-based pay plan. Lump sum payments shall be limited to **10%** of an employee's annual salary, and differentials shall be limited to **10%** of an employee's monthly salary for employees paid on a monthly basis, and **10%** of an employee's biweekly salary for employees paid on a biweekly basis. Employees whose base pay is at or exceeds the maximum of the pay band shall not be eligible for a differential, but may receive a lump-sum payment. ~~Skill-based~~ Except as provided in Subsection (c), skill-based pay adjustments shall be paid only as long as the employee occupies a position to which the skill is applicable in accordance with the agency's salary administration plan. An

employee may receive multiple skill-based pay differentials so long as the combined total of all skill-based pay differentials does not exceed **15%**.

(c) Skill-based pay differentials paid to an employee shall become permanent after 24 continuous months and shall be included as a part of the employee's base pay, except as provided in 530:10-7-10. [74:840-2.17]

PART 3. PAYROLL

530:10-7-31. Certification of payrolls

(a) ~~Certification by the Office of Personnel Management.~~ No state disbursing or auditing officer shall make, approve or take part in making or approving any payment for personal service to any person holding a position in the classified service, unless the payroll voucher or account of such pay bears the certification of the ~~Office of Personnel Management~~ Appointing Authority that the persons named therein have been appointed and employed in accordance with the provisions of the Oklahoma Personnel Act ~~and~~ the Merit Rules [74:840-1.18(D)].

(b) ~~Withholding of certification by the Office of Personnel Management.~~ The ~~Office of Personnel Management~~ Appointing Authority may for proper cause withhold certification from an entire payroll or from any specific item or items [74:840-1.18(D)]. Whenever the Office of Personnel Management finds that any person is employed or is proposed to be paid as an employee in the classified service in any amount not provided for under the provisions of the Oklahoma Personnel Act and the Merit Rules, the Office of Personnel Management shall notify the concerned state disbursing or auditing officer. After such notice, the concerned state disbursing or auditing officer shall not approve any payment to such person except in accordance with the provisions of the Act or the Merit Rules.

(c) **Suit to restrain disbursement.** Any citizen may maintain a suit to restrain a disbursing officer from making any payment in contravention of any provision of the Oklahoma Personnel Act or the Merit Rules [74:840-1.18(D)].

(d) **Recovery of erroneous payments.** Any sum paid contrary to any provision of the Oklahoma Personnel Act or the Merit Rules may be recovered in an action maintained by any citizen, from any officer who made, approved or authorized such payment or who signed or countersigned a voucher, payroll, check or warrant for such payment, or from the sureties on the official bond of any such officer [74:840-1.18(D)]. *All monies recovered in any such action shall be paid into the State Treasury* [74:840-1.18(D)].

(e) **Right of action by employees employed in contravention to the Merit Rules.** Any person appointed or employed in contravention of any provision of the Oklahoma Personnel Act or the Merit Rules and who performs service for which unpaid, may maintain an action against the officer or officers who purported to appoint or employ the person in order to recover the agreed pay for such services, or the reasonable value thereof if no pay was agreed upon. [74:840-1.18(D)] *No officer shall be reimbursed by the state at any time for any sum paid to such person on account of such services* [74:840-1.18(D)].

(f) **Action to compel payroll certification.** If the ~~Office of Personnel Management~~ Appointing Authority wrongfully withholds certification of the payroll

voucher or account of any employee, such employee may maintain an action or proceeding in the courts to compel the ~~Office of Personnel Management~~Appointing Authority to certify such payroll voucher or account [74:840-1.18(D)].

