TEAM KENTUCKY®

FINANCE AND ADMINISTRATION CABINET

PVA Fall Conference 2026

JUNE 8-11, 2026

HR Processing Branch

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Employee Relations Branch

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PVAEmployeeRelations@ky.gov

Employee Relations & Benefits

Employer Paid Leave (ERPL)

Effective: **October 31, 2025**

- Six (6) weeks paid leave upon appointment. Renewed after the completion of 120 months and 240 months of service.
- Can be utilized for one or more of the following reasons:
  - Birth of a child and to care for the newborn child if the leave is taken within one year of the child's birth.
  - Placement with the employee of a child for adoption or foster care if the leave is taken within one year of the child's placement.
  - Serious health condition that makes an employee unable to perform the functions of the employee’s job.

Employer Paid Leave (ERPL) continued

Rules:

- Shall comply with the requirements of the FMLA
  - If FMLA is applicable, an employee shall use ERPL concurrently with FMLA leave.
- Qualifying leave shall be designated as ERPL and shall be exhausted prior to the employee's use of other accrued leave.
- Upon exhaustion of ERPL, additional leave shall comply with the other provisions of this administrative regulation, including the requirement for medical documentation signed by a licensed medical provider certifying the employee’s continued need for leave.
- Shall be used only on a continuous basis for absences of three (3) or more consecutive days.
- Must request advance approval from supervisor to use ERPL.

Employer Paid Leave (ERPL) continued

Contact PVA Employee Relations for qualifications at PVAEmployeerelations@ky.gov.

- How to apply: Request application from Employee Relations
- Completed application must be signed by employee and supervisor and returned to Employee Relations for Appointing Authority approval.
  - If FMLA is not applicable, we will need a doctor's note provided with application.
- Tracking: Timesheets will be completed by PVA Employee Relations.

Leave Report Emails

- ✓ Report is run each pay period
- ✓ 3 consecutive days used (annual, sick and comp)
- ✓ Utilize the notes on timesheet. Ex: Vacation, off with sick child

Adverse Weather Leave

- Employees get 7.5 hours every January 1st.
- Effective September 30, 2025.
- Time does not have to be made up.
- Once 7.5 hours has been used, employees must use Annual, Comp or LNPU (if no leave time is available) if not able to be at work.
- If time is not used it does **NOT** accumulate.

Onboarding Reminders

- Welcome Brochure - Provided to new hire once they clear in KHRIS
- All emails are sent to KY.gov emails
- Current forms are emailed to New Hire and PVA
- Password for desktop login comes from COT
- New Employee Binders are sent to Full Time Employees only
- Encrypt emails when returning form. **#rmsencrypt** (Ky.gov emails) **#encrypt** (all others)
- Health Insurance enrollment is complete in KHRIS (30-day time frame)

How To:

Request Family Medical Leave
- Must meet qualification of 12 months state service employment and have been paid for 1,250 hours.
- Contact Employee Relations Branch

- Apply for Sick Leave Sharing
  - Must be out 10 consecutive workdays
  - Must have depleted all time
  - Complete Sick Leave Application and send to Employee Relations Branch

- Donate sick time
  - Retain at least 75 hours in sick leave balance
  - Complete Sick Leave Donation form and send to Employee Relations Branch

- Submit A Workers Comp Claim
  - Notify Manager
  - Complete First Report of Injury on PVA Network.

Reminders

- All Employee Relations emails can be sent to PVAEmployeeRelations@ky.gov
- Visit PVA Network site PVA Human Resources - Department of Revenue
- Visit Personnel Cabinet Website for more benefit details Personnel.ky.gov
- Visit KY Deferred Comp for financial planning detail Kentucky Deferred Comp
- Visit KY Public Pensions Authority (KPPA) of retirement details Welcome - Kentucky Public Pensions Authority
- LivingWell Health Assessment must be completed by July 1st.

HR Processing Branch

Employment Status

Three (3) types of employment status apply to the employees of a PVA office.

