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**An analysis of reported paid and unpaid time off for
administrative employees at selected public universities in
Tennessee**

Rutherford, Ginger Jan Hawk, Ed.D.

East Tennessee State University, 1993

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**AN ANALYSIS OF REPORTED PAID AND UNPAID TIME OFF FOR
ADMINISTRATIVE EMPLOYEES AT SELECTED PUBLIC
UNIVERSITIES IN TENNESSEE**

**A Dissertation
Presented to
the Faculty of the Department of
Educational Leadership and Policy Analysis
East Tennessee State University**

**In Partial Fulfillment
of the Requirements for the Degree
Doctor of Education**

**by
Ginger Jan Hawk Rutherford
May 1993**

APPROVAL

This is to certify that the Graduate Committee of

GINGER JAN HAWK RUTHERFORD

met on the

14th day of January, 1993.

The committee read and examined her dissertation, supervised her defense of it in an oral examination, and decided to recommend that her study be submitted to the Graduate Council and the Associate Vice President for Research and Graduate Studies in partial fulfillment of the requirements for the degree Doctor of Education in Educational Leadership and Policy Analysis.

W. Hal Knight
Chairman, Graduate Committee

[Signature]

Maue Hill

[Signature]

Signed on behalf of
the Graduate Council

[Signature]
Associate Vice President for
Research and Dean, School
of Graduate Studies

ABSTRACT

AN ANALYSIS OF REPORTED PAID AND UNPAID TIME OFF FOR ADMINISTRATIVE EMPLOYEES AT SELECTED PUBLIC UNIVERSITIES IN TENNESSEE

by

Ginger Jan Hawk Rutherford

Lack of research on the use of the leave fringe benefit (paid and unpaid time off) as it related to administrators in higher education was the problem of this study.

The main purpose of this study was to increase the body of knowledge by analyzing the differences among paid and unpaid time off and selected demographic data for administrators at four selected public universities in Tennessee (Austin Peay State University, East Tennessee State University, Middle Tennessee State University, and Tennessee Technological University).

This descriptive study was conducted to provide a historical data base on the use of paid and unpaid time off in higher education in Tennessee. Data collection was accomplished using specialized computer programs to select information from existing data bases of the four universities.

Conclusions of this study were based on reported paid and unpaid time off for 480 administrative employees from four public universities in Tennessee. Females administrators used reported annual and sick leave at significantly higher rates. Administrators with 11 to 15 years of seniority had significantly higher reported use of annual leave. Administrators in the state retirement plan had a higher use of reported sick leave. Administrators with salary ranges of \$55,001 to \$65,000 had the lowest use of reported sick leave. Employees with doctorate degrees had significantly lower use of reported sick leave. There were no significant differences for reported annual and sick leave between the four age categories and the four institutions in the study.

Recommendations were based on the analyses that significant differences exist in the amount of paid leave used and various demographic variables. Calculations on the research questions indicated that the cost for unpaid leave and paid leave types (jury duty, civil leave, military leave, and bereavement leave) were minimal. However, the calculated mean cost per employee for paid leave types (holiday, annual leave, and sick leave) were more costly. Public institutions should manage and market the leave fringe benefit as a major component of personnel cost.

DEDICATION

To

My Father and Mother

Gregg and Charlsie Hawk

Thank you for teaching me that work can be fun.

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CHAPTER 1

Introduction

Time away from work is an ancient idea which has changed through the ages. Fringe benefits such as leave or vacation have existed since the beginning of civilization (Levin, 1973). Over time the concept of vacation has had various meanings: in the Middle Ages vacation was a time monks set aside for study; to an Indian tribe living near Cape Flattery, Washington it was the month of August; and to the yam farmers of Benin, West Africa, it was the first month of the dry season, after the yam crop had been harvested. Around 845 A. D. vacation was described as relinquishing one thing and replacing it with some other preoccupation (Olmert, 1983).

Before the Industrial Revolution, vacations and leisure time were dictated by an agrarian society. The landowner decided when time off was permitted. Although there were no annual vacations as such, holidays were plentiful. The word holiday was derived from "holy day" or the designated days in the medieval Christian calendar when people were to refrain from work. This time was for rest, reflection, prayer, and feasting. These holidays were filled with a riotous atmosphere and "lewd" games as well as an abundance of food, drink, and courting which eventually required

special laws to protect Sundays and holidays (Olmert, 1983; McNeill, 1989).

With the Industrial Revolution, the work environment changed from agrarian to industrial. People needed time off from work for rest, sickness, and other personal matters; however, the control of this time off was managed by one or two people in top management. The era of scientific management focused on production demands instead of people demands and many of the traditional holidays were suppressed. One of the first promoters of secular holidays, Sir John Lubbock of England, sponsored the Bank Holidays Act of 1871, which established the first legal holidays (Olmert, 1983). Even so, the early origins of the religious holidays are still visible since Christmas is one of the most commonly observed holidays (McNeill, 1989).

The human relations era of management began in the late 1920s with the Hawthorne experiments. Results of these experiments caused management to take note of human needs which included time off (Hitt, Middlemist, & Mathis, 1986). Growth of unions in the 1930s and 1940s also helped accelerate the increases in fringe benefits (Wistert, 1959; Levin, 1973). Non-union plants had to follow suit with increased fringe benefit packages to stay competitive in the labor market. Management's recognition of employees as human beings deserving time off has also helped provide more

liberal leave plans (Allen, 1964; Hackett, 1989; Levin, 1973).

Time off from work has been an international issue of the 1980s. The average vacation time was about three weeks in the United States, Canada, and Japan. However, Spain, India, Italy, and Zimbabwe averaged four weeks; England averaged five weeks; and France and West Germany averaged six weeks. The West Germans also received a vacation bonus--50% of their monthly wage--to encourage a good time (Buckley, 1989; Davidson, 1989; Green & Potepan, 1988; Kinsley, 1990; Landers, 1988; Lau, 1983; Olmert, 1983). European vacations were controlled by statutory decree and were considered an inherent right. In the United States vacation policies were conservative and controlled by the organization. Yet, even there by the 1970s, there was a growing consensus in America that vacations benefit the company by "getting the creative juices flowing again" (Lau, 1983, p. 60).

Most employers recognized that expecting 100% attendance on a work day is unrealistic. For this reason paid time off, a non-wage cost, has been granted to employees. Organizations have shared concerns about maintaining production output when employees are absent (Zuder, 1985). These concerns have controlled policies related to the number of days which can be missed with pay;

however, these policies vary from organization to organization (Foegen, 1983; Hart, 1984).

Johns (1987) found that on a typical day 2 to 4% of employed Americans were not at work, but these percentages vary from industry to industry. Industries classified as public administration had the highest percentage of absenteeism. This was probably a result of the liberal leave policies for federal, state, and local government employees (Klein, 1986). Within public administration, the professional services sector which included educational and medical groups had the highest rates of absenteeism. The absence rates for white-collar occupations were 2.8% but within the executive/administrative sub-set absence rates were 3.2% (Taylor, 1979). Absence rate expectations according to the Educational Research Service (1980) fall between 3 and 6%. Goodman and Atkin (1984) reported that in 1983 absenteeism in America cost approximately \$30 billion. There were many formulas for calculating this cost, but the method of calculation did not change the fact that absenteeism was expensive (Fell, 1983; Hart, 1984).

Although considerable research has been conducted on absenteeism in the workplace, little of it has focused on employees in management and administrative positions and even less in the field of higher education. Goodman and Atkin (1984) also reported that studies on absenteeism have focused on blue-collar and clerical employees. Absenteeism

among managers and administrators has been treated as if it did not exist or was unimportant. The Educational Research Service (1980) found that few school systems or states have collected and published absence data for teachers or other educational personnel. They also found that little research has been conducted on the use of unpaid time off, better known as leave without pay (LWOP). The Educational Research Service reported that research on absenteeism had major limitations because of the differences in tabulating job absences by the various organizations. Research in this area was recommended by the Educational Research Service (1980).

Studies by the U. S. Chamber of Commerce (1989) reported employee fringe benefits have increased from 3% in 1929, to 36.7% in 1988. Kochan and Barocci (1985) reported that fringe benefits were less than 1% of payroll cost before 1930 but by the 1980s had increased to 40% of payroll cost. Included in the fringe benefit package were the various types of paid and unpaid leave provided for employees. The total cost of benefits as a percentage of labor cost for paid and unpaid time not worked have increased from 0.7% in 1929 to 11.2% in 1988 (Hart, 1984; Kochan & Barocci, 1985; U. S. Chamber of Commerce, 1989).

Most organizations provided fringe benefits that included paid and unpaid time off. However, most companies fail to educate and update employees on benefit cost or

communicate the usage and complexity of these benefit packages (Kochan & Barocci, 1985). Perhaps one reason for this failure has been the scarcity of internal studies on the usages of fringe benefits. With paid and unpaid time off from work exceeding 10% of labor cost, how employees used this fringe benefit should be analyzed and studied.

The Problem

Statement of the Problem

Fringe benefits, which include paid and unpaid time off, are important components of reward systems that satisfy the basic needs of employees (Cummings & Huse, 1989). However, very little research exists about the use of paid and unpaid time off in the workplace and, more specifically, how this fringe benefit is used by administrators in higher education.

Significance of the Study

The study will significantly increase the body of knowledge on fringe benefits for paid and unpaid leave for administrative and managerial employees and will provide a historical database on the use of paid and unpaid time off in higher education in Tennessee.

As public higher education moves into the 1990s, the need for conservative budgets will be necessary in strategic management. The major component of higher education budgets

in the 1980s was personnel costs--60 to 70%. Fringe benefits, including paid and unpaid time off, were a major sub-set of personnel cost. The valuation and reporting of the accrued liabilities for the accumulation of unused vacation and sick leave have been required and controlled by the Governmental Accounting Standards Board (GASB) (Lewandowski, 1986; Yahr, 1988). The management of the accrued leave liabilities and fringe benefits will be important issues in the 1990s.

Limitations and Delimitations

The limitations of the study were:

1. The study was limited to full-time administrators and 12-month faculty employed continuously for a three year period (July 1987 to June 1990) at four selected public higher education institutions in Tennessee.

2. All sick leave reported by the employee may not be recorded in the system as sick leave. When an employee used sick leave in excess of their accumulation, the computerized system deducted the overage from annual leave or leave without pay if the annual leave was insufficient.

The delimitations of the study were:

1. Leave records were reported and entered correctly in the computerized human resources system at each institution.

2. Although the administrative compensation plan had not been implemented by three of the institutions, the job

classification codes were standardized in the Tennessee Board of Regents (TBR) System. By using the job classification code and annual salary to group the employees by level at the other institutions, comparable categories were created.

Research Questions

Research questions tested by hypotheses were:

1. Will there be a significant difference in the total number of paid and unpaid time off hours reported by age?

2. Will there be a significant difference in the total number of paid and unpaid time off hours reported by gender?

3. Will there be a significant difference in the total number of paid and unpaid time off hours reported by gender when hours used for maternity leave were excluded?

4. Will there be a significant difference in the reported paid and unpaid time off hours by seniority?

5. Will there be a significant difference in the reported annual and sick leave hours by retirement plan?

6. Will there be a significant difference in the reported total paid and unpaid time off hours by salary level?

7. Will there be a significant difference in the reported paid and unpaid time off hours by educational level?

8. Will there be a significant difference in the reported paid and unpaid time off hours by job classification (groupings)?

9. Will there be a significant difference in the reported paid and unpaid hours among the four institutions?

The research questions not requiring the testing of hypotheses were answered by other mathematical calculations. These were:

10. What will be the dollar value of unpaid time off (leave without pay) by gender and institution?

11. What will be the dollar value of reported military leave by institution?

12. What will be the dollar value of reported jury duty and civil leave by institution?

13. What will be the dollar value of paid holidays by institution?

14. What will be the dollar value of bereavement leave by institution?

15. What will be the dollar value of personal necessity, inclement weather, and other leave by institution?

16. What will be the average yearly cost of paid time off by institution?

17. What percentage of administrative employees participate in the sick leave bank by institution?

18. What will be the average daily rate of absenteeism for each institution?

Definitions and Explanation of Terms

Absenteeism. Any time the employee recorded an absence on the individual time report log used by the system. This term was used synonymously with leave.

