

SPECIAL LEAVE ACCRUAL

INFO AND ANSWERS

The Information Paper provided by 208th Finance Battalion TF, Camp Bondsteel, Kosovo. Questions or comments about the article should be directed to Customer Service Department, 781-5468, or to your servicing Finance Detachment.

1. **GENERAL**: This paper is designed to explain Special Leave Accrual (SLA) and outline the procedures and policies relating to the entitlement. It is organized in a question and answer format to assist in answering frequently asked questions. There are examples of how SLA is calculated along with a comprehensive example of how the leave is used under the Last-in First-Out method of debiting leave balances. This is the most difficult entitlement, relating to Operation Joint Guardian, to understand and takes a great deal of time, effort, and patience to explain to soldiers. The calculations displayed in the examples are designed to assist units in articulating how the leave is credited and debited from the soldier's account

2. **WHAT IS SPECIAL LEAVE ACCRUAL (SLA)?**

Special Leave Accrual is a program that was developed to assist soldiers who were unable to take leave because of operational requirements. Soldiers who were deployed to a contingency operation, such as Operation Joint Guardian, or who are supporting the operation, may be eligible to carry forward leave that they would normally lose. Under the provisions of AR 600-8-10 leaves and Passes, soldiers may apply through the chain of command, and if approved, have the lost leave returned to their leave balances. This program allows soldiers with approved SLA to carry forward up to 90 days of accrued leave into the next fiscal year. Any leave beyond 90 days is lost.

3. **WHAT ARE THE DIFFERENT TYPES OF SPECIAL LEAVE ACCRUAL?**

There are three different categories of SLA:

a. **Category I** - This category applies to soldiers who served in an area qualify for Hostile Fire Pay (HFP) or Imminent Danger Pay (IDP) for at least 120 continuous days during the fiscal year.

b. **Category II**- This category includes soldiers who served in an area entitling them to HFP or IDP for less than 120 continuous days, or who were deployed for any length of time in a non-HFP or IDP area (e.g. Hungary).

c. **Category III**- This category applies to soldiers who did not deploy, but were unable to take all leave in excess of 60 days due to support of an operation during the fiscal year.

4. **HOW LONG DO I HAVE TO USE SLA?**

Soldiers deployed to an area qualifying for HFP or IDP (Categories I and II) have up to three fiscal years to use the SLA. All other soldiers (Category III) must use the SLA within one fiscal year of approval.

5. **CAN I SELL SLA?**

No, SLA must be used and cannot be sold. Soldiers departing from the service must use the SLA before separation.

6. **HOW DO I APPLY FOR SLA IF I QUALIFY?**

Soldiers should use their chain of command to request approval. Units must submit requests for SLA with a copy of the October Leave and Earnings Statement (LES). The unit personnel section (S1) or Personnel Administration Center (PAC) is available to answer any questions concerning SLA.

7. HOW IS SLA COMPUTED?

Example A

The following provides an example for a soldier who meets the requirements of a Category I SLA (serves in a HFP/IDP for a period of at least 120 continuous days):

a. The soldier arrives in a HFP/IDP area on 1 December 1996 and departs on 1 October 1997 (a total of 10 months). Assume the soldier had a beginning leave balance of 55 days at the start of the fiscal year (1 October 1996) and does not take any leave during the 1997 fiscal year (1 October 1996 to 30 September 1997).

b. The soldier accrues 25 days of leave during this period (10 months X 2 1/2 days = 25 days). This 25 days results because soldiers earn 1/2 day of leave for every 6 days served, which equates to 2 1/2 days a month, totaling 30 days per year.

c. The soldier must have approved SLA in order to carry a leave balance above the normal 60 days allowed. An example of a computation for determining the amount of days approved for SLA is as follows:

Starting leave on 1 October 1996: 55

Leave earned during fiscal year 1997 (1 Oct 96-30 Sep 97): 30

Total leave balance at end of fiscal year 1997(30 Sep 97): 85

Maximum number of days carried into next fiscal year: 60

Lost leave shown on the October 1997 LES: 25

If SLA is approved, then the soldier will have a new leave balance totaling 85 days:

Total leave brought forward into Oct 1997: 60

Total number of days approved as SLA: 25

Total number of days brought forward into the new fiscal year: 85

Example B

This scenario provides an example of a soldier deployed for less than 120 continuous days. This soldier would apply for Category II SLA approval.

a. Assume the soldier deploys to areas qualifying for HFP/IDP on 1 December 1996 and returns on 2 February 1997 and started the fiscal year (1 October 1996) with a 60-day leave balance. During the fiscal year (1 Oct 96-30 Sep 97), the soldier was only able to take 20 days leave.

b. The computation for SLA would work as follows:

Starting leave on 1 October 1996: 60

Leave earned during fiscal year 1997 (1 Oct 96-30 Sep 97): 30

Leave taken during the fiscal year: (20)

Total leave balance at end of fiscal year 1997(30 Sep 97): 70

Maximum number of days carried into next fiscal year: 60

Lost leaves shown on the October 1997 LES: 10

If SLA is approved, then the soldier will have a new leave balance totaling 70 days:

