



**uniting
church**
in Australia,
Synod of NSW & ACT

Leave Purchasing Policy

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1. Overview/Background

The Uniting Church supports flexible working arrangements, and other measures to support and enhance the wellbeing of individuals. We recognise that from time to time, employees may want or need additional leave. In response, we have created the Employee Leave Purchasing Scheme (LPS).

The LPS is available to all permanent employees of the Synod Office, and Uniting Financial Services ('**Synod**').

The LPS requires a 12-month participation period and allows employees to purchase an extra 1 or 2 weeks' leave per year.

People Managers will review each request on an individual basis and discuss with People and Culture before making any decision about whether to approve or deny a request.

When purchasing leave, an employee is salary sacrificing one or two weeks' pre-tax wages over the 12-month period so that they can continue to be paid whilst absent on purchased leave. Purchased leave is non-accumulative and must be used during the financial year in which it is purchased.

2. Purpose of Policy

The LPS has been introduced to give employees greater flexibility by allowing them to purchase additional leave ('**purchased leave**') and to spread the cost over a 12 month period.

3. Applicability (scope)

The LPS is available to all permanent employees of the Synod whether full-time or part-time.

To be eligible for LPS an employee must, on the date of application:

- ▶ Be a permanent employee; and
- ▶ Have completed six months' service with their employing entity; and
- ▶ Have an annual leave balance of less than 20 days (or part time equivalent).

4. Responsibilities

The Director, People and Culture has responsibility for the development, implementation and management of this policy.

Payroll has responsibility for making salary adjustments associated with approved purchased leave and for refunding any unused purchased leave to the employee (less applicable tax) following the conclusion of the relevant financial year or when employment ceases.

People Managers have responsibility for properly considering all requests, and the impact to the team, and for providing a timely response for all applications made under this policy.

Employees have responsibility for submitting their application before 1 June each year and for taking the purchased leave before the conclusion of the relevant financial year. Employees also have a responsibility to notify their People Manager of any changes which may impact their ability to take purchased leave.

5. Principles

An employee can apply to join the LPS only one time each year, with effect from the first full pay

period in July. To ensure full consideration of all applications, employees are asked to submit their application by 1 June each year. Applications cannot be backdated.

The employee's People Manager and the People and Culture team will ensure careful consideration is given to operational requirements of the team and the business and that the employee meets the eligibility criteria. All requests will be dealt with in a reasonable and timely manner on the basis of fairness and equity.

Operational consideration may include:

- ▶ The availability of suitable leave cover if required;
- ▶ The cost implications;
- ▶ The impact on stakeholder/client requirements;
- ▶ The impact on the workload of other employees; and
- ▶ Whether the employee has participated in the LPS previously.

6. How the LPS Operates

- ▶ Purchased leave will be granted upfront from the first full pay period in July.
- ▶ Purchased leave must be accessed in minimum periods of one week.
- ▶ When an employee's ordinary working hours are changed during the year, the amount paid at the time of taking the LPS and the amount paid for residual leave will be adjusted to take into account any variations.
- ▶ Purchased leave does not roll-over and must be used within 12 months of it being granted.
- ▶ At the end of the 12-month period, any unused purchased leave will be paid out to the employee in the last payroll of the 12-month period. The lump sum payout will be taxed accordingly.

7. Withdrawal from the LPS

Due to the nature of the salary deductions, withdrawal from the LPS is generally not possible during the purchase leave year. The LPS should only be entered into if an employee can honour the scheme for 12 months.

If early withdrawal from the LPS becomes a necessity, participation will cease at the end of the next practicable pay period and the employee will revert to normal salary at the beginning of the next pay period. The purchased leave that has been funded will be paid out in one lump sum as soon as possible, and taxed accordingly.

8. Termination of Employment

If an employee's employment terminates for any reason, the employee will automatically be withdrawn from the LPS. The total value of the self-funded leave reduction will be calculated and that portion not already taken as leave will be repaid to the employee in their final pay and taxed accordingly.

Where an employee terminates but has already taken a portion of the Purchased Leave grant, the value of this leave will be deducted from the final termination monies owing.

9. Other Policies

This policy should be read in conjunction with other leave policies.

10. Terms and Conditions

This Policy does not form part of any contract of employment or contract of engagement and may be amended, replaced or revoked at any time by the Synod at its discretion