Administrative Compensation Plan. A salary study encouraged by the Tennessee Board of Regents (TBR) to set compensation for administrative employees based on salaries for comparable jobs in the various areas. East Tennessee State University conducted the study and implemented the plan in 1986.

Administrator. An employee not subject to the Fair Labor Standards Act (FLSA) of 1938 as to wage and hour rates. This included 12-month faculty who were subject to the same leave benefits as other administrative employees.

Administrative Employee. Any employee, except 9-, 10-, or 11-month faculty contracts, that were exempted by FLSA as to wage and hour rates.

Accumulation of Sick Leave. Employees were permitted to carry forward all unused sick leave. There was no maximum in the amount of sick leave accumulation from one fiscal year to another (TBR Policies, 1989).

Annual Leave. Administrative employees accrued annual leave at the rate of 15 hours per month from the date of

employment. Maximum accumulation did not exceed 315 hours. Annual leave in excess of the maximum was transferred to the employee's accumulated sick leave at the end of the fiscal year. In the event of the employee's death, unused annual leave was paid to the designated beneficiary. Annual leave could not be used before it was earned (Appendix A).

Bereavement Leave. Beginning in fiscal year 1989, the TBR system provided time off with pay to attend the funeral of a close relative (spouse, child, step-child, parent, step-parent, foster parent, parent-in-law, and sibling). This type of leave was not to exceed three scheduled work days for each relative (Appendix B).

Civil Leave. The TBR system provided time off with pay in obedience to a subpoena or direction by proper authority to appear as a witness in connection with official duties. Employees involved in personal litigation, or who serve as witnesses in private litigation, were charged with annual leave or leave without pay (Appendix C).

Dollar Value of Unpaid Time Off. This was calculated using the hourly salary times the number of annual hours of leave without pay.

Educational Level. The highest degree attained by the employee as reported in the human resources system.

Holidays. The TBR observed a maximum of 11 holidays per year. The designated days were New Year's Day, Martin Luther King, Jr. Day, Independence Day, Labor Day,

Thanksgiving Day, and Christmas Day. The university presidents with the approval of the Chancellor selected five additional holidays (Appendix D).

Inclement Weather Leave. Time off with pay granted at the determination of the university president because of weather conditions. This type of leave was not authorized in the TBR System after April, 1988.

Job Classification. All positions in the TBR system were standardized and assigned a job classification.

Jury Duty. Time off with pay to serve on a jury in any state or federal court per subpoena or direction by proper authority (Appendix C).

Leave. This term was used interchangeably with absenteeism and paid or unpaid time off. Leave was defined as any time the employee recorded an absence from work regardless of leave type on an individual time report.

Leave Without Pay (LWOP). Term used to identify unpaid time off from work.

Maternity Leave. The TBR system provided leave for maternity purposes for a period of up to four months for females and males. Sick leave was intended to be used for the period of medical disability only. Employees were required to use annual leave or leave without pay for maternity leave beyond the medical disability period or when all sick leave had been used (Appendix E). Adoptive parents also have maternity leave privileges (Appendix F).

Military Leave. Employees were paid for reported military leave for a period not exceeding 15 working days in any calendar year, plus additional days which resulted from a call to active state duty or military service in this State or the United States, under competent orders (Appendix G).

Other Leave. Any leave not covered by specific TBR policies authorized by the university presidents and reported on the individual time report.

Paid Time Off. Any time the employee was absent from work and received compensation. This time off was reported by the employee as holiday, vacation, sick leave, jury duty, civil leave, bereavement leave, military leave, or personal leave. (See specific term for definition.)

Personal Necessity Leave. Time off with pay for personal reasons. An approved, but little used, leave type in the TBR System with no specific policies or guidelines.

Retirement Plan. The Tennessee Board of Regents System had sanctioned two retirement plans. The Tennessee Consolidated Retirement System (TCRS) was available for all Tennessee state employees. Until July 1, 1983 it was mandatory for all administrators to be members of this plan. Employees in the TCRS plan with unused sick leave hours at the time of retirement have the hours converted to months of service in the system. Each 150 hours of sick leave equates to one month of service (TBR Policies, 1989). The Teachers

Insurance and Annuity Association (TIAA) was the optional retirement plan available to faculty since 1982, and administrative personnel in 1983 were provided the opportunity to join this plan (Appendix H). The major advantages of the TIAA plan were portability and additional contributions. Unused sick leave does not convert to months of creditable service at the time of retirement in the TIAA plan.

Salary Level. Annual salary for the employee recorded in the human resources system as of June 30, 1990.

Scheduled Leave. Any leave that was requested and granted before the leave was used.

Seniority. Number of years the employee worked at the institution or for the State of Tennessee.

Sick Leave. Administrative employees accrued sick leave at the rate of 7.5 hours each month. Accrued days of sick leave were cumulative for all days not used. In the event of an employee's death, all unused sick leave was paid to the designated beneficiary. Sick leave was not advanced (Appendix I).

Sick Leave Bank. Participants were assessed sick leave at the time of enrollment in the sick leave bank. The number of hours assessed were determined by each institution. When the hours in the bank were distributed to employees qualifying for the leave, the members were subject to be reassessed to replenish the pool. Individuals who

enrolled in the bank may request sick leave hours from the bank when their sick and annual leave have been exhausted (TBR Policies, 1989).

Unpaid Time Off. Leave without pay (LWOP) and unpaid time off were used interchangeably to identify time the employee was absent from work but was not paid for the leave.

Unscheduled Leave. Leave used but not requested in advance. Examples of unscheduled leave were inclement weather, transportation problems, personal emergencies, death in the family, and illnesses.

Procedures

The following procedures were followed in conducting the study:

1. Permission to conduct the study was requested from the Chancellor of the Tennessee Board of Regents (Appendix J).
2. A review of related literature was conducted.
3. A data collection instrument sometimes called a record layout (Appendix K) was developed to record information selected by defined computer programs.
4. Permission to use the institution's data files was requested from each of the four university presidents (Appendix L).

5. Computer programs were defined, written, and tested for the system at East Tennessee State University (ETSU). An IBM computer environment was used by this institution.

6. Programmer/analysts at the other three universities were sent copies of the ETSU programs and documentation.

7. Programs defined in Step 5 were converted and tested for the systems at Austin Peay State University, Middle Tennessee State University, and Tennessee Technological University. This was necessary because the other institutions used a DEC/VAX computing environment.

8. Data files generated in Step 6 were converted to the IBM data format.

9. All data files generated at the three universities were merged into a single data file at East Tennessee State University.

10. Data analyses were performed and the result reported in Chapter 4.

Organization of the Study

The dissertation was organized into five chapters:

Chapter 1 includes the introduction, the statement of the problem, sub-problem, significance of the study, the limitations and delimitations, the research questions, the definitions and explanation of terms, the procedures, and the organization of the study.

Chapter 2 includes the review of the literature and the hypotheses.

Chapter 3 includes the research methodology; population, instrumentation, and statistical analysis.

Chapter 4 includes the findings and analysis of the data.

Chapter 5 includes the summary, conclusions, and recommendations.

CHAPTER 2

Review of the Literature

The review of the literature found in this section focuses on types of fringe benefits provided employees for paid and unpaid time off from work. The review includes the influence of selected demographic characteristics (gender, age, seniority, salary level, retirement plan, educational level, and job classification) on time away from work.

The literature review on time away from work and fringe benefits for paid and unpaid time off yielded numerous studies from the 1920s to the 1970s. For the 1980s studies were not identified, with the exception of surveys conducted by the Bureau of Labor Statistics (BLS), the U. S. Chamber of Commerce, and the Conference Board.

Although the focus of this study was the use of paid and unpaid time off by selected demographic variables; most of the studies on time away from work explored the reasons for employee absenteeism such as job dissatisfaction, sickness, death, job assignment, group norms (co-worker habits), personal reasons, and weather (inclement or nice day). The Steers and Rhodes (1978) model identified seven primary factors that previous research indicated had a relationship on absenteeism. These factors were personal characteristics (education, tenure, age, sex, family size), employee values and job expectations, job situation (scope,

level, stress, work group size, leadership style, co-worker relationships, advancement opportunities), job satisfaction, attendance motivation, pressure to attend (need for money, reward system, work group norms, personal work ethic, organizational commitment), and ability to attend (illness/accident, family problems, transportation problems).

Researchers have learned that absence from work was because of medical conditions, personality factors, job attitudes, economic consequences, and cultural dictates which interact differently in each work setting to influence absence rates (Clark, 1980; Hammond, 1982; Johns, 1987). Some studies have found that an individual's past absences were often a good predictor of current absences; people with a history of absenteeism on a previous job continue the pattern in new jobs, and school truancy was followed by high absenteeism on the job. However, these absences could be a result of chronic health problems or persistent family problems (Johns, 1987).

Absence and absenteeism definitions have been inconsistent and there have been no standard meanings in business and industry (Goodman & Atkin, 1984; Smulders, 1980). Zuder (1985) cited 41 definitions of absenteeism. Muchinsky (1977) reported that conflicting findings between and within studies can be attributed to the variations in absenteeism definitions. In studies by the Bureau of Labor

Statistics (BLS) absences were classified into two categories: those resulting from workers' illnesses or injuries and those resulting from various personal reasons, including the sickness or death of family members, civic or legal obligations (such as jury duty and military reserve service), and transportation problems. Absences as a result of vacations, holidays, industrial disputes, or weather conditions have been commonly excluded from the BLS surveys (Hedges & Taylor, 1980; Taylor, 1981).

Most of the studies in education addressed absenteeism as it related to instructional personnel in the elementary and secondary schools. Studies focused on administrative and managerial personnel in higher education or industry were almost non-existent (Goodman & Atkin, 1984).

Time lost due to absenteeism in the United States has averaged about 3% over the past few years (Johns, 1987). Full-time wage and salary workers lost an average of 3.5% of their usual hours in May 1978 as a result of illnesses, injuries, and miscellaneous personal reasons. The universe for this study by the BLS consisted of nonfarm wage and salary workers who usually work 35 hours or more per week and hold only one job (Taylor, 1979).

Absence rates in white-collar occupations were notably lower than those in other occupations; the inactivity rate for white-collar workers in May 1978 was 2.8%, compared with rates of 4.4% for blue-collar workers and 4.3% for service

workers (Taylor, 1979). The percent of time lost (inactivity rate) fluctuated narrowly between 3.3% and 3.5% from 1973 to 1979 in studies by the BLS (Taylor, 1981). Miner (1977) reported absence rates also vary by geographical region with the highest absence found in the Northeast and North Central regions of the United States.

Perhaps the most important research in the area of employee absenteeism has been on employee personal characteristics. The majority of this research has focused on characteristics such as age, sex, race, marital status, family size, educational level, years of employment, and job level or classification. Of these personal characteristics Steers and Rhodes (1978) and Johns (1978) reported that age, sex, and years of employment were probably the most important in predicting potential absenteeism.

Types of Paid Time Off

Most organizations have provision for time off from work because it has been a reasonable expectation that employees will not be on the job 100% of the time. These absences from work fall into two categories: paid or unpaid. Various organizational cost factors, established industry norms, and union negotiations influenced management on category decisions. Several types of paid time off utilized by many organizations were presented in this review.

Holidays

Even before medieval times, paid holidays have been granted by employers. Levin (1973) reported that union negotiations over time have refined contracts to increase holiday requirements and specifications for holiday pay if work was required. When considering paid holidays, management must weigh two factors: cost and loss of production from shutdown of operations. Floating holidays such as the employee's birthday help to prevent the total closing of the organization. Other holidays that cost less money from a production viewpoint were days off such as the day after Thanksgiving, Christmas eve, and New Year's eve when little production would be planned. These holidays work well for production businesses but not in retail organizations (Levin, 1973; Meyer, 1981).

