1. Do you combine sick, holiday, and vacation leave or some combination thereof as a Paid Time Off (PTO) policy?

YES - 11
NO - 16

2. If the answer to No. 1 is YES, what does PTO cover?

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sick:</td>
<td>11</td>
<td>0</td>
</tr>
<tr>
<td>Holiday:</td>
<td>2</td>
<td>9</td>
</tr>
<tr>
<td>Vacation:</td>
<td>11</td>
<td>0</td>
</tr>
</tbody>
</table>

3. If PTO is NOT a policy, how many Sick days per year are allowed and fully paid? (If PTO is policy, skip to Question 8)

- 3 days
- 3 days per year up to 3 years, 5 days per year after 3 years
- 5 days (4)
- 5 days - can be carried over into next year
- 5-1/2 days - No Question, 90-days paid medical leave
- 6 days (4)
- 6.5 days w/o Dr. excuse
- 6.5 days accrued per year (2)
- 7 days
- Not specified. (“If you’re sick, you’re sick”)

4. If PTO is NOT a policy, how many Vacation days per year are allowed and fully paid?

- 10 days (3)
- 10 - 25 days, depending on length of service
- 10 days for 0-4 years; 12.5 days for 5-10 years; 15 days for 10 + years
- 10 to 20 days based on service (2)
- 10 days at hire, 15 days at 5 years, 20 days at 10 years
- 10 days 1& 2 years, 11.5 & 13 days in 3 – 5 years, 15 days after 5 years
- 10 days up to 5 years, 15 days after 5 years
- 10 days at start; after 5 years add 1 day/year up to 15 days/year
- 10 days under 5 years service, then sliding scale to 20 days over 20 years service
- 10 days, plus an increasing number of days after 5 year
- 10 days under 5 years; 15 days over 5 years
- Up to 21 days
- 2 weeks up to 5 years, 3 weeks up to 10 years, 4 weeks after
- Varies - One Week to Four Weeks

5. If PTO is NOT a policy, how many Holiday days per year are allowed after the first year of employment?

- 5 days
- 6 days (3)
- 7 days (3)
- 7.5 days
- 8 days (4)
6. If PTO is NOT a policy, do fully paid vacation days increase with longevity in your firm?

YES - 17  
NO - 0

7. What is the maximum number of fully paid vacation days any employee can receive?

- 15 days (2)
- 15 days/year; carry forward max of 20 days to next year
- 15 days plus 3 personal days (used for any purpose)
- 20 days (10)
- 21 days
- 25 days
- 4 weeks (2)

8. If PTO IS a policy, how many fully paid PTO days are allowed per year?

- 15 days (3)
- Depends on employees longevity - 17 days up to 60 months
- 17.5 days
- 17.5 days for first 5 years - 20-27.5 days for years 5-20
- 24 days for 0-10 years, 29 days for 10-25 years, 34
- 20 days/year
- Varies w/seniority, starts at 120 hours annually
- Depends on years of experience

9. Is a “use it or lose it” policy in effect within a certain period of time for either PTO or vacation?

YES - 19  
NO - 7

10. Are there policies or actions to limit the liability on your balance sheet for accrued vacation or PTO?

YES - 16  
NO - 6

Comments:

- We have limits on the accrual balances of PTO. Annually, at year end, any PTO accounts that exceed the limits are reduced to the limit. The employee is reimbursed, at straight time, for up to 40 hours of PTO time that is “lost” due to the reduction. There is no compensation for any time “lost” that exceeds 40 hours.
- Limit vacation carryover to next year to 5 days.
- Vacation hours may accrue over the year, but no more than 160 hours may be carried over to the next year.
- Based on years with the company, a certain number of vacation days may be carried over per year unless a variance is granted.
- We limit vacation to 4 weeks total in the event the employee leaves employment. Sick leave is lost.
- Vacation in excess of 160 hours is paid at the end of the year to junior staff, 320 hours for executive staff.
• There is a max accumulation of PTO hours. Once/year any hours over limit are paid at 50% of normal hourly rate.
• “Use it or lose it”, so there’s no long term accrued PTO balance. You also can’t accrue sick days.
• Yes - over 240 hours, the time is lost to an extended sick leave bank which can only be accessed if on disability leave.
• For vacation we allow accumulation of twice the annual amount. For the three personal days, if not used transfers to sick leave.
• Unknown.
• We have a PTO carryover cap. At the end of the calendar year, depending on the number of years of service an employee has, they can only carry-over a certain amount of PTO. The first 40 hours over the cap are paid out, anything else is lost.
• Employee can only have 40 hours more than their normal accrual in their bank at any time.
• Maximum carry over balance of vacation time is 10 days, so any unused balance at the end of the year above that amount is paid in cash.
• Can accrue to a defined max. After that point, if it is not used, it stops accruing.
• Carry over no more than 40 hours a year.
• Only by limiting the number of days you can carry, excess days are bought back.
• The balance sheet liability is limited based on the employee’s years of service and allowed accrual.
• A maximum of 200 Vacation hours are allowed to accumulate, after that you either use it or purchase down the number before an employee starts to accrue any additional.
• Can not carry more then 2 times your annual accrual rate.
• Maximum carryover two weeks per year.

11. How much vacation or PTO can be carried over into next year?

  - 0, but we have allowed carry over to January 15
  - 5 days (3)
  - 10 days (2)
  - 10 to 30 days depending on years with company
  - 15 days (2)
  - 20 days (3)
  - 20 days junior staff, 40 days executive staff
  - 25 days
  - 25 to 45 days, dependant upon length of service
  - 30 days
  - 37 days for 0-10 years, 50 days 10-25 years, 62 days
  - All, up to a maximum of 200% of individual’s amount
  - Up to a maximum of 200 hours
  - 240 hours
  - Twice the annual vacation
  - No limit
  - See last question
  - Depends on the level an employee is at
  - All of it, until defined max is accrued
  - All of it up to 2 times their annual accrual rate
  - One years accrual

12. Can an employee use PTO or assigned sick days to take care of a sick relative?

  YES - 23
  NO - 4

13. Is there anything about the time off benefits that you think is very good or above the norm?

  YES - 6
  NO - 17
Comments:

- 6.5 days / year sick leave with no questions asked. Can be used for whatever, including “mental health” days.
- The maximum PTO that can be accrued occurs after 5 years of employment - pretty quickly actually.
- I think our carry-over policy is more generous than the norm.
- For new employees, we allow up to 7 years of prior experience in a related job to count toward credited years of service for purposes of determining vacation allowance.
- You never lose time. You are paid out 100% for anything over your carry-over limit.
- The flexibility to use as vacation or sick is entirely up to the employee.
- After the 1st quarter of the year we allow employees to exchange sick accrued in for vacation at a 2 to 1 ratio.

14. How large is your firm?

1-10 3
11-25 1
26-50 6
51-100 2
101-200 4
201+ 9

15. Are there any other business practice issues you would like surveyed?

- Level and/or cost of health insurance benefits provided and how premiums are shared between employee and firm.
- Tuition assistance? Comp time?
- Overtime pay for professionals (exempt).
- Definitive “Formulae” for calculating bonuses (what are they), or just subjective evaluation of merit? Recruitment and Hiring practices; do you have your best success with head-hunters, Monster.com, newspaper or trade ads? (It’s hard finding GOOD new employees now.)
- No.
- Percentage of health premium paid by the employer; turnover rates, re-hire policies, recruiting strategies.
- Recruiting practices and turnover rates.
- Incentive compensation / pay for performance.
- Classification of technical employees with regard to overtime payment.