HR POLICY

King County
Department of Human Resources

Pay and Leave Practices for Salaried Employees

Policy Number:	**2026-0003**
Issue Date:	**6/30/26**
Replaces:	**2021-0010**

PURPOSE

To provide pay and leave practices to be followed for employees employed in a bona fide executive, administrative, or professional capacity. These employees are exempt from overtime pay and minimum wage requirements of the federal Fair Labor Standards Act (FLSA) and Washington's Minimum Wage Requirements and Labor Standards (WMWR&LS) and are referred to as "salaried employees" throughout this policy.

POLICY APPLICABILITY

This policy applies to all salaried employees in the executive branch departments, offices, and divisions, including the Assessor's Office and King County Elections. This includes all career service, provisional, temporary, probationary, and appointed employees. In the event any provision of this policy conflicts with an applicable provision of a collective bargaining agreement or binding past practice, the latter shall prevail.

DEFINITIONS

"Salaried Employee" for the purpose of this policy, means an individual designated by the Director of the Department of Human Resources (DHR), or designee, as being employed in a bona fide executive, administrative, or professional capacity, as defined by the FLSA and the WMWR&LS, and who is therefore exempt from the overtime pay and minimum wage requirements of the FLSA and the WMWR&LS.

"Part-time Salaried Employee" means a salaried employee whose workload expectations and pay are established relative to, and less than, a full-time position.

"Bona Fide Executive, Administrative, or Professional Capacity" means employed in a position determined by the DHR Director, or designee, to satisfy the applicable "salary basis" test and the "duties" test of the FLSA and the WMWR&LS.

"Salary Basis" means each pay period the employee receives a predetermined amount constituting all or part of their compensation which is not subject to reduction because of variations in the quality or quantity of the work performed, except as otherwise provided by the FLSA and the WMWR&LS.

- The salary basis test does not apply to an employee who is the holder of a valid license or certificate permitting the practice of law, medicine, or dentistry and who is actually engaged in such practice.
- A salaried employee's salary may be prorated for actual days worked in the first and last week of employment.
- A salaried employee need not be paid for any workweek in which they perform no work.

"Hourly Basis" means the employee is entitled to be paid for all actual hours that they are required or permitted to work at either the straight time regular hourly rate until the employee has worked forty (40) hours in the workweek or overtime hourly rate at one and one-half time the employee's

regular rate of pay for each hour worked over forty (40) in the workweek. If the employee is represented, the terms of the applicable collective bargaining agreement will govern; provided that the collective bargaining agreement is not less beneficial to the employee than the minimum requirements of the FLSA and the WMWR&LS.

- All Short-Term Temporary (STT) employees are paid on an hourly basis regardless of the FLSA classification of the position to which they are assigned.
- The overtime threshold for law enforcement employees shall be established in accordance with 29 U.S.C. §207(k) or as determined by the applicable collective bargaining agreement.

"Retaliation" means to take adverse employment action against an individual because they have engaged in statutorily protected activity.

"Workweek" is a fixed and regularly recurring period of 168 hours during seven consecutive twenty-four-hour periods. Unless otherwise designated in writing by the department director or designee, the workweek begins at 12:00 a.m. on Saturday and continues for the next 168 hours through 12:00 p.m. on Friday. The workweek for law enforcement employees shall be established in accordance with 29 U.S.C. §207(k) or as determined by the applicable collective bargaining agreement.

POLICY

Salaried employees are expected to work the hours necessary to satisfactorily perform their jobs and may be required to work a specified schedule set by their appointing authority. Salaried employees will receive their salary for the workweek regardless of whether or not they work on a holiday, and regardless of whether they are on a standard or alternative work schedule. Salaried employees are not eligible for overtime pay or compensatory time.

Part-Time Salaried Positions

Part-time salaried positions are compensated on a salary basis based on their part-time designation and are not eligible for additional pay for hours worked in excess of their general work schedule. Part-time salaried positions may be established in only one of the following part-time designations:

- 0.5 FTE (or a general schedule of 20 hours per workweek)
- 0.6 FTE (or a general schedule of 24 hours per work week)
- 0.75 FTE (or a general schedule of 30 hours per workweek)
- 0.8 FTE (or a general schedule of 32 hours per workweek)
- 0.9 FTE (or a general schedule of 36 hours per workweek)

All positions designated as part-time salaried must be evaluated by the appointing authority at least annually to ensure that the part-time designation continues to be appropriate.

Full and Partial-Day Absences

The accrued leave balances of a salaried employee are not charged when the employee is absent for part of a workday nor is the employee's pay reduced, except in the instance of intermittent FMLA or KCFML (see below).

Salaried employees who are absent for part of the day are on "leave with pay" status. Salaried employees must notify and request authorization from their supervisors in advance to be absent for part of the workday. The notification and request shall be made in a manner as determined by the department. Departments may require partial-day absence notification, requests and approvals in written form.

Salaried employees must submit and have approved by their supervisor a written request (on designated forms or by another documented manner as determined by the department) to use any applicable leave (sick, vacation, bereavement, executive, leave without pay, etc.) when absent from work for one or more full days.

A salaried employee who is absent for a full day because of vacation or illness (including leave for volunteer service that is charged against sick leave) will have their accrual balances charged for the number of hours that the employee was generally scheduled to work. For example:

- A salaried employee with a general work schedule of five 8-hour days who takes three days of vacation would be charged 24 hours (3 days x 8 hours = 24 hours).
- A salaried employee with a general work schedule of four 10-hour days who takes three days of vacation would be charged 30 hours (3 days x 10 hours = 30 hours).