When holidays fall on Saturday or Sunday, employees were generally given Friday or Monday off from work. If holidays fall during a vacation period, the employee was usually paid for the holiday in addition to the vacation day or the day was counted as a holiday and the vacation day used at another time (Levin, 1973).

Many organizations have requirements that specify the employee's entitlement to holiday pay. Some of these criteria were: must work the day before and the day after the holiday; must work the day before or the day after the holiday; must work one, two, or three days in the week of

the holiday; and must have passed the probationary period of employment (Buckley, 1989; Levin, 1973).

Meyer (1981) using data from The Conference Board survey of 3,083 companies, reported that on the average organizations had 10 paid holidays. In 1986 this was increased to 11 with the addition of Martin Luther King, Jr. Day (Ferguson, 1986). By tradition, six paid holidays were virtually universal: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. Meyer (1981) found companies usually made up the balance by choosing from among these days: the Friday after Thanksgiving (60%), the day before Christmas (48%), Good Friday (47%), Washington's Birthday (40%), Veterans Day (26%), the day before New Year's Day (23%), and Columbus Day (21%). Martin Luther King, Jr. Day was added in 1986 and was not a part of the Meyer study.

The Friday after Thanksgiving had a long established history of high absenteeism and low production which made it ideal for a paid holiday. Its prevalence as a holiday increased from 45% in 1973, to 60% in 1979. The same held true for Christmas eve which increased from 30% in 1973, to 49% in 1979, and New Year's eve which increased from 10% in 1973, to 23% in 1979 (Meyer, 1981).

Holiday practices reflected geographical variations. New England and the Middle Atlantic states provided the largest number of paid holidays. The fewest days were

provided in the South Atlantic, South Central, Mountain, and West North Central regions (Meyer, 1981).

Annual Leave or Vacation

Organizations have recognized vacation as a reward for service and a necessary break from on-the-job responsibilities. Many businesses, such as banks, also mandated certain key employees take specific blocks of time off. For these reasons, vacations included the most days of paid time off and almost all organizations provided for some paid vacation time (Greis, 1984; Schneier, Beatty, & McEvoy, 1986).

The most popular vacation plan was a graduated program directly related to years of employment. Another type of vacation program was the uniform plan where all employees, regardless of length of service, received the same amount of vacation. In a BLS study of 560 companies, 458 provided graduated vacation plans before 1973 (Levin, 1973). The graduated vacation plan was also reported to be the "average vacation plan" by the Conference Board 1979 survey (Greis, 1984; Meyer, 1981).

In 1960, the length of the average vacation was 1.3 weeks; by 1979 this had increased to 2 weeks (Greis, 1984). Green and Potepan (1988) reported that the most common paid vacation in the United States was two weeks. Meyer (1981) found that the most significant change in vacations since 1973 was the provision for short-service employees to

receive three weeks paid vacation. Longer vacations for shorter service was also supported by a 1980 Bureau of National Affairs survey (Greis, 1984).

Sick Leave

Paid sick leave was identified as a noninsured salary continuation plan used by the organization to pay eligible employees during a qualifying disability. Historically rooted in the informal income protection practices developed for managerial employees, paid sick leave was regarded as a white-collar fringe benefit. Sick leave was designed for short term illnesses but may cover a much longer period of time. Some plans provided less than full salary for extended periods of disability (Meyer, 1981). Sick leave may also include maternity leave in some organizations (Greis, 1984).

Sick leave has been unpopular with many employers probably because this type of leave was subject to abuse (Feldman, 1984; Leigh, 1986; Levin, 1973). Medical or sick leave may be the most expensive leave type as well as the most misused in all organizations. Many jobs (production line workers, nurses, elementary and secondary teachers) must be covered even though the employee was sick. This required increased direct costs for temporary help, overtime payments to other employees, substitute teachers, and additional fringe benefits on these costs (Educational Research Service, 1980; Hammond, 1982; Levin, 1973).

The Conference Board (1989) reported sick leave pay as 2.3% of labor cost, with holiday pay 3.6%, and vacation 5%; however, the additional direct costs were not included in the fringe benefit calculation for paid sick leave. Studies on medical absenteeism have reported that about 1% of the total compensation paid by all employers in the United States in 1976 were for sick leave. The BLS estimated that for 1978, the aggregate cost of paid sick leave was \$7 billion or \$116 per employee (Taylor, 1979).

Research on medical absenteeism in educational organizations has generally reviewed four factors: cost, organizational policies, personal characteristics, and intervention strategies to prevent absenteeism. Other studies, according to Taylor (cited in Hoffner, 1984), have considered personal characteristics. Some of these studies reported a positive correlation for characteristics such as sex and age and the use of sick leave. Employees age 60 or above had the highest reported absences for sick leave. Also, females had higher reported absences for sick leave.

Marlin and Redmond (both cited in Hoffner, 1984) established personal and organizational factors contributed to sick leave and found strong relationships existed between age, sex, and medical absenteeism.

Provisions to allow employees to accumulate unused sick leave existed in about one-half of the companies in the 1981 Conference Board survey. This practice was more common in

banking, insurance, and utility industries. The typical maximum accumulations allowed were 8 to 13 weeks (Meyer, 1981). A 1979 Nation's Schools Report article reported that policies which permitted employees to accumulate unused sick leave may contribute to excessive medical absenteeism as the employee's years of employment increases (Meyer, 1981). However, studies by Elsbree, Brown, and Nolder (cited in Hoffner, 1984) reported much less sick leave used in school districts with unlimited sick leave accumulations. Brown's study found this true for the clerks and custodial staff as well as teachers.

If sickness were the sole cause for sick leave absences, one would expect absenteeism to decrease as medical care improved. British researchers Taylor and Burridge reported absence rates in the British Post Office between 1891 and 1980 ascribed to illness increased over this period (Johns, 1987).

A number of firms have tried to discourage the misuse of sick leave by offering cash or other rewards for few or no absences. When plans were kept simple, they usually reduce absenteeism. More complicated plans provided employees with generous paid sick leave and then offered "well pay" for unused days. However, deferring well-pay benefits for a long time, such as retirement, generally did not work well because the reward was too far removed from the behavior to be effective (Johns, 1987).

Bereavement Leave

Since the 1960s, paid bereavement leave for deaths in the immediate family has been common. Generally three days were granted. The immediate family was defined to mean spouse, children, parents, and other relatives or close friends if they were living with the employee at the time of death (Levin, 1973). Greis (1984) reported that only four union agreements in 1947 provided paid bereavement leave, but by 1978 all agreements studied provided this type of leave benefit.

Meyer (1981) found death in an employee's family the most widely recognized personal reason to grant paid time off. Virtually all (99%) of the companies surveyed granted paid bereavement leave. However, some companies had no set policy and reviewed each case individually. For companies with set policies, 73% granted three days, 10% granted five days, and another 10% granted more than five days if overnight travel was involved.

Military Leave

Leaves of absence have been customarily granted for military service as in the case of summer military training for reserve units. During the 1970s and 1980s this was customarily for two weeks of active duty for employees in reserve units (Levin, 1973). In most cases, the military pay was less than the current salary of the employee. This potential loss of income to the employee for military

service has been the major reason employers provided military leave and developed salary continuation plans. This type of leave was more commonly provided for office employees than for other employees and varied by type of industry (Meyer, 1981).

Greis (1984) reported that in 1947 none of the union agreements studied provided paid military leave; however, by 1978 all union agreements provided 10 to 30 days each year. Currently, employees have the option of taking military leave and returning their military pay to the employer or taking annual leave and keeping their military pay.

Jury Duty

Jury duty has been defined as time off from work to serve on a jury as a result of a summons. Payment for this service by the court system may not equal full salary. Most organizations provided time off for this service as well as adjustment in pay to equal full salary (Meyer, 1981).

Unions have stated "jury duty is a civic responsibility and a moral and legal obligation" (Levin, 1973, p. 25). Except for certain exemptions, there was no legitimate way employees can avoid the obligation. Fees paid for this service were generally much below the average employee's salary, and provision for this leave was a major employee benefit. Most organizations required employees to return the pay received for jury duty to the company (Levin, 1973).

Civil Leave

Civil leave was defined as time off from work to perform a citizenship duty such as serving as a witness in a trial, voting in a public election, or working in a disaster or emergency (Meyer, 1981). Some organizations made a distinction between jury duty and duty as a witness (civic duty), and not all organizations allowed for civil leave (Levin, 1973).

Salary continuation during an absence to perform a civic duty did not imply the payment of full salary. When the public agency being served made payment, companies generally paid the difference between that payment and the regular salary (Meyer, 1981).

Unpaid Time Off--Leave Without Pay

At times employees had unscheduled absences from work. If management did not approve the absence or the annual leave accumulation was not sufficient to cover the time off, then the leave was recorded as leave without pay (LWOP) and the employee's earnings were reduced for the time away from work. This category of leave for time off was not covered by any of the other paid time off benefits provided by the organization. For these circumstances most companies permitted the employee to be absent from work without pay; and as a rule, these situations were evaluated on a case-by-case basis.

To date, very little research has been conducted on the use of leave without pay in education or industry.

Greis (1984) categorized unpaid time off as absenteeism or the unplanned time away from work. The primary causes of unpaid absences were job dissatisfaction, rigid work schedules, inadequate leave for vacation or personal emergencies, and mandatory overtime (Educational Research Service, 1980; Hedges, 1975, 1977; Leon, 1981).

Demographic Variables and Time Off

The majority of the research on absenteeism and paid and unpaid time off included demographic variables. The most common variables were age, sex, race, marital status, educational level, seniority, salary, job classification, and number of dependents.

Even with the abundant studies, gender has been the only demographic variable to have a consistent association with absenteeism. The Educational Research Service (1980) reviewed the research on absenteeism and found a consistent association between absenteeism and occupation and gender. Other findings have been inconsistent between absenteeism and tenure, marital status, family size, educational level, age, and salary level.

Age

Numerous studies have focused on age. The Educational Research Service (1980) identified 12 studies in education and 27 studies in non-education organizations that tested for a relationship between age and absenteeism. The dates of these studies ranged from 1945 to 1979. Seven studies found no correlation between age and employee absenteeism. Nine studies found a positive relationship between age and absenteeism. Six studies found a negative relationship, and eight studies found a curvilinear relationship. Nine other studies found mixed results because of intervening variables in the studies. Absence patterns by age had a tendency to reflect the influence of maturity, family duties, gender, and health. The proportion of time lost for men remained relatively constant over the prime working years (age 25 to 54), which was substantially lower than the rates for younger workers (age 16 to 24). In contrast, the proportion of time lost by women lessened as family responsibilities decreased. The absence rates for both men and women began to increase after age 55 and continued until retirement. This relationship between age and absence was further reflected in the increasing length of absences due to illness for older workers (Taylor, 1979).

Gender

Most of the research on sex and employee absenteeism reported higher rates of absenteeism for female employees

than males, but men were reported to be absent for longer periods of time. Hedges (1973, 1975) reported that the Bureau of Labor Statistics' publication Current Population Surveys indicated absence rates for females approximately twice those for males. Taylor (1979) found that the number of absences and the proportion of available time lost was much higher for females than males.

However, mixed results on the relationship between sex and absenteeism have been found in other studies. The Educational Research Service (1980) identified 20 studies in education and 17 studies in other organizations that tested for a relationship between gender and absenteeism. Twenty-six of these studies found that females had higher absence rates than men. However, mixed results on the relationship between gender and absenteeism were found in six studies. Five studies in education found no correlation between gender and absenteeism.

In the BLS studies, women lost 4.3% of their usual weekly hours in May 1979; men lost 3.0%. Absence rates by sex varied with age and family status. The male-female difference for absence rates was higher for persons age 24 to 44. Rates tended to be higher for older workers of both sexes, reflecting an increase in health-related problems. Married white women had higher absence rates than never-married women (Paringer, 1983; Taylor, 1981).