1. Full-Time

   - Salaried
   - Must work or use accumulated leave for 37.50 hours per week.
   - Entitled to full fringe benefits (holidays, insurance, retirement etc.)

2. Part-Time

   - Hourly
   - May not work more than 99.75 hours per month.
   - Eligible for social security and workers' compensation
   - May receive part-time holiday pay at the discretion of the PVA
   - Eligible for closure leave, if scheduled to work on the day of the closure.

Employment Status (continued)

3. Seasonal/Interim (i.e., summer, intern, co-op)

<u>Full-Time (not to exceed six (6) months)</u>

- Salaried
- Eligible for social security and workers' compensation
- Entitled to paid holidays
- Entitled to earn one (1) sick day per month.
- Eligible for Closure Leave

<u>Part-Time (not to exceed nine (9) months)</u>

- Hourly
- May not work more than 99.75 hours per month
- Eligible for social security and Workers' Compensation
- May receive part-time holiday pay at the discretion of the PVA.
- Eligible for Closure Leave, if scheduled to work on the day of closure.

Employment Status (continued)

It is the responsibility of the PVA to end the seasonal employment at the end of the required time. An RPA must be submitted to the DHR at the end of the employee's term. Failure to end past the allowed timeframe may result in the PVA office paying for the additional cost of benefits (i.e. KHRIS generated or Retirement/Omitted Contribution) from local (OX) funds.

Interim/seasonal employees must have a minimum break in service of three (3) months before being rehired back into another interim/seasonal position in the same county. Interim/seasonal employees being hired into a full-time or part-time position do not require a break in service.

The effective date of appointment starts the months service. It is consecutive.

Part-time, Seasonal & Interim

Per KAR 1:140

An employer participating in KPPA shall not classify an employee in more than one (1) non–participating position status during the fiscal year.

Employee cannot be in two (2) non-participating status in the same fiscal year. If they work seasonally, they must have a 3-month break before returning.

If employee does not observe a 3-month break in service, all omitted contributions (contributions not withheld and paid to KPPA) will be billed to the county.

***NOTE: Employees under 18 and without high school degree will be classified in a seasonal/interim position. Must indicate if part-time or full-time seasonal on RPA.**

Promotions and Salary Advancements

As required by retirement (KPPA) for verification of bonified promotion and/or salary increase, KPPA asks that all promotion and salary adjustment requests must be accompanied with an **updated application and position description.**

The updates would reflect any changes since the employee's last promotion or salary advancement.

Note: Any salary advancement other than a vacancy promotion would be effective the 16th of the month.

Timesheet Reporting

It is very important that timesheets are submitted and approved accurately at the appointed times.

The rule of thumb for submitting timesheets:

Submit by noon the day after pay day and approve by the close of business the following day.

Please be reminded, do not delete or make any changes to previous pay period. Contact your HR Consultant if you need assistance.

If you plan to be out of the office, you can submit and approve using the link below. You will have to use the full version to submit and approve timesheets.

