



Employees in the Fire Management Unit, with a 40-hour average work week, you have several leave cash-out options depending on the leave types you accrue in the upcoming year. Details regarding pre-designation may be found in your [Memorandum of Understanding](#). Your cash-out options are also summarized below:

Vacation and/or Paid Time Off (PTO)

You may elect to cash out **up to a total of 80 hours of 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 **80 hours**.
 - **Employees Not Enrolled in the Modified Benefit Option (MBO):** You may pre-designate up to **80 vacation hours** accrued in 2026. 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 25, 2026.
 - **Employees Enrolled in MBO:** You may pre-designate up to **80 PTO hours** accrued in 2026. 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 25, 2026.
- **Existing Accruals** – You may cash out up to 80 hours of existing vacation and/or PTO accruals without a pre-designation and hours **will be subject to a 10% penalty**.

Holiday Leave

You may elect to cash out **up to a total of 120 holiday hours, or 142 holiday hours for MBO enrollees**, by exercising one or both of 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 2026.
 - **Employees Enrolled in MBO:** up to 142 holiday hours accrued in 2026.
- **Existing Accruals** – You may cash out existing holiday hours without a pre-designation and hours **will be subject to a 10% penalty**.



Important note: Employees may choose one or both of the above options to cash out holiday leave, but the total cash-out may not exceed 120 holiday hours, or 142 hours for MBO employees.

Administrative Leave

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 2026 will be automatically cashed out.

Leave Cash-Out Pre-Designation Module

If you wish to pre-designate vacation, PTO and/or holiday hours to cash out in 2026:

1. Log in to the **Leave Cash-Out Pre-Designation Module** at emacsbapp.sbcounty.gov to pre-designate the number of vacation, PTO and/or holiday hours you elect to cash out in 2026. **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 **Wednesday, December 31, 2025**. Since elections are irrevocable, all pre-designated hours that have not been used or cashed out will automatically convert to cash in pay period 26 of 2026.

Leave Cash-Out Request

To cash out pre-designated hours or existing leave accruals with penalty during calendar year 2026, you must complete and submit a [Leave Cash-Out Request – Vacation/Holiday/Administrative Leave/Paid Time Off – Fire Management form](#) at least 15 days before the pay period in which you wish to receive the leave cash-out payment.

If you have questions regarding your **pre-designation eligibility**, please contact your department payroll specialist.

If you **experience technical difficulties** with the Leave Cash-Out Pre-Designation Module, please contact EMACS-Security Support at emacsbsecuritysupport@hr.sbcounty.gov.