Leigh (1983) found that a common view of female employees was that they had relatively weak job attachment and were prone to voluntary job separations and absenteeism. Although this view was supported by overall sex differences in aggregate resignation and absence rates, the evidence was at best only suggestive; it did not distinguish sex-specific differences in quit and absence behavior from other factors, such as differences in job characteristics and salary.

Educational Level

Educational level has a major influence on the employee's occupational choice and may have a separate impact on absence rates. Taylor found that high school graduates had absence rates well below those of elementary school graduates, and college graduates had further reductions in employee absences. The absence rates were 4.9% for employees who completed elementary school, 3.5% for employees who completed high school, and 2.1% for employees who completed college (Taylor, 1979).

However, research has not produced conclusive results on the relationship between educational level and absenteeism. The Educational Research Service (1980) found 12 studies on this relationship. Five studies found no relationship between educational level and absenteeism. Four studies found a negative relationship; and two studies, one by Sharples in 1973 and one by Goble in 1976, found a positive relationship. Another study by Douglas in 1976

found 'academic degree' or educational level to be a predictor of absenteeism in a stepwise regression model.

Job Classification

Factors associated with job classifications may influence the amount of absenteeism of the employee (Hoffner, 1984). The BLS studies found that federal government workers, postal employees, and state government workers had the highest absentee rates. However, this finding may exist because of the liberal leave policies provided for this group of workers (Taylor, 1979).

Steers and Rhodes (1978) concluded that employees who have higher job classifications were more satisfied and less likely to be absent than employees with lower job classifications. The BLS studies indicated that in 1967 and 1972 managerial employees had the least amount of work absences of the eight occupational groups included in the surveys (Taylor, 1979).

The Educational Research Service (1980) identified 15 studies on occupation or job level and absenteeism. Eleven of these studies found a negative relationship. One study by Dade County, Florida in 1979 found a curvilinear relationship and another study by Garrison & Muchinsky in 1977 found no relationship between absenteeism and occupation or job level. The two other studies found mixed results.

Salary Level

Existing research indicated no consistent pattern or findings between salary and employee absenteeism. A 1944 study by Jackson found that employees with higher salaries had better attendance rates than lower paid employees. Other studies by Lundquist in 1958, Bernardin in 1977, and Beatty in 1975 found a negative correlation between absenteeism and salary level (Hoffner, 1984).

The Educational Research Service (1980) identified 18 studies on the relationship between salary level or wage rate and absenteeism from 1944 to 1978. Four studies reported a positive correlation, five studies found no correlation, and nine studies reported a negative correlation.

Seniority

Studies on the relationship between years of employment and absenteeism have not been conclusive. Muchinsky (1977) found a medium to strong positive correlation while Nicholson, Brown, and Chadwick-Jones (1977) found a negative relationship.

The Educational Research Service (1980) identified 31 studies on the relationship between years of employment and absenteeism. Of these studies six reported a positive relationship, nine reported a negative relationship, seven reported no relationship, one reported a curvilinear relationship, and eight reported mixed results.

Retirement Plan

No research was found that had studied organizations offering more than one retirement plan and the relationship of the plans to absenteeism.

Summary

The majority of the literature on absenteeism had negative connotations and addressed methods for improving attendance or rationales for employee absenteeism. However, most organizations had provision for paid and unpaid time off as part of the employee fringe benefits package or rewards system.

Paid leave was provided for holidays, vacation, sick leave, bereavement leave, military leave, jury duty, civil leave, and other specialized types of leave. Almost all organizations provided paid time off for holidays and vacations, but there was no consistent standard for the other types of time off. Unpaid time off or leave without pay was provided by most organizations but each case was evaluated.

Many personal characteristics have been used by researchers in the analysis of time off from work. The most common were age, sex, race, marital status, number of dependents, educational level, seniority, job level, and salary. Gender has been the only variable that has shown a consistent relationship with absenteeism.

Few studies existed on absenteeism for administrators and managerial employees. This was also true for studies in the area of higher education. Research in both areas was recommended.

Hypotheses

The following hypotheses will be tested.

- H₁ There will be no significant difference between age and paid and unpaid time off.
- H₂ There will be no significant difference between gender and paid and unpaid time off.
- H₃ There will be no significant difference between gender and paid and unpaid time off when controlling for maternity leave.
- H₄ There will be no significant difference between seniority and paid and unpaid time off.
- H₅ There will be no significant difference between retirement plans and amount of annual and sick leave.
- H₆ There will be no significant difference between salary level and paid and unpaid time off.
- H₇ There will be no significant difference between educational level and paid and unpaid time off.
- H₈ There will be no significant difference between job classification and paid and unpaid time off.

H_0 There will be no significant differences in the amount of reported paid and unpaid time off among the universities.

CHAPTER 3

Procedures

The review of the literature indicated that researchers have used many different approaches to test for various leave patterns. Goodman and Atkin (1984) reported that over 200 variables had been examined by different studies on paid and unpaid time off and absenteeism. This study used only nine demographic variables and 14 paid and unpaid leave variables.

Mueller, Wakefield, Price, Curry, and McCloskey (1987) found that data used in research on absenteeism as the dependent variable were collected from the official records of the organization. Mueller, et al. also found that a large number of organizations did not keep absentee records and that records were seldom standardized across organizations. These two issues were not a problem for the four universities in this study. Leave records were retained and controlled by the same standards, and data were extracted from the official records of the institutions by means of computer programs rather than hand-coded instruments.

Population

The population for this study was full-time administrative employees and 12-month faculty employed on a continuous basis during a three-year period at four public

universities in the Tennessee Board of Regents (TBR) System. These universities were Austin Peay State University (APSU), East Tennessee State University (ETSU), Middle Tennessee State University (MTSU), and Tennessee Technological University (TTU). Memphis State University was excluded because it is classified as a comprehensive, research university, and Tennessee State University was excluded because it is a land-grant university.

All employees included in the study were employed:

1. full-time (100%) from July 1, 1987, to June 30, 1990;
2. on a 12-month contract;
3. in an Equal Employment Opportunity Commission (EEOC) classification of 1, 2, or 3 (executive, faculty, or professional non-faculty) during the entire period of study.

All employees in the defined group accrued the same amount of annual and sick leave each month and were under the same policies, procedures, and guidelines for the use of all leave types.

The group selected for study included employees considered to be in the management function (administrative, managerial, or executive) of the universities. Faculty with fiscal year appointments, such as librarians, rather than academic year appointments, were included in the study because the same leave policies and guidelines applied.

The selection criteria excluded all non-exempt employees, such as clerical and support staff who were subject to fair labor standards. Medical school administrators and faculty at East Tennessee State University were excluded because funding and budgeting for this unit was separate from the other units of the University. Two other universities in the Tennessee Board of Regents System were excluded from the study because their funding and staffing patterns were unique. Memphis State University was classified as a comprehensive research institution, Doctoral II, by the Carnegie Classification and Tennessee State University was a land grant institution.

As employees governed by the Tennessee Board of Regents (TBR) System, the identified population received 11 days (82.5 hours) paid holidays, 12 days (90 hours) of sick leave each year with no limit on the amount of accumulation, and 24 days (180 hours) of annual leave each year with a maximum of 42 days (315 hours) carry-forward at the end of the fiscal year. All annual leave above the 315 hours yearly carry forward were transferred to sick leave at the end of the fiscal year. Military leave, jury duty, and civil leave were provided on an "as needed" basis. Any monetary compensation received for this service must be returned to the institution if the employee did not take the option to report annual leave. Bereavement leave of 22.5 hours plus 15 hours recorded as sick leave for travel time if necessary

was provided "as needed" for 1989 and 1990 (TBR Policies, 1989).

One data element identified in the collection instrument (Excess Leave Reason) was not collected from the institutions' computerized data systems. This element was manually entered, after personal verification of reason(s) for extended absence. A possibility for extended absence existed for employees with yearly annual leave used greater than 180 hours, and/or sick leave used greater than 90 hours, and/or leave without pay (LWOP) greater than 75 hours. Excess leave reasons were coded as:

Maternity/Adoptive Parents Leave = 1,

Extended Illness = 2,

Other Reasons = 3.

Based on data from a Position Evaluation Study by TBR, all institutions were authorized to implement administrative/professional compensation plans which included job audits and reclassification by job levels (R. S. Nicks, personal communication, January 14, 1983). East Tennessee State University implemented this plan in 1986; however, the plan has not been implemented at the other institutions. For the purpose of this study the salary schedules which indicate the job levels at ETSU, in conjunction with salary ranges and system wide job classifications, will be used to regroup the employees at the other three institutions.

The size of the population was 480:

Austin Peay State University - 76,
East Tennessee State University - 162,
Middle Tennessee State University - 111,
Tennessee Technological University - 131.

Data Collection Instrument

The collection instrument (Appendix K) was a record layout designed by the researcher based on the data required for the study. Each record was 276 characters in length and contained demographic and leave data elements. The demographic data were common to most of the research studies in the review of the literature.

The demographic data selected by the program were validated using several frequency counts to verify the information with the university's personnel offices. The leave data were validated by a sample test of the annual and sick leave balances at the beginning of the study, adding accrued leave for the three years, and subtracting the reported leave taken during the three years of the study. These calculated balances were verified with the annual and sick leave balances reported on the Lost Time Registers as of June 30, 1990.

Although the leave reported covered three years, the demographic data elements reported in the study were for the

final year of the study as of June 30, 1990. The demographic data elements included:

1. Institution Code
2. Social Security Number
3. Age (calculated from birth date)
4. Gender (Recoded; 0 = Male, 1 = Female)
5. Job Classification
6. Job Title (translation of job classification)
7. Years at Institution
8. Educational Level
9. Retirement Plan (Recoded; 0 = TCRS, 1 = TIAA)
10. Annual Salary
11. Salary Schedule

Leave data elements collected for the three-year period beginning July 1, 1987 and ending June 30, 1990 were:

1. Annual Leave Balance as of July 1, 1987
2. Sick Leave Balance as of July 1, 1987
3. Annual Leave Hours Earned (Years 1-3)
4. Sick Leave Hours Earned (Years 1-3)
5. Annual Leave Hours Used (Years 1-3)
6. Sick Leave Hours Used (Years 1-3)
7. Sick Leave Bank Hours Used (Years 1-3)
8. Bereavement Hours Used (Years 1-3)
9. Holidays Hours Used (Years 1-3)
10. Jury Duty Hours Used (Years 1-3)
11. Military Leave Hours Used (Years 1-3)

12. LWOP Hours Used (Years 1-3)
13. Inclement Weather Hours Used (Years 1-3)
14. Civil Leave Hours Used (Years 1-3)
15. Personal Necessity Hours Used (Years 1-3)
16. All Other Leave Hours Used (Years 1-3)

Analysis of Data

Various data verification techniques were used to test for data validity by institution. Reported holidays were tested. Employees not reporting 11 holidays each year were verified with the payroll offices at each institution. Annual and sick leave balances at the beginning of the study were extracted to test the validity of the selection criteria. Employees with leave balances of zero were verified as all leave used to date or employment began on July 1, 1987.

The multivariate analysis of variance (MANOVA) was used to test all hypotheses. The Hotellings multivariate test was used for the special case of a dichotomous variable. The Pillais test was recommended by Norusis/SPSSX, Inc. (1988, 1990) as the most powerful and the most robust for the other variables. If statistical differences were observed follow-up analysis using univariate F test were used. Additional post-hoc tests were also used to identify the specific groups with statistically significant

differences. A confidence level of .05 was used to reject the null hypothesis on each hypotheses.

To test hypothesis one, which concerned the difference between age groups and paid and unpaid time off, the multivariate analysis of variance Pillais test was used. The age groups were defined as Establishment Stage, age 21 to 26; Advancement Stage, age 27 to 40; Maintenance Stage, age 41 to 60; and Withdrawal Stage, age 61 or older (Cummings & Huse, 1989).

Hypotheses two and three concerned the difference between gender and paid and unpaid time off. The multivariate analysis of variance Hotellings test was used for both hypotheses. For the test of hypothesis three all records with an Excess Leave code equal to "1" were excluded.