SUBCHAPTER 11. EMPLOYEE ACTIONS

PART 5. PROMOTIONS

530:10-11-51. Promotional posting

(a) *The appointing authority shall post announcements of a vacancy or vacancies in accordance with a promotional plan filed by the agency with the Office of Personnel Management. [A copy of this plan shall be posted throughout the agency.] ~~In order to give qualified employees an opportunity to apply for and be considered for possible promotions, the vacancy notices shall be posted conspicuously in transparent, secured enclosures situated in prominent locations throughout the agency, at least five (5) working days prior to the closing date for the receipt of applications by the appointing authority. Promotional posting shall be required for initial entry into a job family at any level. Promotional posting shall also be required for entry into any supervisory position or level. Each agency's promotional posting plan shall describe where promotional notices will be posted and require that all vacancy or promotional notices be posted conspicuously in transparent, secured enclosures. Notices must be posted throughout the agency. However, an agency's plan may limit the posting of notices for a vacancy in a work unit, local office or administrative area to within that location, if the vacancy is to be filled by an employee from the same location the method by which all agency employees will be notified of vacancy announcements.~~ [74:840-4.15] The Appointing Authority shall post all promotional opportunities to vacant positions and to all supervisory levels. Promotional posting is not required for career progression or for reallocation of occupied, non-supervisory positions.*

(b) *The posting shall include:*

- (1) ~~A copy of the job family descriptor;~~*
- (2) Identification of the job family level of the vacancy or vacancies;*
- (2) A listing of job title, major work duties and minimum qualifications;*
- (3) The pay band and range;*
- (4) The anticipated number of vacancies;*
- (5) The specific location of work;*
- (6) The time limits and procedure for filing an application with the appointing authority; and*
- (7) Any additional factors which the appointing authority will consider in filling the vacancy. [74:840-4.15]*

SUBCHAPTER 15. TIME AND LEAVE

PART 3. ANNUAL AND SICK LEAVE POLICIES

530:10-15-11. Annual leave

(a) Annual leave is intended to be used for vacations, personal business, and other time off work not covered by other paid leave or holiday provisions. An employee may charge family and medical leave, taken in accordance with 530:10-15-45, against annual leave accumulations.

(b) Eligible employees shall accrue annual leave ~~on a calendar month basis~~ based upon hours worked (excluding overtime), paid leave, and holidays [74:840-2.20] in accordance with 530:10-15-10 and the provisions in this subsection, not to exceed the total possible work hours for the month. The hourly rate is equal to the annual accrual divided by the number of work hours in the current year. Annual leave earned during one pay period shall be available for use at the beginning of the next pay period.

(1) Annual leave shall be applied for by the employee and shall be used only when approved by the Appointing Authority.

(2) Part-time employees shall accrue annual leave in an amount proportionate to that which would be accrued under full-time employment [74:840-2.20].

(3) Annual leave earned during a pay period shall be prorated ~~in accordance with the days~~ based upon the number of hours (excluding overtime hours) an employee is on the payroll [74:840-2.20].

(4) An Appointing Authority may require an employee to take annual leave whenever in the administrative judgment of the Appointing Authority such action would be in the best interests of the agency; except that the employee shall not be required to reduce accrued annual leave below **5** days. An Appointing Authority shall not apply this rule in lieu of 530:10-11-120. Leaves of absence for internal investigatory purposes shall be administered according to 530:10-11-120.

(5) Unused accrued annual leave shall be accumulated for no more than the maximum leave accumulation limits specified in 530:10-15-10, except as provided in this paragraph. At the discretion of the Appointing Authority, employees may accumulate more than the maximum annual leave accumulation limits shown in the schedule, provided that such excess is used during the same year in which it accrues. Employees shall not be paid for excess leave above the accumulation limit; such excess accumulations shall be used for leave purposes in the agency where it was accrued or, if an employee was transferred to an agency by statute or executive order, in the agency to which the employee was transferred regardless of where the leave was accrued, only while the employee is continuously employed.

(6) Annual leave shall not be taken in advance.

(7) An employee who transfers to another agency may have accrued annual leave transferred at the option of the Appointing Authority to which transferred, or such Appointing Authority may require that all or a portion of the annual leave be paid by the agency from which the employee is transferred before the transfer. The amount of annual leave paid by the agency from which the employee is transferred and the amount of annual leave transferred with the employee shall not exceed the accumulation limits established in Section 840-2.20 of Title 74 of the **Oklahoma Statutes**.

(8) Any employee who is separated from the state service shall be paid or shall have payment made to the employee's estate for any annual leave accumulated up to and including the accumulation limit except as otherwise provided in the Merit Rules.

