UC San Diego

UC San Diego
Health Sciences

Vacation Accounting

UC Path

Vacation is a benefit, until it is used,
at that point it becomes salary,
reimbursed by the vacation liability pool.

Vacation Accounting Transactions

Vacation Accounting Principle

Vacation is a benefit until it is used,

at that point it becomes salary,

reimbursed by the vacation liability pool

Vacation Accounting Transactions

➡ *Vacation accrual expense shows on the Fringe Tab*

➡ *Vacation usage expenses shows on the Salary Tab*

➡ *Vacation reimbursement shows as a credit on the Fringe Tab*

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VLA – Vacation Leave Assessment

Fringe Detail Tab

- On a monthly basis, fund sources are assessed the cost of vacation accrual for eligible employees

- In UCPath these are leave assessment (expense) transactions in the Labor Ledger DOPE that fund Location managed leave liability pools. These expenses appear in the Fringe Detail Tab of the Labor Ledger DOPE
  - Fringe CCOA Account Code: **508300**
  - Fringe CCOA Account: **Leave Assessment**
  - Fringe Journal Line: **Leave Assessment Expense**

- The costs of accrued vacation leave will be associated with campus-specific Vacation Leave Assessment rates multiplied against salary earn codes.

	VLA Employee Group ID Types	Campus Rate	Med Ctr. Rate
1	Non-Accruing Staff/ AY Faculty	0	0
2	Accruing Staff/ Non-Faculty Academic	0.07	0.0691
3	FY Faculty	0.08	0.0691

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Vacation Leave Assessment

- Vacation is not included in CBR it is a separate assessment

- Vacation is NOT assessed based on hours accrued but as a percentage of salary

- Vacation assessment currently appears in the Fringe tab in the labor ledger DOPE

- Vacation Leave Assessment will continue to be charged against applicable earnings even after an employee reaches their vacation accrual maximum. *UCOP Policy P-196-13 Payroll: Attendance, Time Reporting and Leave Accrual Records*

- Vacation Leave Usage or Payout ERNCDs will not be subject to Vacation Leave Assessment

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Vacation Usage

Salary Detail Tab

- When vacation is used, the time is reported in the timekeeping system.

- This is reflected in Salary Detail Tab of the labor ledger DOPE as vacation usage expense.

- This earncode that is used is **VCN** or **VAC**

Fringe Detail Tab

- In addition on the Fringe Detail Tab of the labor ledger DOPE a credit equaling the same amount under:
    - Fringe CCOA Account Code: **501005** (This will be changed to a fringe account code)
    - Fringe CCOA Account: **Non Academic Vacation Reimburs**
    - Fringe Journal Line: **Vacation Usage Fringe Expense**

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Vacation Accounting Principle

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➡ *Vacation accrual expense shows on the Fringe Tab*

at that point it becomes salary,

➡ *Vacation usage expenses shows on the Salary Tab*

reimbursed by the vacation liability pool

➡ *Vacation reimbursement shows as a credit on the Fringe Tab*

Vacation Accounting Transactions

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