https://personnel.ky.gov/layouts/15/ESS_MobileApp/QuickAccess.aspx

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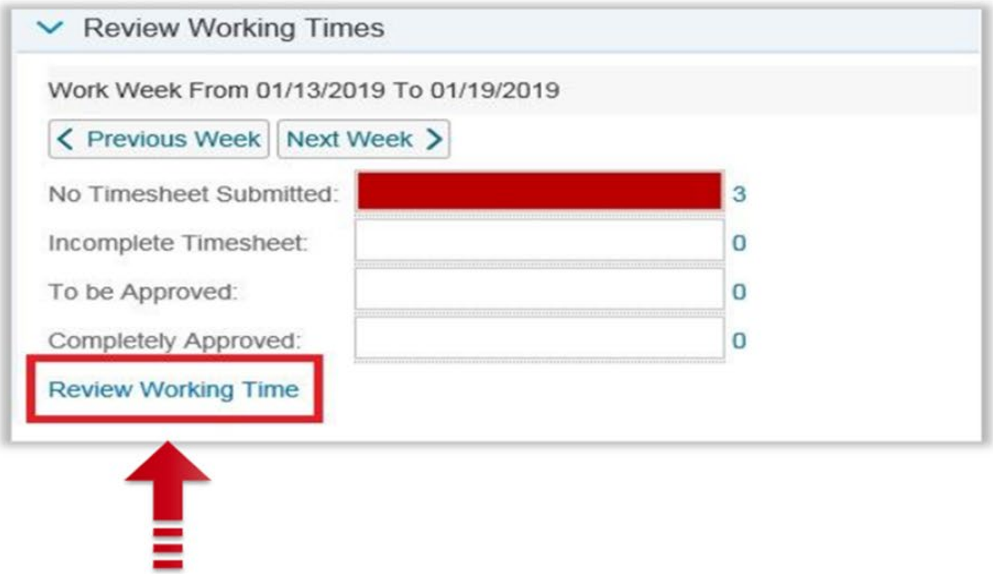
Timesheet Reporting (continued)

Review Working Times Selections

Selection choices in the **Review Working Times** section are:

- No Timesheet Submitted
- Incomplete Timesheet
- To be Approved
- Completely Approved

Selecting the **Review Working Time** link will display the options for you to send reminders to employees.



*Part-time employees must only enter their hours worked. If they are to be paid for holidays (at the discretion of the PVA), then they must enter the code HOLP.

Timesheet Reporting (continued)

Send Mass Reminder

Selecting the **Send Mass Reminder** link will generate an email to your staff in a **No Timesheet Submitted** status or an **Incomplete Timesheet** status reminding them to complete their timesheet.