Hypothesis four concerned the differences between seniority groupings and paid and unpaid time off. The multivariate analysis of variance Pillais test was used to test for this difference. There were six seniority groupings: employed up to 5 years, employed 6 to 10 years, employed 11 to 15 years, employed 16 to 20 years, employed 21 to 25 years, and employed 26 or more years.

Hypothesis five concerned the differences between retirement plans and paid (annual and sick leave) time off. This hypothesis was tested by means of the multivariate analysis of variance Hotellings test.

Hypothesis six concerned the differences between salary levels and paid and unpaid time off. The multivariate analysis of variance Pillais test was used to test for the differences. Salary levels had six groupings: up to \$25,000, \$25,001 to \$35,000, \$35,001 to \$45,000, \$45,001 to \$55,000, \$55,001 to \$65,000, and over \$65,001 or above.

Hypothesis seven concerned the differences between educational level and paid and unpaid time off. Educational levels had four groups: less than BS degree, baccalaureate degree, master's (including educational specialist degrees), and doctoral degree or medical degree. The multivariate analysis of variance Pillais test was used to test this hypothesis.

Hypothesis eight concerned the difference between job classification and paid and unpaid time off. The multivariate analysis of variance was used to test for this difference. Job classification had five groups: entry level jobs, professional level jobs, middle management jobs, director level jobs, and executive level jobs.

Hypothesis nine used the multivariate analysis of variance Pillais test for the differences between institutions and employees' paid and unpaid leave.

Summary

The methodology of this study was a program designed to extract demographic data and historical leave records from

the human resource system at four public higher education institutions in Tennessee. Data collected were analyzed utilizing standard statistical practices. The independent variables in the study were gender, age, job classification, salary level, seniority, retirement plan, educational level, and institution code; and the dependent variables were the various leave types.

Chapter 4

Analysis of Data

Introduction

This chapter contains the presentation of the data collected and the analysis of the research questions presented in Chapter 1 and the hypotheses presented in Chapter 2. Data were collected and analyzed using techniques described in Chapter 3 with the exception of leave data for two institutions.

The problem of this study was the lack of research available on the leave fringe benefit for administrators specifically in public higher education. This study added to the body of knowledge by determining if a significant difference existed between various demographic variables and the leave fringe benefit, paid and unpaid time off, used by administrators in higher education.

The study was conducted using paid and unpaid time off data from administrators employed in four public universities in the Tennessee Board of Regents System [Austin Peay State University (APSU), East Tennessee State University (ETSU), Middle Tennessee State University (MTSU), and Tennessee Technological University (TTU)] for the fiscal years 1988, 1989, and 1990.

The data validity were analyzed using SPSSX frequencies on all leave types, annual and sick leave accumulations, and demographic variables. All abnormal data were verified with

the personnel officers at the respective institutions. Data were determined to be abnormal if holiday leave did not equal 82.5 per year, if no annual or sick leave were reported during any year, if the demographic data were not the expected code, or if the data were considered outliers. Any employee in the study that did not report 82.5 hours (11 days) of holiday leave for all three years of the study were validated. Also employees not reporting annual leave or sick leave during any year of the study, or the annual leave accumulation at the beginning of the study was zero were verified with the payroll managers.

The computer program developed to select the study groups and create the data file could not create the total file for two institutions because the year-end historical data for the leave balances had not been retained. To obtain these balances and the amount of reported leave used during the three fiscal years in the various categories, the Lost Time Registers were used. These reports were generated by the TBR computer software system at the end of each fiscal year. The leave data for the two institutions were manually recorded and entered into the data file. To verify the accuracy of the leave data the year-end balances for 1990 were validated using the beginning annual and sick leave balances for 1988, adding earned leave, and subtracting leave used during the three years of the study. No discrepancies were observed between the manually coded

data and the computer generated leave balances at the two institutions.

The data were collected and organized into two main parts:

1. demographic data by age, by gender, by seniority, by retirement plan, by salary, by educational level, by institution; and

2. leave data by annual, by sick, by holiday, by jury duty, by military, by bereavement, by civil, by personal necessity, by inclement weather, by other, by leave without pay.

Demographic Data

A total of 480 administrators met the defined criteria for inclusion in the study from the four universities and were extracted into the data file using the computer program developed. Selection was based on the following criteria: employed 100% time during all three years of the study in an administrative position. The study included 293 (61%) males and 187 (39%) females. The data for gender by institution were shown in Table 1.

Age groups were determined by using the four career stages developed by Cummings and Huse (1989). Age by institution was summarized in Table 2. The establishment stage or early career (ages 21 to 26) represented 0.6% of the total study. The career advancement stage (ages 27 to 40) represented 31.9% of the total study. The

maintenance stage or midcareer to late career (ages 41 to 60) represented 60.8% of the total study, and the career withdrawal stage or retirement stage (ages 61 or older) represented 6.7% of the total study.

Table 1

Gender by Institution

Institution	Males		Females		Total	
	N	%	N	%	N	%
APSU	40	52.6	36	47.4	76	100.
ETSU	89	54.9	73	45.1	162	100.
MTSU	72	64.9	39	35.1	111	100.
TTU	92	70.2	39	29.8	131	100.
Total	293	61.0	187	39.0	480	100.

The variable educational level was subdivided into six groups based on degree attainment. Because the sixth group, medical degree, had only three employees, this category was combined with group 5, doctoral degree. Educational Level by Institution was summarized in Table 3. Employees with up to 12 years of formal education represented 9.4% of the study. Employees with 13 or more years of formal education but less (<) than a baccalaureate represented 8.3% of the study. Employees with baccalaureate degrees represented 32.9% of the study. Employees with masters degrees

Table 2

Age by Institution

Institution	Age								Total	
	21-26		27-40		41-60		61+		N	%
	N	%	N	%	N	%	N	%		
APSU	1	1.3	21	27.6	48	63.2	6	7.9	76	100.0
ETSU	1	0.6	55	34.0	98	60.5	8	4.9	162	100.0
MTSU	0	-	27	24.3	77	69.4	7	6.3	111	100.0
TTU	1	0.7	50	38.2	69	52.7	11	8.4	131	100.0
Total	3	0.6	153	31.9	292	60.8	32	6.7	480	100.0

Table 3

Educational Level by Institution

Educational Level	Institution								Total	
	APSU		ETSU		MTSU		TTU		N	%
	N	%	N	%	N	%	N	%		
Up to 12 Years	13	17.1	12	7.4	7	6.3	13	9.9	45	9.4
13+ but < BS	19	25.0	12	7.4	6	5.4	3	2.3	40	8.3
Baccalaureate	19	25.0	64	38.5	32	28.8	43	32.8	158	32.9
Masters	19	25.0	46	28.4	49	44.2	42	32.1	156	32.5
Doctorate	6	7.9	28	17.3	17	15.3	30	22.9	81	16.9
Total	76	100.0	162	100.0	111	100.0	131	100.0	480	100.0

represented 32.5% of the study, and employees with doctoral and medical degrees represented 16.9% of the study.

Two retirement plans were available for employees in this study. Table 4 summarized the employees in each plan by institution. APSU, ETSU, and TTU had similar percentages of employees enrolled in both plans. MTSU had over 81% of their employees enrolled in TCRS which was almost 17% greater than the other institutions.

Table 4

Retirement Plan by Institution

Institution	TENNESSEE CONSOLIDATED RETIREMENT SYSTEM		TEACHERS INSURANCE AND ANNUITY ASSOCIATION	
	N	%	N	%
APSU	49	64.5	27	35.5
ETSU	104	64.2	58	35.8
MTSU	90	81.1	21	18.9
TTU	83	63.4	48	36.6
Total	326	67.9	154	32.1

Seniority levels for administrators were divided into six groups according to years of service. Table 5 summarized Seniority by Institution for the six groups. There were 130 employees or 27.1% with up to 5 years of

service. There were 102 employees or 21.2% with 6 to 10 years of service. There were 94 employees or 19.6% with 11 to 15 years of service. There were 90 employees or 18.8% with 16 to 20 years of service. There were 49 employees or 10.2% with 21 to 25 years of service and 15 employees or 3.1% with 26 or more years of service.

Salary was categorized into seven groups. The first group (up to \$15,000) had only three employees so, group 1 and group 2 were combined into one group. Salary by Institution were summarized in Table 6. There were 99 employees or 20.6% with salary ranges of up to \$25,000. There were 182 employees or 37.9% with salary ranges of \$25,001 to \$35,000. There were 100 employees or 20.8% with salary ranges of \$35,001 to \$45,000. There were 49 employees or 10.2% with salary ranges of \$45,001 to \$55,000. There were 25 employees or 5.2% with salary ranges of \$55,001 to \$65,000 and 25 employees or 5.2% with salary ranges of \$65,001 or above.

Leave Data

All leave types with reported leave were transferred to the data file by the computer program developed for the study for ETSU and TTU. The Lost Time Registers were used to manually transfer the reported leave to the data file for

Table 5

Seniority by Institution

Years of Service	Institution								Total	
	APSU		ETSU		MTSU		TTU		N	%
	N	%	N	%	N	%	N	%		
Up to 5 Years	23	30.3	39	24.1	29	26.1	39	29.8	130	27.1
6 to 10 Years	23	30.3	37	22.8	16	14.4	26	19.9	102	21.3
11 to 15 Years	12	15.8	46	28.4	17	15.3	19	14.5	94	19.6
16 to 20 Years	12	15.8	22	13.6	27	24.4	29	22.1	90	18.8
21 to 25 Years	3	3.9	15	9.3	18	16.2	13	9.9	49	10.2
26 or More Years	3	3.9	3	1.8	4	3.6	5	3.8	14	3.0
Total	76	100.0	162	100.0	111	100.0	131	100.0	480	100.0

Table 6

Salary by Institution

Salary Ranges	Institution								Total	
	APSU		ETSU		MTSU		TTU		N	%
	N	%	N	%	N	%	N	%		
Up to \$25,000	21	27.6	35	21.6	16	14.4	27	20.6	99	20.6
\$25,001 - \$35,000	28	36.9	65	40.1	44	39.7	45	34.3	182	37.9
\$35,001 - \$45,000	13	17.1	35	21.6	27	24.3	25	19.1	100	20.8
\$45,001 - \$55,000	5	6.6	17	10.5	15	13.5	12	9.2	49	10.3
\$55,001 - \$65,000	7	9.2	3	1.9	5	4.5	10	7.6	25	5.2
\$65,001 or Above	2	2.6	7	4.3	4	3.6	12	9.2	25	5.2
Total	76	100.0	162	100.0	111	100.0	131	100.0	480	100.0

APSU and MTSU. Reported leave for the three years of the study were summarized in Tables 7 through 13 by total hours, mean hours, standard deviations (std. dev.) and average days per year for the various leave types. The standard hours for a work day was 7.5 hours. The average days per year were calculated by dividing the total hours by 7.5 then dividing by the number of years in the study and the number of employees.

Annual Leave (Table 7) reported for the three years totaled 198,206.08 hours for the four institutions or an average of 18.4 days per year for the 480 employees. APSU had the highest number of reported annual leave with a yearly average of 20.1 days per employee. TTU had the lowest reported annual leave with a yearly average of 17.4 days per employee.

Table 7

Annual Leave by Institution

Institution	3 Years			Yrly Avg Days Per Empl
	Total Hours	Empl Mean Hours	Std.Dev.	
APSU	34,436.00	453.11	127.91	20.1
ETSU	67,337.10	415.66	136.26	18.5
MTSU	45,129.58	406.57	127.47	18.1
TTU	51,303.40	391.63	145.36	17.4
Total	198,206.08	412.93	136.61	18.4

Sick Leave (Table 8) reported for the three years totaled 64,122.72 hours for the four institutions or an average of 5.9 days per year for the 480 employees. APSU had the highest reported number of sick leave with a yearly average of 6.4 days per employee, and TTU had the lowest with a yearly average of 5.6 days per employee.