A salaried employee may take and be charged for vacation or sick leave in full day increments only, except in the instance of intermittent FMLA or KCFML (see below). If the vacation or sick leave balance is not sufficient to cover the full day absence, then the employee may not take or be charged vacation or sick leave for any portion of the day and the day would be taken as unpaid leave.

Use of leave by a salaried employee for full day absences that are not vacation or sick leave will be made in full day increments, regardless of generally scheduled work hours, resulting in no reduction of salary, sick leave balance or vacation leave balance. Such absences include bereavement leave, jury duty, uniformed services leave, executive leave, holiday pay, organ donor leave, administrative leave, and any other paid time off that is not vacation or sick leave. For example:

- A salaried employee with a general work schedule of five 8-hour days who takes two days of holiday leave over the Thanksgiving holiday will receive 16 hours (2 days x 8 hours = 16 hours) of holiday leave.
- A salaried employee with an alternative schedule of four 10-hour days who takes two days of Holiday Leave over the Thanksgiving holiday will receive 20 hours (2 days x 10 hours = 20 hours) of holiday leave.

Intermittent Family Medical Leave (FMLA) and King County Family Medical Leave (KCFML)

Salaried employees will remain salaried while on intermittent FMLA or KCFML but will be required to deduct all full and partial day FMLA/KCFML-related leave from both their paid leave bank(s) and their FMLA/KCFML hours. Executive leave will continue to be used only in whole-day increments.

If a salaried employee’s leave banks are depleted, the county will continue to deduct the employee’s FMLA/KCFML hours, and the employee will be unpaid for partial-day FMLA absences only. The employee will continue to be paid for other partial-day absences.

This is permissible per 29 CFR § 825.206(a) and (c).

Indigenous Peoples’ Day

All executive branch salaried employees eligible for comprehensive leave benefits who are required to work on the Indigenous Peoples’ Day holiday because of the state court schedule will have additional hours of vacation leave added to their vacation leave bank. These employees will receive additional vacation hours corresponding to their normal work schedule.

- Full-time employees with a 40-hour work schedule will receive 8 hours of vacation pay.
- Full-time employees with a 35-hour work schedule will receive 7 hours of vacation pay.
- Part-time employees will receive pro-rated hours (e.g., an employee with a 20-hours-a-week schedule who normally works 4 hours a day will receive 4 hours of vacation pay).

Salary Deductions

King County's policy is to comply with the salary basis requirements of the FLSA and the WMWR&LS and therefore prohibits supervisors from making any improper deductions from the salaries of salaried employees. Deductions from a salaried employee's pay are permissible in the following cases:

- When a salaried employee is absent from work for one or more full days for personal reasons other than sickness or disability (e.g., the salaried employee has no vacation leave accruals but needs to attend a family function for two full work days and the employee's request for two unpaid leave days has been approved);
- When an absence of one or more full days is due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for salary lost due to sickness or disability (*i.e.,* the salaried employee has no sick leave accruals but, due to a serious health condition, needs to take unpaid leave using King County Family Medical Leave);
- When a salaried employee has no sick leave accruals but, due to a bona fide disability, needs to take unpaid leave under the County's Reasonable Accommodation in Employment for Individuals with Disabilities policy; or
- For unpaid disciplinary suspensions of one or more full days imposed in good faith for violations of safety rules of major significance.

Deductions may not be made from a salaried employee's salary for absences occasioned by jury duty, attendance as a witness (*e.g.,* deductions may not be made where an employee is under legal compulsion to be present in court but deductions may be made for voluntary attendance in a court case in which the employee is a party), or temporary uniformed services leave. The employee is required to reject or deposit earnings for jury duty or witness fees with the County's Finance and Business Operations Division in accordance with King County Code 3.12.240.

A salaried employee may not be suspended without pay for less than one full workweek or multiples thereof unless the discipline is imposed for infractions of safety rules of major significance that are intended to prevent serious danger to the workplace or other employees. Suspensions without pay imposed for violations of safety rules of major significance may be of any length. All suspensions require the prior approval of the DHR Director, or designee.

Deductions from the salary of a salaried employee cannot be made for absences occasioned by the employer or by the operating requirements of the business unless no work is performed in the workweek. If the employee is ready, willing, and able to work, deductions may not be made for time when work is not available. For example, if a salaried employee's work unit is closed down in the middle of the workweek due to inclement weather and the employee is unable to perform work for the rest of that week, the employee will be paid their salary for that entire week.

If work is not available but the employee has previously requested and has been approved for time off (*e.g*., vacation, sick leave, executive leave, leave of absence), the employee will have hours deducted from their accruals as approved in accordance with established policies for leave use. If the closure extends beyond that workweek, the salaried employee need not be paid for future workweeks in which no work is performed.

King County does not tolerate retaliation for reporting concerns of alleged violations of this policy. Such action is misconduct in violation of this policy and may be subject to discipline, up to and including termination.

REPORTING CONCERNS

When an employee believes that an improper deduction has been made to their salary, they should report this to their division director or designee, Human Resources Manager, or the DHR Director, as soon as possible. Concerns of improper deductions will be promptly investigated.

Human Resources shall consult with department payroll personnel when investigating the report. If it is determined that an improper deduction has occurred, the Human Resources Manager shall ensure reimbursement for any improper deductions made and King County will take appropriate steps to ensure future compliance.

QUESTIONS

Refer questions to your agency's Human Resources Manager or the Department of Human Resources.