Employees who resign from a classified position to accept an unclassified position within the same agency, and employees who resign an unclassified position to accept a classified position within the same agency, are ineligible for payment of accrued annual leave.

(9) Annual leave shall be charged against an employee's annual leave balance based on the amount of time an employee is absent from work during the employee's assigned work schedule. Holidays falling within a period of annual leave shall not be charged to annual leave.

(10) Any probationary or permanent employee who leaves the employ of an agency shall receive payment for the accrued number of hours of annual leave in accordance with the hourly rate. Payment may only be withheld pending settlement of a legal debt to the agency. If a person is reemployed within a period of **30** calendar days from the date of separation, any portion of the accumulated annual leave which has not yet been paid may be reinstated.

530:10-15-12. Sick leave

Eligible employees shall accrue sick leave ~~on a calendar month basis~~ based upon hours worked (excluding overtime), paid leave, and holidays [74:840-2.20(1)] according to 530:10-15-10 and this Section, not to exceed the total possible work hours for the month. The hourly rate is equal to the annual accrual divided by the number of work hours in the current year. Sick leave earned during one pay period shall be available for use at the beginning of the next pay period.

(1) Sick leave means a period when the employee cannot work because of sickness, injury, pregnancy, or medical, surgical, dental or optical examination, or treatment, or where the employee's presence at work would jeopardize the health of the employee or others. An employee may charge family and medical leave, taken in accordance with 530:10-15-45, against sick leave accumulations.

(2) An employee shall not use sick leave for annual leave.

(3) An employee shall not use sick leave before it is accrued.

(4) Immediately on return to work, an employee who has been absent on sick leave shall give the Appointing Authority a signed statement that the absence was due to reasons listed in (1) of this Section. If an absence exceeds **3** working days, the employee shall give the Appointing Authority a physician's statement unless the Appointing Authority waives it. For shorter absences, the Appointing Authority may require the employee to supply proof the absence was consistent with (1) of this Section. Sick leave shall not be granted until approved by the Appointing Authority. An Appointing Authority shall approve sick leave unless there are facts to show that an employee abused sick leave privileges or the employee failed to supply requested evidence of illness.

(5) Sick leave shall be charged against an employee's sick leave balance based on the amount of time an employee is absent from work during the employee's assigned work schedule. Holidays, or the scheduled days off for holidays, occurring within a period of sick leave shall not be charged to sick leave.

(6) Sick leave earned during a pay period shall be prorated according to the ~~days~~ number of hours (excluding overtime) an employee is on the payroll [74:840-2.20(1)].

- (7) Part-time employees shall accrue sick leave in an amount proportionate to that which would have accrued under full-time employment [74:840-2.20(1)].
- (8) When an employee transfers from one agency to another, the Appointing Authority of the receiving agency shall give the employee credit for all unused sick leave accumulations.
- (9) Employees shall not be compensated for accumulated sick leave when they separate from state service.
- (10) If an absence because of illness or injury extends beyond the sick leave an employee has accumulated, the Appointing Authority may charge additional absence to the employee's annual leave accumulations.
- (11) Unless it is against the law, an Appointing Authority shall approve sick leave when an employee is absent due to illness or injury and receiving Oklahoma State Workers Compensation benefits.
- (12) If an employee leaves the state service on or after October 1, 1992, and is reemployed within a period of 2 years from the date of separation, the Appointing Authority may reinstate all or a part of the unused sick leave accumulated during the previous period of continuous employment with the state [74:840-2.20(6)].
- (13) There is no limit on sick leave accumulations.