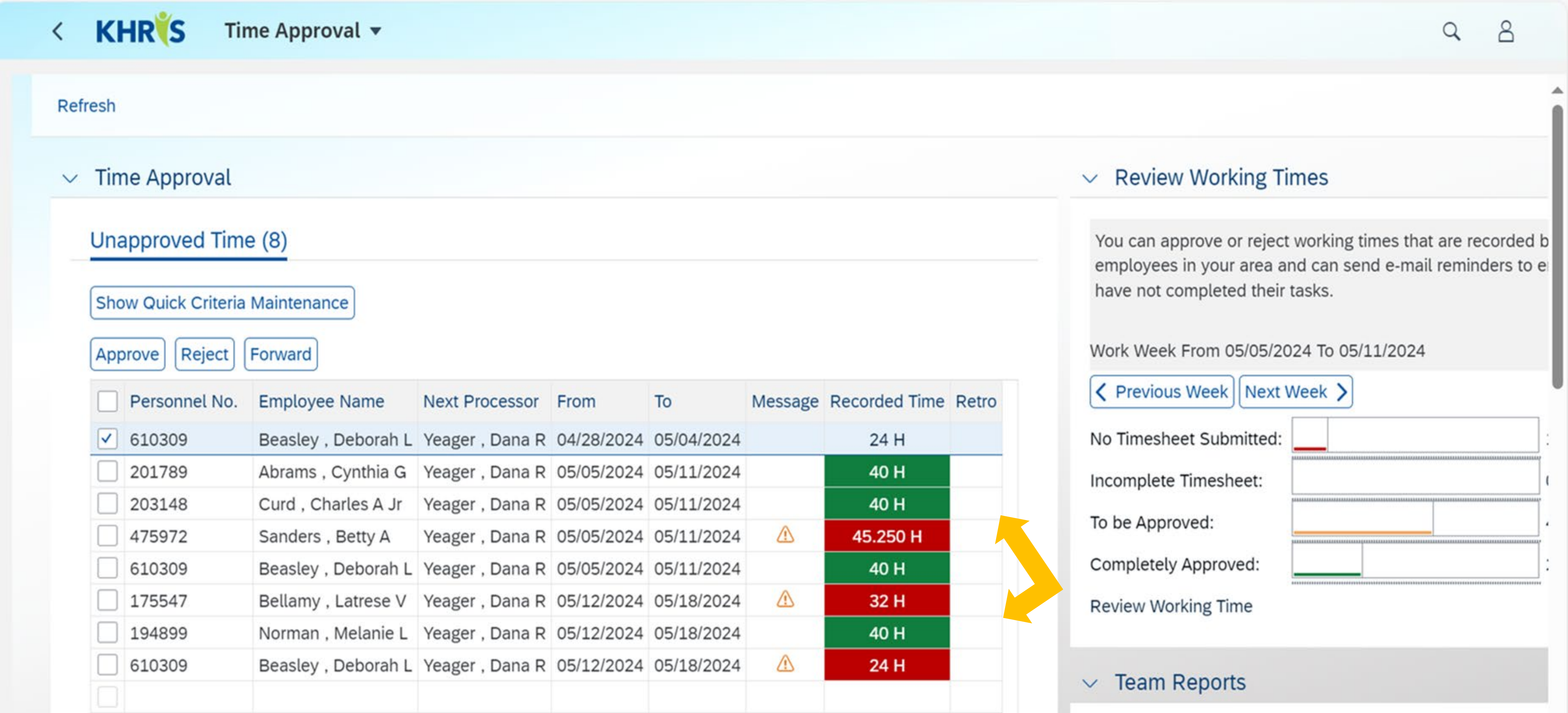
Details for All

Send Mass Reminder

Actions	Status	Employee Name	Personnel Number	Missing Time
✉	No Timesheet Submit...	Brown , Charlie Peanut	00161322	40.00 H
✉	No Timesheet Submit...	Brown , Sally Peanut	00173172	37.50 H
✉	No Timesheet Submit...	Doe , Jenn L	00182808	37.50 H

You can send individual reminders by selecting the email icon on the individual lines.

Timesheet Reporting (continued)



Personnel No.	Employee Name	Next Processor	From	To	Message	Recorded Time	Retro
610309	Beasley , Deborah L	Yeager , Dana R	04/28/2024	05/04/2024		24 H	
201789	Abrams , Cynthia G	Yeager , Dana R	05/05/2024	05/11/2024		40 H	
203148	Curd , Charles A Jr	Yeager , Dana R	05/05/2024	05/11/2024		40 H	
475972	Sanders , Betty A	Yeager , Dana R	05/05/2024	05/11/2024	⚠	45.250 H	
610309	Beasley , Deborah L	Yeager , Dana R	05/05/2024	05/11/2024		40 H	
175547	Bellamy , Latrese V	Yeager , Dana R	05/12/2024	05/18/2024	⚠	32 H	
194899	Norman , Melanie L	Yeager , Dana R	05/12/2024	05/18/2024		40 H	
610309	Beasley , Deborah L	Yeager , Dana R	05/12/2024	05/18/2024	⚠	24 H	

Reporting Holidays and Training

Remaining State Observed Holidays

Juneteenth - Friday, June 19, 2026

Independence Day - Friday, July 3, 2026

Labor Day - Monday, September 7, 2026

Veterans Day - Wednesday, November 11, 2026

Thanksgiving - Thursday, November 26, 2026 & Friday, November 27, 2026

Christmas - Thursday, December 24, 2026 & Friday, December 25, 2026

New Year's – Thursday, December 31, 2026 & Friday, January 1, 2027

Reporting Holidays and Training

If your county Judge Executive closes for a different day, the code to use is **CLOS** with comment in notes.

Part-Time employees will be paid at the discretion of the PVA for half the holiday. This is included in the monthly maximum hours of 99.75 to be paid. If paid, they are only privy to a half day.

A full-time employee's holiday will auto populate. If they are 24/7, they will revert to a 7.50 workday schedule.

If you are attending training for CKA, SKA and other PVA sponsored training, the code would be **1REG** and include a comment in notes with the title of the training.