Table 8

Sick Leave by Institution

Institution	3 Years			Yrly Avg Days Per Empl
	Total Hours	Empl Mean Hours	Std.Dev.	
APSU	10,945.65	144.02	113.18	6.4
ETSU	21,221.60	131.00	146.50	5.8
MTSU	15,474.42	139.41	114.36	6.2
TTU	16,481.05	125.81	122.52	5.6
Total	64,122.72	133.59	127.83	5.9

Holiday Leave (Table 9) reported for the three years totaled 118,424.72 hours for the four institutions or an average of 10.97 days per year for the 480 employees. All employees in the study received 11 paid holidays. APSU, ETSU, and MTSU had yearly average days per employee less than 11 because some employees were on leave without pay

during a holiday period. When this occurred, the employee was not paid for the holiday.

Table 9

Holiday Leave by Institution

Institution	3 Years			Yrly Avg Days Per Empl
	Total Hours	Empl Mean Hours	Std.Dev.	
APSU	18,720.00	246.32	7.85	10.95
ETSU	40,042.22	247.17	4.12	10.99
MTSU	27,240.00	245.41	16.87	10.91
TTU	32,422.50	247.00	0.00	11.00
Total	118,424.72	246.72	9.02	10.97

Bereavement Leave (Table 10) reported for the three years totaled 676.75 hours for the four institutions or an average of .06 days per year for the 480 employees. The yearly average number of days for bereavement leave for all institutions was less than one day. ETSU reported the highest amount of bereavement leave with a yearly average of .08 days per employee.

Jury Duty Leave (Table 11) reported for the three years totaled 423.20 hours for the four institutions or an average of .04 days per year for the 480 employees. The yearly average number of days for jury duty leave for all

institutions was less than one day. ETSU reported the highest amount of jury duty leave with a yearly average of .07 days per employee. TTU had the lowest amount with a yearly average of .01 days per employee.

Table 10

Bereavement Leave by Institution

Institution	3 Years			Yrly Avg Days Per Empl
	Total Hours	Empl Mean Hours	Std.Dev.	
APSU	97.25	1.28	5.10	.06
ETSU	294.50	1.82	6.11	.08
MTSU	135.00	1.22	5.50	.05
TTU	150.00	1.15	4.88	.05
Total	676.75	1.41	5.49	.06

Military Leave (Table 12) reported for the three years totaled 1,412.50 hours for the four institutions or an average of .13 days per year for the 480 employees. The yearly average number of days for military leave for all institutions was less than one day. ETSU and MTSU reported .20 and .17 respectively for the yearly average days per employee. TTU reported no administrative employees with military leave and APSU reported a yearly average per employee of .01 day.

Table 11

Jury Duty Leave by Institution

Institution	3 Years			Yrly Avg Days Per Empl
	Total Hours	Empl Mean Hours	Std.Dev.	
APSU	95.00	1.25	6.37	.06
ETSU	249.90	1.54	6.53	.07
MTSU	55.50	.50	4.02	.02
TTU	22.80	.17	1.23	.01
Total	423.20	.88	5.01	.04

Table 12

Military Leave by Institution

Institution	3 Years			Yrly Avg Days Per Empl
	Total Hours	Empl Mean Hours	Std.Dev.	
APSU	0.00	.00	.00	.00
ETSU	740.00	4.57	34.28	.20
MTSU	427.50	3.85	28.67	.17
TTU	245.00	1.87	21.41	.08
Total	1,412.50	2.94	26.66	.13

No leave was reported by the institutions for civil, personal necessity, or other leave. Only one institution, ETSU, reported inclement weather leave for the 1988 year of the study. The total hours reported were 1,480.20 with a yearly average of 1.22 days for the 162 employees at ETSU. The yearly average for inclement weather leave for all the employees in the study was .41 days.

Unpaid Leave or Leave Without Pay (LWOP) reported in Table 13 for the three years of the study totaled 130.90 hours for the four institutions or a yearly average of .01 days per year for the 480 employees. ETSU reported the highest amount of leave without pay with a yearly average of .03 days per employee. TTU reported no leave without pay for administrative employees and APSU and MTSU had a yearly average of .01 days per employee.

Table 13

Unpaid Leave (LWOP) by Institution

Institution	3 Years			Yrly Avg Days Per Empl
	Total Hours	Empl Mean Hours	Std.Dev.	
APSU	9.90	.13	1.14	.01
ETSU	105.50	.65	7.70	.03
MTSU	15.50	.14	1.26	.01
TTU	.00	.00	.00	.00
Total	130.90	.27	4.53	.01

Hypotheses

All hypotheses were tested using only annual and sick leave because there was not a sufficient number of cases in each cell for the other leave types to run the various statistical analyses. Paid leave for Bereavement, Jury, and Military were summarized in Tables 10 through 12. These paid leave types averaged .06, .04, and .13 days per year respectively for each employee. Holiday leave (Table 9) was excluded because it was a common or standard leave for all employees. Only six employees reported unpaid time off or leave without pay (Tables 13 and 30) with an average of .01 day per year for the 480 employees in the study. These six employees reported 130.90 hours during all three years of the study for this leave category with a total dollar cost of \$1,635.49.

All the means for the hypotheses were based on the yearly average for hours of reported leave. Annual leave and sick leave hours were summed for the three years of the study and divided by three.

Hypothesis 1

Hypothesis 1 stated that there will be no significant difference between age and paid and unpaid time off. The hypothesis as tested was restated as there will be no

significant difference between age and paid (annual and sick leave) time off.

The analysis did not find a statistically significant difference between the four age groupings and reported annual and sick leave. The means and standard deviations for annual leave were reported in Table 14 and sick leave in Table 15.

The multivariate test of significance calculated the Pillais value as equal to .00518. The approximate F value of .41217 with 6 and 952 degrees of freedom had $p=.871$, which was not statistically significant at the .05 level of significance. The Pillais test was recommended by Norusis/SPSSX Inc. (1988, 1990) as the most powerful and the most robust.

Table 14

Age and Annual Leave

Age	Mean Hours	Std. Dev.	n
21 to 26	120.167	14.084	3
27 to 40	139.759	43.285	153
41 to 60	137.132	45.623	292
61 or older	133.830	56.837	32
Total Sample	137.643	45.535	480

Table 15

Age and Sick Leave

Age	Mean Hours	Std. Dev.	n
21 to 26	50.750	28.112	3
27 to 40	47.369	38.888	153
41 to 60	42.662	44.776	292
61 or older	47.414	41.022	32
Total Sample	44.530	42.610	480

Hypothesis 2

Hypothesis 2 stated that there will be no significant difference between gender and paid and unpaid time off. The hypothesis as tested was restated as there will be no significant difference between gender and paid (annual and sick leave) time off.

The analysis found a statistically significant difference between gender and reported annual and sick leave. The means and standard deviations for annual and sick leave were reported in Tables 16 and 17.

The multivariate test of significance calculated the Hotellings value as equal to .07838. The F value of 18.6927 with 2 and 477 degrees of freedom had $p < .0005$, which was statistically significant at the .05 level of significance.

The Hotellings test was recommended by Norusis/SPSSX (1988, 1990) for the special case of a dichotomous variable.

Table 16

Gender and Annual Leave

Gender	Mean Hours	Std. Dev.	n
Male	129.777	46.905	293
Female	149.968	40.443	187
Total Sample	137.643	45.535	480

Table 17

Gender and Sick Leave

Gender	Mean Hours	Std. Dev.	n
Male	37.633	43.161	293
Female	55.336	39.482	187
Total Sample	44.530	42.610	480

Because a significant difference was indicated, an additional statistical procedure was run to find where the difference existed. The follow-up analysis using univariate F test found a statistically significant difference between

the means for males and females on annual leave and sick leave. The annual leave F value of 23.49717 with 1 and 478 df had $p < .0005$. The sick leave F value of 20.50687 with 1 and 478 df had $p < .0005$. Females were significantly higher on reported annual leave and sick leave.

Hypothesis 3

Hypothesis 3 stated that there will be no significant difference between gender and paid and unpaid time off when controlling for maternity leave. The hypothesis as tested was restated as there will be no significant difference between gender and paid (annual and sick leave) time off when controlling for maternity leave. Tables 18 and 19 summarized the means and standard deviations for annual and sick leave when controlling for maternity leave. Although males do not qualify for maternity leave, they may use sick and annual leave if approved upon request. Two males in this study reported use of sick and annual leave for maternity reasons.

The multivariate test of significance calculated the Hotellings value as equal to .06647. The F value of 15.38668 with 2 and 463 degrees of freedom had $p < .0005$, which was statistically significant at the .05 level of significance.

Because a significant difference was indicated, an additional statistical procedure was run to find where the

Table 18

Gender and Annual Leave Excluding Maternity Leave

Gender	Mean Hours	Std. Dev.	n
Male	129.431	46.788	291
Female	149.851	40.400	175
Total Sample	137.099	45.541	466

Table 19

Gender and Sick Leave Excluding Maternity Leave

Gender	Mean Hours	Std. Dev.	n
Male	37.194	42.960	291
Female	50.999	35.621	175
Total Sample	42.378	40.872	466

difference existed. The follow-up analysis using univariate F test found a statistically significant difference between the means for males and females on annual leave and sick leave. The annual leave F value of 23.01070 with 1 and 464 df had $p < .0005$. The sick leave F value of 12.78372 with 1 and 464 df had $p < .0005$. Females were significantly higher

on reported annual leave and sick leave when controlling for maternity leave.

Hypothesis 4

Hypothesis 4 stated that there will be no significant difference between seniority and paid and unpaid time off. The hypothesis as tested was restated as there will be no significant difference between seniority and paid (annual and sick leave) time off. The means and standard deviations were reported in Tables 20 and 21 for seniority and annual and sick leave.

The multivariate test of significance calculated the Pillais value as equal to .04451. The approximate F value of 2.15758 with 10 and 948 degrees of freedom had $p=.018$, which was statistically significant at the .05 level of significance.

Because a significant difference was indicated, an additional statistical procedure was run to find where the difference existed. The follow-up analysis using univariate F test found a statistically significant difference between the means for the seniority groups on annual leave but not on sick leave. The annual leave F value of 3.51616 with 5 and 474 df had a $p =.004$. The Student-Newman-Keuls post-hoc test found a statistically significant difference existed between up to 5 years seniority and 11 to 15 years

seniority. Employees with 11 to 15 years seniority had a significantly higher reported use of annual leave than those with 5 years or less.

Table 20

Seniority and Annual Leave

Seniority	Mean Hours	Std. Dev.	n
Up to 5	127.605	40.930	130
6 to 10	139.760	49.692	102
11 to 15	147.881	46.157	94
16 to 20	139.379	42.456	90
21 to 25	144.721	39.285	49
26 or More	112.626	65.196	15
Total Sample	137.643	45.535	480

Table 21

Seniority and Sick Leave

Seniority	Mean Hours	Std. Dev.	n
Up to 5	39.252	31.496	130
6 to 10	44.770	38.637	102
11 to 15	53.688	56.857	94
16 to 20	44.336	43.132	90
21 to 25	41.544	40.046	49
26 or More	42.160	50.502	15
Total Sample	44.530	42.610	480

Hypothesis 5

Hypothesis 5 stated that there will be no significant difference between retirement plans and amount of annual and sick leave. Tables 22 and 23 summarized the means and standard deviations for retirement plans and annual and sick leave.

The multivariate test of significance calculated the Hotellings value as equal to .01453. The F value of 3.46568 with 2 and 477 degrees of freedom had $p = .032$, which was statistically significant at the .05 level of significance.