SUBCHAPTER 17. EMPLOYEE PERFORMANCE MANAGEMENT SYSTEM AND CAREER ENHANCEMENT PROGRAMS

PART 3. PERFORMANCE EVALUATION SYSTEM

530:10-17-31. Employee performance management system

- (a) *The Office of Personnel Management shall make available one standard performance management system to be used by all agencies for completing employee service ratings. Agencies shall implement this new system on or before January 1, 2000. Until January 1, 2000, agencies may continue to use employee service rating systems which were approved or provided by the Administrator prior to November 1, 1999. The purpose of this employee performance management system is to evaluate the performance of each classified, unclassified and exempt employee in the executive branch of state government except those in the exempt unclassified service as specified in paragraphs 1 and 2 of subsection A of Section 840-5.5 and those employees employed by the institutions under the administrative authority of The Oklahoma State System of Higher Education [74:840-4.17].*
- (b) *The employee performance management system shall provide for the following:*
 - (1) *An objective evaluation of the employee, by the immediate supervisor, of the performance of the employee within the assigned duties of the job;*
 - (2) *The identification of the strengths and deficiencies of the employee;*
 - (3) *Corrective actions, if necessary, to correct deficiencies;*
 - (4) *An interview with the employee by the immediate supervisor who shall provide the employee with a copy of the service ratings; and*
 - (5) *The opportunity for the employee to submit written comments regarding the service rating [74:840-4.17].*

(c) *Each employee shall be rated thirty (30) days prior to the end of the probationary period. Thereafter, each employee shall be rated no less than once each year [74:840-4.17].*

(d) The immediate supervisor shall hold a meeting in person with the employee at least three times during a 12-month evaluation period.

(1) One meeting shall take place at the beginning of the evaluation period in order to communicate the accountabilities and behaviors upon which the employee will be evaluated. A copy shall be provided to the employee.

(2) One meeting shall take place during the rating period for the purpose of discussing the progress of the employee in meeting the accountabilities upon which the employee will be evaluated.

(3) One meeting shall take place at the end of the review period to provide the final evaluation. A copy of the evaluation shall be provided to the employee, and the employee shall have the opportunity to provide written comments.

(e) *The agency shall use the available service ratings of current or former state employees in decisions regarding promotions, appointments, demotions, performance pay increases, and discharges. Reductions-in-force shall not be considered discharges [74:840-4.17].*

(f) *The agency shall retain a copy of the service rating for each employee of the agency. A copy of the service rating shall be retained in the employee's personnel file [74:840-4.17].*

(g) The basic document to be used in conducting performance evaluations is the Performance Management Process form (OPM-111), a form prescribed by the Administrator. The form contains spaces for the supervisor to describe a list of accountabilities on which the employee will be evaluated. The form also lists behaviors on which state employees will be evaluated. The form provides spaces for the supervisor to enter an overall accountability rating, an overall performance rating, and a summary/development plan. The form requires signature by the employee, the supervisor, and the reviewer.

(h) On or before each January 1st, Appointing Authorities shall confirm to the Administrator that their agency is in compliance with the requirements of 74:840-4.17. The confirmation shall be conveyed on a form prescribed by the Administrator.

PART 15. STATE MENTOR PROGRAM

530:10-17-156. Agency rotations

(a) **State Personnel Interchange Program.** Rotation assignments shall be accomplished through the State Personnel Interchange Program, Section 840-3.9, et seq. of Title 74 of the Oklahoma Statutes.

(b) **Length of rotations.** Each Mentor Executive shall complete a two-year be assigned to a management rotation assignment which consists of six months in any or all of the following entities: in any state agency accepting the Mentor Executive, and the Mentor Executive's sending agency, provided that each agency rotation shall not exceed six months. Rotational assignments may be consecutive or intermittent and shall not exceed a total of 24 months for all rotations combined.

(1) the sending agency;

- (2) one or both houses of the Legislature;
 - (3) the Office of State Finance;
 - (4) the Governor's Office;
 - (5) the Office of Personnel Management; and
 - (6) any other agency accepting the Mentor Executive.
- (c) **Work assigned during rotations.** Each agency participating in the State Mentor Program shall assign the Mentor Executive to a policy-level manager during the period he or she is completing a management rotation in that agency.
- (d) **Compensation during rotations.**
- (1) The Administrator shall establish minimum compensation for Mentor Executives. The sending agency and each agency in which the Mentor Executive is completing his or her management rotation may share the compensation of the Mentor Executive or either agency may pay the total amount.
 - (2) If a state employee's salary is below the minimum salary for the Mentor Executive job family, the employee's salary shall be increased to that minimum. A state employee's salary shall not be reduced because of his or participation in the State Mentor Program.
- (e) **FTE limitations.** Employees participating in the State Mentor Program shall be exempt from any full-time-equivalent limitations established by law.
- (f) **Intercession by the Office of Personnel Management.** *The Administrator of the Office of Personnel Management may intercede in mentor executive rotational assignments if the Administrator determines that the assignments are not functioning in accordance with guidelines established for the state mentor program. The result of the intercession may include, but is not limited to, reassignment or removal from the program. [74:840-3.8]*
- (g) **Completion of rotation assignment.** At the end of a two-year management rotation assignment or sooner, if a Mentor Executive is unable to complete the entire two-year management rotation assignment, a Mentor Executive shall be entitled to return to the previous job family or its successor job family, if one exists in the sending agency. Otherwise, the reduction-in-force provisions of Section 840-2.27C of Title 74 of the Oklahoma Statutes shall apply.