NOTE: When taking the PVA Exam, you would use your personal leave.

Leave No Pay Authorize = LNPA

Used to reduce the number of regular hours scheduled due to the absence.

Can only be utilized when annual and compensatory leave have been exhausted; except if an employee is on Workers' Compensation.

Leave No Pay Authorize = LNPA (continued)

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An employee must have exhausted all of his or her accumulated annual and compensatory leave before leave without pay may be used under the circumstances outlined in the second type of special leave.

Regulation 101 KAR 2:102 Section 2 Sick Leave Without Pay states that an Appointing Authority shall grant sick leave without pay in 2 circumstances:

- If the employee is impaired by illness or injury
  - If the leave does not exceed 30 continuous calendar days; and
  - The employee has utilized all of their accumulated leave (except if they requested to save 10 sick days).

OR

- If it’s within an employee’s first 12 months of employment and do not qualify for FMLA.
  - The employee must also have exhausted all of their leave.
  - This cannot exceed a period of 30 working days.

Leave No Pay Unauthorized = LNPU

Used to reduce the number of regular hours scheduled due to the absence.

Unpaid time w/o approval.

Bereavement/Funeral = BERV

Used in conjunction with another absence code to indicate employee is on Funeral or Bereavement Leave.

Can use up to 5 days of leave (use of SICK, ANLL, COMP or LNPA)

Bereavement leave is not a paid leave. It is for tracking leave used.

Timesheet Reporting Tutorials

Employee Self Service (ESS)

- Time Recording Basics
- Accurate Time Reporting

https://personnel.ky.gov/Pages/learning-KHRIS-ESS.aspx

Manager Self Service (MSS)

- Time Approval Basics
- Accurate Time Reporting

https://personnel.ky.gov/Pages/learning-KHRIS-MSS.aspx

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PVA Office Closing Form

______ County PVA Office

Date of Closing ______

Pay Period ______

Documentation must be provided with this form unless employee uses their time.

Please check one of the following reasons:

Courthouse Closed (CLOS)	☐	Reason for Closing
PVA Office Closed (CLOS)	☐	Reason for Closing
Adverse Weather (PAWL)	☐	State nature of weather condition & adhere to 101 KAR 2:102, section 12. This time does not have to made up. Employees receives 7.50 hours every January 1st. Time does not roll over if not used.
Other	☐	Reason for Closing

NOTE: All PVA Office closings must be reported to the PVA Administrative Support Branch and to include supporting documentation before or on the date of closing when possible. Must be reported on the employee's KHRIS timesheet.

PVA Signature ______ Date ______

PVA Administrative Support Branch ______ Date Received ______

Office Closure

Options for Closure

- Judge/Executive Closure
- PVA Office Closure

  Property Valuation Administrator (PVA) has the authority to close their office in the event of severe local weather conditions or other emergency events that impact the health and safety of the PVA staff (unclassified state employees).
- Telework (If able to work from home)
- Use personal leave

Fair Labor Standards Act (FLSA) Non-Exempt and Exempt

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The Federal Statutes and Regulations require that the appropriate "test" be applied to each individual who is exempt from the overtime provisions of FLSA. Be sure to classify employees appropriately when completing the FLSA Exempt Test Form.

Non-Exempt Employees

If a position is NOT an executive, administrative, or professional job in accordance with the established guidelines and the job is paid on a salaried - not hourly - basis, the position is considered to be “non-exempt”. These positions will earn compensatory leave time for any hours worked beyond the standard 37.50 hour work week until forty hours are worked. An employee in a “non-exempt” position is entitled to receive time and a half for each hour worked over forty in a work week.

If the employee is paid by the hour or is a part-time employee working less than 100 hours per month, they will be paid for the hours worked up to forty hours per week. For work time in excess of forty in a week, these employees also have the option of being paid at one and a half times their regular rate of pay or earning one and a half hours of compensatory leave for each hour worked over forty.