Table 22

Retirement Plan and Annual Leave

Retirement Plan	Mean Hours	Std. Dev.	n
TCRS	138.924	47.227	326
TIAA	134.932	41.746	154
Total Sample	137.643	45.535	480

Table 23

Retirement Plan and Sick Leave

Retirement Plan	Mean Hours	Std. Dev.	n
TCRS	47.998	46.469	326
TIAA	37.187	31.898	154
Total Sample	44.530	42.610	480

Because a significant difference was indicated, an additional statistical procedure was run to find where the difference existed. The follow-up analysis using univariate F test did not find a statistically significant difference between the means for reported annual leave. The annual leave F value was .80367 with 1 and 478 df and a $p = .370$. A statistically significant difference was found between the

means for TCRS and TIAA retirement plans on sick leave. The sick leave F value of 6.81556 with 1 and 478 df had a p =.009. Employees enrolled in the TCRS retirement plan reported more sick leave used than those enrolled in the TIAA plan.

Hypothesis 6

Hypothesis 6 stated that there will be no significant difference between salary level and paid and unpaid time off. The hypothesis as tested was restated as there will be no significant difference between salary level and paid (annual and sick leave) time off. The results of the statistical analysis were presented in Tables 24 and 25.

Table 24

Salary and Annual Leave

Salary Range	Mean Hours	Std. Dev.	n
Up to \$25,000	143.963	41.914	99
\$25,001 to \$35,000	138.727	42.877	182
\$35,001 to \$45,000	142.544	51.575	100
\$45,001 to \$55,000	124.326	48.290	49
\$55,001 to \$65,000	116.864	45.225	25
\$65,000 and Above	132.007	39.294	25
Total Sample	137.643	45.535	480

Table 25

Salary and Sick Leave

Salary Range	Mean Hours	Std. Dev.	n
Up to \$25,000	50.946	36.992	99
\$25,001 to \$35,000	47.593	40.311	182
\$35,001 to \$45,000	47.806	55.655	100
\$45,001 to \$55,000	33.100	35.603	49
\$55,001 to \$65,000	21.457	25.003	25
\$65,001 and Above	29.189	33.240	25
Total Sample	44.530	42.610	480

The multivariate test of significance calculated the Pillais value as equal to .05411. The approximate F value of 2.63594 with 10 and 948 degrees of freedom had $p = .004$, which was statistically significant at the .05 level of significance.

Because a significant difference was indicated, an additional statistical procedure was run to find where the difference existed. The follow-up analysis using univariate F test found a statistically significant difference between the means for the salary groups on annual leave and sick leave. The annual leave F value of 2.63392 with 5 and 474 df had $p = .023$. The sick leave F value of 3.67447 with 5 and 474 df had $p = .003$. The Student-Newman-Keuls post-hoc

test found no two groups with significantly different for reported annual leave. Statistically significant difference were found for reported sick leave between salary groups up to \$25,000, \$25,001 to \$35,000, \$35,001 to \$45,000 and \$55,001 to \$65,000. Employees with salary ranges of \$55,001 to \$65,000 had significantly lower reported use of sick leave than salary ranges of Up to \$25,000, \$25,001 to \$35,000, and \$35,001 to \$45,000. Salary ranges \$45,001 to \$55,000 were also significantly lower than salary ranges \$25,001 to \$35,000.

Hypothesis 7

Hypothesis 7 stated that there will be no significant difference between educational level and paid and unpaid time off. The hypothesis as tested was restated as there will be no significant difference between educational level and paid (annual and sick leave) time off. Tables 26 and 27 summarized the means and standard deviations for educational level and annual and sick leave.

The multivariate test of significance calculated the Pillais value as equal to .04041. The approximate F value of 3.27217 with 6 and 952 degrees of freedom had $p = .003$, which was statistically significant at the .05 level of significance.

Table 26

Educational Level and Annual Leave

Educational Level	Mean Hours	Std. Dev.	n
Less than BS	139.506	39.743	66
Baccalaureate	139.968	46.113	159
Masters	138.926	47.842	166
Doctorate	129.716	43.943	89
Total Sample	137.643	45.535	480

Table 27

Educational Level and Sick Leave

Educational Level	Mean Hours	Std. Dev.	n
Less than BS	49.411	39.697	66
Baccalaureate	50.802	49.076	159
Masters	45.642	41.186	166
Doctorate	27.630	28.875	89
Total Sample	44.530	42.610	480

Because a significant difference was indicated, an additional statistical procedure was run to find where the difference existed. The follow-up analysis using univariate

F test found a statistically significant difference between the means for the educational level groups on sick leave but not on annual leave. The sick leave F value of 6.34695 with 3 and 476 df had $p < .0005$. The Student-Newman-Keuls post-hoc test found a statistically significant difference existed between Doctorate and Less than BS, Baccalaureate, and Masters. Employees with Doctorate degrees had significantly lower use of reported sick leave.

Hypothesis 8

Hypothesis 8 stated that there will be no significant difference between job classification and paid and unpaid time off. This hypothesis could not be tested. In the original design of the study the plan was to use job code, salary schedule, and job classification to group the employees. After data collection it was established that it would be impossible to group the employees because there were no standards for job code and salary schedule among the universities in the study. Although the job classifications were standardized there were too many codes to use without groupings, and no pattern existed in the codes that could be used for statistical groupings.

Hypothesis 9

Hypothesis 9 stated that there will be no significant differences in the amount of reported paid and unpaid time

off among the universities. This hypothesis was tested and restated as there will be no significant differences in the amount of reported paid (annual and sick leave) time off among the universities. Annual and sick leave by university were summarized in Tables 28 and 29.

Table 28

University and Annual Leave

University	Mean Hours	Std. Dev.	n
APSU	151.035	42.638	76
ETSU	138.554	45.422	162
MTSU	135.524	42.491	111
TTU	130.543	48.452	131
Total Sample	137.643	45.535	480

The multivariate test of significance calculated the Pillais value as equal to .02225. The approximate F value of 1.78518 with 6 and 952 degrees of freedom had $p = .099$, which was not statistically significant at the .05 level of significance.

Table 29

University and Sick Leave

University	Mean Hours	Std. Dev.	n
APSU	48.007	37.726	76
ETSU	43.666	48.833	162
MTSU	46.470	38.119	111
TTU	41.937	40.841	131
Total Sample	44.530	42.610	480

Research Questions

The following nine research questions were answered using various mathematical calculations with the collected data.

Research Question 1

What will be the dollar value of unpaid time off (leave without pay) by gender? The total dollar value for unpaid time off during the three years of the study was \$1,635.49; the total for men was \$222.32 and the total for women was \$1,413.17. Table 30 summarized unpaid time off by gender and institution. One institution (TTU) reported no leave in this category for the three years.

Table 30

Unpaid Time Off by Gender and Institution

Institution	MEN		WOMEN	
	Number	Dollar Value	Number	Dollar Value
APSU	0	--	1	\$ 72.64
ETSU	1	\$ 8.85	2	1,260.03
MTSU	1	213.47	1	80.50
TTU	0	--	0	--
TOTAL	2	\$ 222.32	4	\$1,413.17

Research Question 2

What will be the dollar value of reported military leave by institution? The total dollar value for military leave during the three years of the study was \$24,568.42; the total for ETSU was \$10,283.37, the total for MTSU was \$10,684.68, and the total for TTU was \$3,600.37. One institution (APSU) reported no leave in this category during the three years of the study. Table 31 summarized military leave by gender and institution.

Research Question 3

What will be the dollar value of reported jury duty and civil leave by institution? All institutions reported leave for jury duty but none of the institutions reported civil

Table 31

Military Leave by Gender and Institution

Institution	MEN		WOMEN	
	Number	Dollar Value	Number	Dollar Value
APSU	0	\$ ---	0	\$ --
ETSU	3	8,180.60	1	2,102.77
MTSU	2	10,684.68	0	--
TTU	1	3,600.37	0	--
TOTAL	6	\$22,471.65	1	\$2,102.77

Table 32

Jury Duty Leave by Gender and Institution

Institution	MEN		WOMEN	
	Number	Dollar Value	Number	Dollar Value
APSU	3	\$ 1,884.32	1	\$ 424.41
ETSU	5	952.67	11	3,017.03
MTSU	2	188.86	2	609.47
TTU	1	140.49	2	223.55
TOTAL	11	\$ 3,166.34	16	\$ 4,274.46

leave for administrators during the three years of the study. The total dollar value for jury duty leave during

the three years of the study was \$7,440.80; the total for APSU was \$2,308.73, the total for ETSU was \$3,969.70, the total for MTSU was \$798.33, and the total for TTU was \$364.04. Table 32 summarized jury duty leave by gender and institution.

Research Question 4

What will be the dollar value of paid holidays by institution? All four institutions granted 11 days (82.50 hours) paid holidays during the three years of study. One institution, APSU, granted one of the holidays to each employee on their birthday. (For the purposes of this study the leave category, birthday, was included with holiday hours reported.) The total dollar value for holiday leave during the three years of the study was \$2,157,836.67. The average dollar value for holiday leave per year was \$719,278.90, and the average dollar value for each employee per year was \$1,498.50. The total dollar value of holiday leave during the three years of the study for APSU was \$323,962.61, the total for ETSU was \$707,278.18, the total for MTSU was \$503,947.43, and the total for TTU was \$622,648.45. Table 33 summarized holiday leave by gender and institution. Three institutions (APSU, ETSU, and MTSU) reported employees with less than the 82.50 hours of holiday leave per year. The employees at APSU and ETSU were on leave-without-pay during a holiday period. Another

institution (MTSU) reported one employee with no holiday leave. This employee was assigned as the manager of the farm and worked during the holiday leave periods.

Table 33

Holiday Leave by Gender and Institution

Institution	MEN		WOMEN	
	Number	Dollar Value	Number	Dollar Value
APSU	40	\$ 200,005.63	36	\$ 123,956.98
ETSU	89	435,841.43	73	271,436.75
MTSU	72	345,489.04	39	158,458.39
TTU	92	467,989.00	39	154,659.45
TOTAL	293	\$1,449,325.10	187	\$ 708,511.57

Research Question 5

What will be the dollar value of bereavement leave? This leave type was not available to employees until July 1, 1988; therefore, only two years of bereavement leave were reported in the study. The total dollar value for bereavement leave during the two years of the study was \$12,524.95; the total for men was \$9,336.60 and the total for women was \$3,188.35. Table 34 summarized bereavement leave by gender and institution. All institutions reported leave in this category.

Table 34

Bereavement Leave by Gender and Institution

	<u>MEN</u>		<u>WOMEN</u>	
	<u>Number</u>	<u>Dollar Value</u>	<u>Number</u>	<u>Dollar Value</u>
APSU	3	\$ 1,244.33	2	\$ 689.42
ETSU	11	3,730.28	4	1,197.49
MTSU	5	2,015.25	1	374.30
TTU	5	2,346.74	2	927.14
TOTAL	24	\$ 9,336.60	9	\$ 3,188.35

Research Question 6

What will be the dollar value of personal necessity, inclement weather, and other leave? East Tennessee State University reported inclement weather leave for one year of the study, fiscal year 1988. The other three institutions did not report inclement weather leave. The total dollar value for inclement weather leave for administrators reported for only one year of the study was \$25,146.50. No personal necessity leave or other leave were reported by the four institutions.

Research Question 7

What will be the average yearly cost of paid time off by institution? This question was answered by using the

following methodology: all types of paid leave (annual, sick, holiday, bereavement, military, jury, civil, personal, inclement weather, and other) were summed for all three years and the total divided by three to give the hourly average paid leave for one year. Salaries were divided by 1957.5, the total yearly work hours per employee to get the hourly rate for each employee. The hourly rate for each employee was multiplied by the hourly average paid leave to get the cost of paid time off for each employee, these cost were summed for each institution. Table 35 summarized this information for each institution.

Research Question 8

What percentage of administrative employees participate in the sick leave bank? This research question could not be answered from data available in the study. The computer program developed for this study found no leave reported for sick leave bank. This was verified with the payroll managers at the institutions. The systemwide computer software did not calculate correctly for sick leave bank and the sick leave balances were not automatically reduced. Therefore, reductions for sick leave bank were reported directly in sick leave.