Total leave brought forward into Oct 1997: 60

Total number of days approved as SLA: 10

Total number of days brought forward into the new fiscal year: 70

8. WILL MY ORDINARY LEAVE BE PROTECTED DURING THE PROTECTION PERIOD FOR MY APPROVED SLA?

a. **NO!!!!!!** The myth is that soldiers can maintain a leave balance, throughout the protection period, that equals the amount of their SLA plus the 60 days brought forward. For example, in the above computation the soldier carries 70 days of leave into the following fiscal year once the SLA is approved. This does not necessarily mean the soldier can maintain a 70-day leave balance throughout the next three fiscal years. The SLA portion of the leave balance is protected, but many

times soldiers **still lose** their ordinary accrued leave. The only protected leave days are the actual SLA days (in this case the 10 days), and not the days the soldier subsequently earns the following years.

b. Most problems result from the method used for charging leave each time a soldier takes leave. Leave is charged using a **LAST-IN-FIRST-OUT (LIFO)** method. What this means is that as soldiers earn leave, the most recently earned leave will be used prior to any other leave, to include the SLA approved leave. If a soldier is carrying an ordinary leave balance above 60 days, the days most recently earned above the 60-day mark will be used prior to charging the SLA leave days. An example of how a soldier can take a large amount of leave and still lose leave (losing 3.5 days in this case) is illustrated below:

c. The soldier in Example A starts fiscal year 1997(1 Oct 97) with a balance of 85 days. This includes the approved 25 days of SLA and the ordinary leave balance of 60.

d. Assume the soldier takes leave from 1-30 January 1998 for a total of 30 days. The soldier then takes leave from 1-17 August 1998, 17 days, for a total of 47 days throughout the fiscal year. The computation works as follows:

The table below outlines the method used for calculating the ending leave balances for both approved SLA and ordinary leaves. The left-hand column contains the MONTH followed by the BEGINNING BALANCES of both Ordinary leave and approved SLA. The next column displays the LEAVE Earned each month (soldiers earn a total of 2.5 days each month) followed by the LEAVE Used each month (30 days in January and 17 in August). The final ENDING BALANCES for Ordinary and SLA are displayed in the in remaining columns. Following the table is a brief description of the calculations displayed in the table.

MONTH	BEGINNING BAL		LEAVE Earned	LEAVE Used	ENDING BAL	
	Ordinary	SLA			Ordinary	SLA
October	60	25	2.5	0	62.5	25
November	62.5	25	2.5	0	65	25
December	65	25	2.5	0	67.5	25
January	67.5	25	2.5	30	60	5
February	60	5	2.5	0	62.5	5
March	62.5	5	2.5	0	65	5
April	65	5	2.5	0	67.5	5
May	67.5	5	2.5	0	70	5
June	70	5	2.5	0	72.5	5
July	72.5	5	2.5	0	75	5
August	75	5	2.5	17	61.5	4
September	61.5	4	2.5	0	64	4

***The August computation works out as follows:**

The soldier accrues 1.5 days of ordinary leave for the period of 1-17 August while on leave (.5 days of leave accrues for each 6-day period, rounded up if it falls into a subsequent 6-day period). This raises the total ordinary leave balance to 76.5 as of the date the soldier returns from leave. This applies 16 days against ordinary leave and the remaining 1 day are charged against the SLA balance. As of August 18, the soldier would have 60.5 days of ordinary leave and 4 of SLA. During the remainder of August the soldier earns an additional 1-day of leave (18-31 August accrues 1 more day of ordinary leave) resulting in the ordinary leave ending balance of 61.5 days on August 31, as shown in the above table.

The soldier starts fiscal year 1998 with 60 days ordinary leave and 25 days of approved SLA leave. No activity occurs through the month of December; the soldier continues to accrue 2.5 days of leave each month October through December, resulting in a 67.5 ordinary leave balance and a 25 SLA leave balance at the start of January. The soldier then takes leave from 1-30 January (30 days) and while on leave accrues or earns an additional 2.5 days of leave raising the ordinary leave balance to 70 days when the soldier returns from leave. Since the soldier used 30 days of leave, the 10 days of leave earned since the beginning of the fiscal year are used first under the Last-in First-Out system (LIFO). The remaining 20 days of leave are subtracted from the SLA leave balance leaving an ending balance of 5 days (25 minus 20).

Through the month of July, the soldier continues to accrue leave and does not take any leave during this period resulting in an ordinary leave balance of 75 days and a SLA balance of 5 days to begin the month August. During August, the soldier takes 17 days of leave (1 - 17 August). The note under the table explains the August calculations in detail. The important thing to remember is that while on leave soldiers continue to earn leave and the leave earned after the leave period must also be included in the calculations to compute the proper leave balances.

In this example, the soldier has a remaining balance of 4 SLA days and 64 ordinary leave days. The SLA days are protected (Category I SLA is protected for up to three fiscal years), but the ordinary leave balance cannot go above the allowed 60 days. This soldier would lose 4 days of ordinary leave for this fiscal year. On 1 October 98 the soldier would have 60 days of ordinary leave and an additional 4 SLA days left out of his original 25 days.

9. HOW DO I KEEP FROM LOSING ORDINARY LEAVE UNDER THE LIFO SYSTEM USED FOR CHARGING LEAVE?

The key is having an understanding of the way the leave is charged and managing the leave account to ensure no leave is lost. Soldiers and commanders need to plan their leave at the start of the fiscal year, paying close attention to the timing of the leave taken. Taking leave early in the fiscal year will use up the SLA, and waiting to take leave until later in the year will use ordinary leave accrued throughout the year. Soldiers must plan to use all of the 30 days of ordinary leave that will accrue throughout the year, in addition to any SLA leave used. Again, the timing is critical in order to make the system work the way in which it is intended. **The recommended way for managing the leave is to set up a spreadsheet like the one used in the above example and calculate the leave balances month by month.**