



## Human Resources Department Employee Benefits and Services Division

**Leonardo Gonzalez**  
Human Resources Director /  
County Labor Relations Chief

**Gina King**  
Assistant Director

**Eric Guerra**  
Assistant Director

December 4, 2024

Name  
Address  
City, State Zip

RE: Vacation/Holiday/Administrative/Paid Time Off Leave Cash-Out for Calendar Year 2025

Dear Name:

It is time for you to consider your leave cash-out options for 2025. As an employee covered by the [Special District & County Fire Exempt Compensation Ordinance](#), you have several leave cash-out options depending on the leave types you are eligible to accrue in 2025. Your cash-out options are summarized below.

### **Vacation and/or Paid Time Off (PTO)**

You may elect to cash out vacation and/or PTO by exercising the following options:

- **Future Accruals** – You must make an **irrevocable** election during the month of December specifying the number of hours to be sold back from the next calendar year's vacation/PTO leave accrual. The election must be made in increments of not less than 10 hours and may not exceed 160 hours.
  - **Employees Not Enrolled in the Modified Benefit Option (MBO):** You may pre-designate up to **160 vacation hours** accrued in 2025. You may pre-designate a combination of vacation and PTO only if you intend to convert to the MBO during the next open enrollment period and start accruing PTO in the new plan year beginning July 26, 2025.
  - **Employees Enrolled in MBO:** You may pre-designate up to **160 PTO hours** accrued in 2025. You may pre-designate a combination of vacation and PTO only if you intend to disenroll from MBO during the next open enrollment period and start accruing vacation in the new plan year beginning July 26, 2025\*.
- **Existing Accruals** – You may cash out existing vacation and/or PTO accruals without a pre-designation and hours **will be subject to a 10% penalty**.

**\*Please note that if you intend to enroll in or disenroll from MBO during the 2025 open enrollment period, you will not accrue the full 160 hours of vacation or PTO needed to cash out this amount.** Therefore, you will need to pre-designate a combination of PTO and vacation to cash out the complete 160 hours.

### **Holiday Leave**

You may elect to cash out holiday leave by exercising the following options:

- **Future Accruals** – You are eligible to make the following **irrevocable** pre-designations:
  - **Employees Not enrolled in MBO:** up to 120 holiday hours accrued in 2025.
  - **Employees Enrolled in MBO:** up to 112 holiday hours accrued in 2025.
- **Existing Accruals** – You may cash out existing accruals without a pre-designation and hours **will be subject to a 10% penalty**.

### **Administrative Leave**

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You may cash out up to 80 hours of administrative leave without pre-designation. The hours may be cashed out in whole hour increments with a minimum cash-out of 1 hour. Any unused administrative leave balances remaining by pay period 26 of 2025 will be automatically cashed out.

### **New Leave Cash-Out Pre-Designation Module**

We are excited to announce a new **Leave Cash-Out Pre-Designation Module** in EMACS self-service, **replacing paper forms** for pre-designating leave hours to cash out in 2025.

If you wish to pre-designate vacation, PTO and/or holiday hours to cash out in 2025:

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1. Log in to the **Leave Cash-Out Pre-Designation Module** at [emacssapp.sbcounty.gov](https://emacssapp.sbcounty.gov) to pre-designate the number of vacation, PTO and/or holiday hours you elect to cash out in 2025. **Paper forms will not be accepted.**
2. View the Leave Cash-Out Pre-Designation Self-Service Module instructions [here](#) for help navigating the portal.
3. Submit your **irrevocable** election by **Tuesday, December 31, 2024**. Since these elections are irrevocable, all pre-designated hours that have not been used or cashed out during the year will automatically convert to cash in pay period 26 of 2025.

### **Leave Cash-Out Request**

To cash out pre-designated hours, existing accruals with penalty, or administrative leave during calendar year 2025, you must complete the [Leave Cash-Out Request – Vacation, Holiday, Administrative & Paid Time Off – Exempt and Board-Governed Exempt form](#) and submit it at least 15 days before the pay period in which you wish to receive the leave cash-out payment.

Please contact Employee Benefits Manager, Joey Wong at (909) 387-9675 or via email at [joey.wong@hr.sbcounty.gov](mailto:joey.wong@hr.sbcounty.gov) if you have any questions regarding the pre-designation process. Contact your department payroll specialist directly for any assistance needed when you are ready to cash out leave during Calendar Year 2025.

If you **experience technical difficulties** with the Leave Cash-Out Pre-Designation Module, please contact EMACS-Security Support at [emacs-securitysupport@hr.sbcounty.gov](mailto:emacs-securitysupport@hr.sbcounty.gov).

Sincerely,

Sandra Wakcher  
Human Resources Division Chief  
Employee Benefits and Services Division  
Human Resources Department