SUBCHAPTER 21. EMPLOYEE ASSISTANCE PROGRAMS

PART 1. GENERAL PROVISIONS

530:10-21-5. EAP records

- (a) Records and information that relate to participation by an employee or family member in the EAP *shall be confidential* except as provided in Subsection (b) of this Section ~~[74:840-2.10(D)].~~ ~~Such records shall not be subject to subpoena [74:840-2.10(D)], and no subpoena or subpoena duces tecum (subpoena for the production of documents) purporting to compel disclosure of such information or record shall be valid.~~ [N]either the records nor the testimony of an Employee Assistance Program professional shall be subject to subpoena unless a participant poses a threat to deliberately harm the participant or others. [74:840-2.10(D)]

(b) EAP staff and EAP professionals may have access to EAP records within their agency as necessary to perform the duties and responsibilities of their job. EAP staff and EAP professionals may disclose confidential information relating to a participant under the following circumstances:

- (1) The participant consents in writing to the release of information;
- (2) The participant's employing agency requests verification of an employee's appointment with an EAP professional for the purpose of granting authorized absence according to 530:10-21-7. The disclosure shall be limited to the date and time of the employee's appointment with the EAP professional;
- (3) The EAP professional determines that the participant poses a threat to deliberately harm the participant or others [74:840-2.10(D)];
- (4) There is *reason to believe that a child under the age of eighteen (18) years has had physical injury or injuries inflicted upon the child by other than accidental means where the injury appears to have been caused as a result of physical abuse, sexual abuse, or neglect* [21:846(A)];
- (5) There is *reason to believe that an elderly person or incapacitated adult is suffering from abuse, neglect, or financial exploitation* [43A:10-104(A)];
- (6) A court of competent jurisdiction orders the inspection, release, or disclosure of confidential information.

(c) Records and information relating to participation by an employee in the EAP *shall be maintained separate and apart from regular personnel records and shall not become part of the employee's personnel file* [74:840-2.10(D)].

(d) Participants in the EAP shall have a right of access to their own EAP records [74:840-2.10(D)].

(e) The provisions of this Section shall remain effective regardless of whether the participant has ceased participation in the EAP or has terminated employment with the state.

APPENDIX B. SCHEDULE OF ANNUAL AND SICK LEAVE ACCRUAL RATES AND ACCUMULATION LIMITS [REVOKED]

APPENDIX B. SCHEDULE OF ANNUAL AND SICK LEAVE ACCUMULATION LIMITS AND YEARLY ACCRUALS [NEW]

ANNUAL AND SICK LEAVE ACCUMULATION LIMITS AND YEARLY ACCRUALS [74:840-2.20(2)]				
Note: "Days" refers to 8-hour working days.				
Years of Cumulative Service	Annual Leave		Sick Leave	
	Yearly Accrual	Accumulation Limit	Yearly Accrual	Accumulation Limit
Less than 5 years	15 days/year	30 days*	15 days/year	No limit.
5 but less than 10 years	18 days/year	60 days*	15 days/year	No limit.
10 to 20 years	20 days/year	60 days*	15 days/year	No limit.
Over 20 years	25 days/year	60 days*	15 days/year	No limit.
*Except as provided in 530:10-15-11(b)(5)				
Note: Accrual rate is an hourly rate equal to the annual accrual divided by the number of work hours in the current year.				