Fair Labor Standards Act (FLSA) Non-Exempt and Exempt (continued)

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Exempt Employees

If a position is considered an executive, administrative, or professional job, employees in these positions are considered **“exempt”** under the federal guidelines. Typical PVA office employees that would fall into this category includes the Chief Deputy and Chief of Staff. Employees in exempt positions are entitled to compensatory leave time for all hours worked in excess of their regular work schedule.

Note: The FLSA form in located on the PVA Network. It is to be completed and submitted to your HR Consultant when appointed or when promoted to Chief Deputy or Chief of Staff.

This form is not to be used to classify an employee so that they would not receive overtime.

Non-Exempt Employees & Overtime

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Non-Exempt Employees

If your position is not exempt from the overtime provisions of the FLSA, your rate and manner of earning is as follows:

- Employee on a 37.5 hour work week, who works between 37.5 and 40 hours earns compensatory leave time on an hour for hour basis. 2.5 hours worked = 2.5 hours compensatory leave time earned.
- Compensatory leave time is earned at a rate of one and one-half hour for each hour worked over the 40. 1 hour worked = 1.5 hours compensatory leave time earned.

NOTE: Non-exempt employees have the option of receiving compensatory leave or overtime pay, for hours worked over 40. This election, which must remain in effect for a minimum of three months, should be provided to your HR Office using the Overtime Compensation Election Form, which is available on the Personnel Cabinet's website under Documents in Demand. The employing agency shall not mandate an employee's election of compensatory leave or paid overtime.

https://extranet.personnel.ky.gov/Pages/Documentsindemand.aspx

Overtime Compensation Form

OVERTIME COMPENSATION FORM
(for Non-Exempt Employees Only)

☐ ELECTING COMP TIME

I request that all hours which I work in excess of forty (40) hours in a work week be accrued as compensatory leave at a rate of one-and-one half (1 ½) hours for each hour worked over forty (40) hours.

I understand that this election cannot be changed for a minimum of three (3) months, and will continue after that time until a new written election is submitted.

I certify that this election is voluntary on my part with no coercion or direction to force my decision.

Employee's Printed Name	Employee's Signature
Employee's Personnel Number (Pernr)	Date Signed

☐ RESCINDING COMP TIME ELECTION

I rescind my election to accrue compensatory leave, at a rate of one-and-one half (1 ½) hours for each hour worked in excess of forty (40) hours in a work week, and request that I be paid at one-and-one half (1 ½) times my hourly rate of pay.

I understand that this election cannot be changed for a minimum of three (3) months, and will continue after that time until a new written election is submitted.

I certify that this election is voluntary on my part with no coercion or direction to force my decision.

Employee's Printed Name	Employee's Signature
Employee's Personnel Number (Pernr)	Date Signed

Pursuant to Section 5 of 101 KAR 2:102 and 101 KAR 3:015, the employing agency shall not mandate an employee's election of compensatory leave or paid overtime.

PC/DHRA/OLS
Sept 2022

Fringe Benefits

PVAs (Elected Official) using the office vehicle for personal use will be taxed using the Fair Market Lease Value (FMLV) Rule. Determining the value of the personal use will be calculated with the following formula:

(FMLV X Personal Use Miles) / Total Use Miles = Personal Use Value

PVA Vehicle Use Form (must include FMLV) is to be sent to your HR Consultant. The preferred methods for submitting the vehicle use form are as follows:

- **Quarterly**
- **This would be for commuting or personal use.**
- **Submit the final quarter by December 15, 2026.**

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Fringe Benefits - PVA Reporting

(**PLEASE CHECK FORMULAS FOR EACH QUARTER**)

