

# Accounting for vacation in calendar days or working days? (3/14/17)

The Labour Code states that every employee is entitled to annual paid leave not shorter than four calendar weeks or 28 calendar days, not counting public holidays. Yet employers often book annual leave in working days, assuming that annual leave is 20 working days. This article explores the right to annual leave and extra leave as well as the implications of different accounting.

## Statutory leave entitlement

Under the Labour Code, annual leave is awarded every year at a certain time agreed between the employee and the employer or according to a vacation schedule, which must be available to every employee. A person qualifies for annual leave after six months' continuous employment with the same employer. Annual leave should be awarded to a woman at her request before or right after maternity leave regardless of how long the woman has worked for the employer. An employee under the age of 18 is entitled to one month's vacation.

## Extra leave

This means –

- three working days to an employee taking care of three or more children up to 16 years old or of a disabled child up to 18 years old;
- three or more working days to an employee doing a high-risk job; and
- at least one working day to an employee taking care of fewer than three children up to 14 years old.

A collective agreement or an employment contract can specify other cases (night work, shift work, long-term service etc) that qualify an employee for extra paid leave.

## Accounting differences

Under the Labour Code, annual leave should be booked in calendar days and weeks, but the length of extra leave is stated in working days.

To recalculate calendar days into working days, the formula  $20/28$  should be used to arrive at a coefficient of 0.7143. However, when calculating days of vacation, this coefficient cannot be used in all cases because the ratio can vary according to the number of Saturdays and Sundays during the vacation. For example, if an employee takes vacation from Monday to Saturday, then using the coefficient gives four working days. However, if an employee takes vacation on working days only, then accounting for vacation in calendar days gives them an extra eight days of vacation. In that case, attention should be paid to what dates you put on your leave request to ensure proper accounting for calendar days.

Why does the Labour Code state annual leave in calendar days if it's easier for your employer to book working days? Since public holidays are excluded from your leave, it's important that you state your leave in calendar weeks, so your leave will be extended if a public holiday falls on a Saturday or Sunday.

As mentioned above, it's important to pay attention to what dates you put on your leave request, i.e. you're advised to state not only working days but also any Saturday and Sunday as your vacation dates. The reason is that if your request states only working days, and a public holiday falls on a Saturday or Sunday, then that Saturday or Sunday will not be added to your annual leave.