CALENDAR YEAR 20____

COUNTY NAME

PVA QUARTERLY PERSONAL USE OF OFFICE VEHICLE

PVA NAME

YEAR	
VIN #	
MAKE/MODEL	

	JANUARY	FEBRUARY	MARCH	QTR TOTAL	APRIL	MAY	JUNE	QTR TOTAL	JULY	AUGUST	SEPTEMBER	QTR TOTAL	OCTOBER	NOVEMBER	DECEMBER*	QTR TOTAL
BEGINNING ODOMETER #	0	0	0		0	0	0		0	0	0		0	0	0	
PERSONAL MILEAGE																
WEEK ONE	0	0	0		0	0	0		0	0	0		0	0	0	
WEEK TWO	0	0	0		0	0	0		0	0	0		0	0	0	
WEEK THREE	0	0	0		0	0	0		0	0	0		0	0	0	
WEEK FOUR	0	0	0		0	0	0		0	0	0		0	0	0	
WEEK FIVE	0	0	0		0	0	0		0	0	0		0	0	0	
TOTAL QUARTER PERSONAL MILES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENDING ODOMETER #:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL USE MILES :	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0
# COMMUTING DAYS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

QUARTER CALCULATION

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Pension Spiking - Expense Allowance

Kentucky Public Pensions Authority (KPPA) has reviewed information submitted by your agency regarding the Expense Allowance that is paid to your employees.

It has been determined that the **Expense Allowance payment is considered a bonus payment.** Kentucky Revised Statute 78.510(13) states that "*…A lump-sum bonus, severance pay, or employer-provided payment for purchase of service credit shall be included as creditable compensation but shall be averaged over the employee's service with the system in which it is recorded if it is equal to or greater than one thousand dollars ($1,000)…*"

In order for KPPA to properly account for all bonuses paid in a fiscal year, you must report these payments on your monthly report. These payments should be reported on a separate record with a payment reason of Bonus/Severance Payment. Payments must be reported in the month in which the member receives the bonus or severance payment.

Pension Spiking - Compensation

Kentucky Public Pensions Authority (KPPA) has reviewed information submitted by your agency regarding the Compensation of Property Valuation that is paid to your employees.

It has been determined that the **Compensation of Property Valuation payment is not considered a bonus payment but** is considered creditable compensation. Per Kentucky Revised Statute 78.510 (13) creditable compensation ''*means all salary, wages, and fees, including payments for compensatory time, paid to the employee as a result of services performed for the employer or for time during which the member is on paid leave, which are includable on the member's federal form W-2 wage and tax statement…"*

Compensatory payments should only be reported as creditable compensation for members whose participation date is prior to September 1, 2008. Creditable compensation does not include Workers' Compensation or lump sum payments for accrued vacation or sick leave, except as provided in Kentucky Revised Statute 78.616 (5).

Taxes and Direct Deposits

Employees will need to consult with their tax preparer for any tax withholdings (K-4 and/or W-4) inquiries.

Kentucky Revised Statute Chapter 141 requires employers to withhold income tax for both residents and nonresidents employees (unless exempted by law). Employers must withhold the income tax of the employees receiving "wages" as defined in Section 3401(a) of the Internal Revenue Code.

The Kentucky Withholding Tax rate will be 3.5% for tax year 2026.

NOTE: You may update or create any account at any time; however, you may only delete your “Other” Bank(s). While you can update and change your “Main” Bank, you cannot delete it. **Before closing an account used for direct deposit, please consult your HR Administrator to ensure a deposit is not already pending.** Changes to your bank information are effective based on the current payroll schedule. If payroll has already run for the upcoming payday, your changes will not take effect until the NEXT payday. If payroll has not run at the time you submit your changes, they will be effective with the upcoming payday.

Contacts

- Inventory Contact- KaylaM.Donovan@ky.gov 502-564-3658
- Controller- Letter for Tax Identification- Joe.McDaniel@ky.gov 502-564-5120
- Billing Estimates & Grades Available- Kim.Holt@ky.gov 502-564-7198
- Computer Access- PVA.TechSupport@ky.gov
- Wage Garnishments- Collector must send to Kentucky State treasury:

Mike Burford: 1050 US HWY 127 South, Suite 100, Frankfort, KY 40601

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Questions?