Table 35

Average Yearly Cost for Paid Time Off by Institution

Institution	Total Yearly Cost	Mean Cost Per Empl	Std.Dev.
APSU	\$ 360,623.92	4,745.05	1,948.64
ETSU	\$ 755,196.25	4,661.71	1,867.84
MTSU	\$ 546,048.09	4,919.35	2,115.22
TTU	\$ 623,115.26	4,756.61	2,013.50
TOTAL	\$2,284,983.52	4,760.38	1,975.90

Research Question 9

What will be the average daily rate of absenteeism for each institution? Reported hours for all leave types except holidays were summed for the three years of the study and divided by 7.5, the standard number of hours worked per day for employees in this study. The sum was divided by the total work days available for the three years of the study (number of employees x 250 or the total work days per year x 3 for the three years of the study). These calculations are summarized in Table 36 for each institution.

Table 36

Average Daily Rate of Absenteeism by Institution

Institution	Total Leave Days	Total Work Days	Rate of Absenteeism
APSU	6,077.84	57,000	10.7%
ETSU	12,191.58	121,500	10.3%
MTSU	8,164.99	83,250	9.8%
TTU	9,093.63	99,000	9.2%
TOTAL	35,528.04	360,750	9.8%

SUMMARY

Chapter 4 described the demographic data of the study. The nine null hypotheses with interval level or dichotomous data were presented as tested through a combination of multiple analysis of variance (MANOVA), multivariate test of significance, univariate F-test, and Student-Newman-Keuls post-hoc test. The nine other research questions were answered by mathematical equations.

Chapter 5

Summary, Findings, Conclusions, and Recommendations

This chapter presents a summary of the study, findings based on the analysis of the data, discussion and conclusions drawn from those findings, and recommendations based on the findings of the study.

The four institutions selected with a population of 480 administrative employees were intended to be a representative sample of other public institutions with similar leave policies and procedures.

Summary

Statement of the Problem

The problem of this study was the lack of research available on the leave fringe benefit for administrators specifically in public higher education.

Significance of the Problem

As public higher education moves into the 1990s, the conservative budgets will require strategic management. Fringe benefits, which include paid and unpaid time off are a major component of personnel cost, management and marketing for job replacements will help public institutions stay competitive. This study has increased the body of knowledge on fringe benefits for administrators in public

higher education and provides a historical data base on the use of paid and unpaid time off.

Findings

The findings based on hypotheses testing did not find statistical differences in the use of annual and sick leave between the age groupings or the four institutions in the study.

The statistical analysis found differences at the .05 level of confidence for gender and also for gender when controlling for the use of maternity leave on the use of reported annual and sick leave. These findings support the statement by Kanter (1977) which created the interest in this study that expressed men's concern that women have more absenteeism therefore they should not be hired or promoted to managerial positions. However, other studies found no correlation between gender and the amount of leave used.

Statistical analysis found differences at the .05 level of confidence for seniority on the use of reported annual and sick leave. These differences occurred between employees with up to 5 years of service and employees with 11 to 15 years of service. The employees with five years or less of service had an annual leave mean for reported hours of 127.605 and a sick leave mean for reported hours of 39.252. The employees with 11 to 15 years of service had an

annual leave mean for reported hours of 147.881 and a sick leave mean for reported hours of 53.688.

Steers and Rhodes (1978) and Johns (1978) reported age, gender, and seniority were the most important predictors in the amount of potential leave use. Age may have a positive or negative relationship and reflects maturity, family duties, gender, and health of the employee. Men were constant during the ages 25 to 54. Women were higher during the same ages and both genders increased in the amount of leave used over the age of 54. This study does not support this research on age, but does support the research on gender and seniority as predictors in the amount of potential leave usage.

The statistical analysis found differences at the .05 level of confidence between the retirement plans for reported sick leave. The TCRS group had a mean of 47.998 for sick leave and the TIAA group had a mean of 37.187 for sick leave. Based on the policy that employees in the TCRS plan can convert unused sick leave to retirement service, the researcher had expected to find that employees in the TIAA plan were using more sick leave. This expectation was not supported. This may be due in part because of the age of the employees in the TCRS plan and the relative short period of time that the TIAA plan has been available to administrative employees.

The statistical analysis found differences at the .05 level of confidence for salary ranges on the use of reported sick leave. Employees with salary ranges of \$55,001 to \$65,000 had lower reported use of sick leave than salary ranges of Up to \$25,000, \$25,001 to \$35,000, and \$35,001 to \$45,000.

Differences were also found at the .05 level of confidence for the educational levels on the use of reported sick leave. The post-hoc test found significant interaction between all less than BS, Baccalaureate, Masters and Doctorate levels.

The findings on the other research questions were answered with mathematical calculations.

A decade ago Educational Research Service (1980) reported very little research had been done on leave without pay. This study found that very few employees reported the use of this type of leave which may be the reason for the lack of research on leave without pay. Only 130.90 hours of leave without pay were reported by all the administrator at the four institutions during the three years of the study for a total dollar value of \$1,635.49.

Military leave for the three years of the study totalled 1,412.50 hours for a total dollar value of \$24,568.42. The TBR system followed the standard reported in the literature on granting military leave.

Jury Duty leave for the three years of the study totaled 423.20 hours for a dollar value of \$7,440.80. There was no reported civil leave during the three years of the study. The TBR system followed the standard reported in the literature on granting jury duty leave.

Holiday leave dollar value for the three years of the study was \$2,157,836.67 for a one year average of \$719,278.90. This is a yearly average of \$1,498.50 for each of the 480 employees in the study. The TBR system followed the literature (Meyer, 1981) on the number and time of holidays with the exception of Memorial Day. The four institutions in the study had 11 paid holidays or 82.5 hours for each year. These holidays were New Year's Day, Martin Luther King, Jr. Day, July 4, Labor Day, Thanksgiving Day, and Christmas Day. The other five days were designated by the University President and were generally the day after Thanksgiving, and the days between Christmas and New Year's. One institution used one holiday for the employee's birthday.

Bereavement leave for two years of the study totalled 676.75 hours for a dollar value of \$12,524.95. Only two years were reported because this leave category was not part of the fringe benefits for leave until the second year of the study.

The institutions had no reported personal necessity leave or other leave. Only one institution had reported

inclement weather leave for one year of the study. The total dollar value for this leave type was \$25,146.50.

The average yearly cost of paid time off totalled \$2,284,983.52.

The average daily rate of absenteeism was 9.8%. This finding is noteworthy. Managers in public institutions can expect about 10% of their workforce to be absent from work on any given day. This absentee rate is higher than the reported amount in the literature (Educational Research Service, 1980; Taylor, 1979). The liberal leave fringe benefits available in public higher education contributes to this high rate (Klein, 1986).

In the literature review Educational Research Services' (1980) stated that a major research limitation for leave studies had been organizational differences in administering, recording, and tabulating leave. This study supports this statement. Even within the same system which used the same policies and the same computer software each institution had differences in policy and guideline interpretation and the use of the software. Two of the institutions have retained the hard copy record (Lost Time Registers) and two have retained the end-of-year electronic files. One institutions records the birthday as a holiday; the other three institutions do not have this as a leave type. Although the job classifications have been standardized within the system, the number of

classifications make it impossible to group without the job level. The job levels have not been implemented at three of the institutions.

Significant differences at the .05 level of confidence were found on the use of reported annual and sick leave for gender, gender when controlling for the use of maternity leave, seniority, retirement plans, salary ranges, and educational levels.

Conclusions

This study emphasized that very little has been done by the institutions to manage the leave fringe benefit beyond the recording of the reported leave data into the computerized system with each monthly payroll. In the validation of the data, the payroll managers were able to answer all questions; however, there was little concern if an employee had not reported leave in any category during the year. This study provided a data base for the TBR system if additional studies or analysis are desired. The program developed for the study to extract the leave data from the various human resource systems could be used by all the institutions in the TBR system to review their leave data internally on a year-by-year basis.

The findings on the dollar values for the various leave types other than annual leave, sick leave, and holiday leave provide information for management decisions on leave fringe

benefits. Leave fringe benefits such as bereavement and jury duty are beneficial to the employee when they have a need for this type leave and do not appear to be costly to the institution or state.

The findings supported by the hypotheses testing supported various other findings in the literature review in Chapter 2. Females reported the use of more leave than males, employees at the higher salary ranges had less reported sick leave, employees at the higher educational levels had less reported sick leave, and age did not have an impact on the amount of reported sick or annual leave.

Perhaps the most noteworthy finding was that an average of 9.8% of the administrative workforce were absent on any given day. This is important for managers to be aware of this finding in planning their daily work schedules.

Recommendations

Kochan and Barocci (1985) reported that organizations fail to educate their employees about benefit cost. At 10% or more of the total labor cost for the organization, benefits are an integral part of the reward system. The public sector should market their benefit packages including the liberal leave benefits, especially during the 1990s with conservative and minimal salary increases.

Studies in the various leave categories are recommended as a part of an organization's quarterly and yearly review.

Although this study included only administrative employees, other categories of employees should also be studied. In most organizations, only the required data for the organization's fiscal liability for annual and sick leave are recorded, calculated, and reported. Even simple frequency counts will reveal areas that need further review. Cummings (1989) recommended testing for excessive use of leave. This type of leave usage may signal the need for change interventions such as job redesign, job enrichment, or employment assistance programs (McGuire & Liro, 1987; Motlaz, 1986; Schwartz, 1989).

Employees that do not report the use of leave during the year should be reviewed. This recommendation is supported by Lewandowski (1986) in his statement that organizations should monitor leave for employees and especially those controlling financial data. There were several employees that did not report sick leave during at least one year of the study. There were 12 employees that did not report annual leave during at least one year of the study and three employees that reported the use of no leave during all three years of the study.

Universities should also use leave studies to document and report their support of public service and civic responsibility by their employees. The total hours and dollar cost for military service, jury duty, and civil leave

should be used as positive news releases and in promotional literature for the institution.

Public institutions in Tennessee should review the differences in retirement plans as to accumulated sick leave. As sick leave has the tendency to be the most abused leave type, there is the potential that the current policy could encourage employees in the optional retirement plan to participate in sick leave abuse. The time frame for the reward of accumulated sick leave should also be reviewed. Perhaps some type of reward at ten year intervals would encourage less abuse of sick leave.

Subsequent studies should be done with other groups of employees and their use of leave. The groups of employees should be classified as to the same standard of leave accrual.

It is recommended that research be done using the same demographic and leave variables in other geographic areas. Without this additional research, it is difficult to generalize beyond the selected sample for the study.

Further research should consider the interaction with the various demographic variables.

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APPENDICES

APPENDIX A
ANNUAL LEAVE POLICY

TENNESSEE BOARD OF REGENTS**SUBJECT: Annual Leave**

It is the policy of the Tennessee Board of Regents to provide all regular full-time and part-time employees with regular periods of rest and relaxation away from the work environment and to recognize length of service. The appropriate approving authority may require key administrative personnel to take a certain number of consecutive days of annual leave each year.

All personnel entitled to accrue annual leave may request use of annual leave at any time preferred by application to their proper approving authority. Such requests are subject to the discretion of the approving authority, who is responsible for planning the work under his or her control, and should be approved only at such times as the employee can best be spared.

I. Eligibility to Accrue Annual Leave

- A. Regular full-time employees (excluding nine, ten and eleven month faculty) regardless of probationary status, shall be eligible to accrue annual leave.
- B. Regular part-time employees, including twelve month academic personnel (excluding nine, ten and eleven month faculty) scheduled to carry less than a full teaching load or its equivalent, regardless of probationary status, shall be eligible to accrue annual leave on a prorated basis equal to the percentage of their employment to full-time employment.
- C. Nine, ten and eleven month academic personnel, full or part-time, whether or not compensated over a twelve-month period, shall not be eligible to accrue annual leave.
- D. Temporary employees shall not be eligible to accrue annual leave. Temporary employees who are subsequently appointed as regular employees with no break in service shall become eligible to accrue annual leave and shall receive annual leave balances accrued retroactively from the date of employment. Temporary clerical and support personnel who subsequently become eligible to accrue annual leave shall also receive retroactive credit for service from the date of employment for the purpose of calculating annual leave accrual rates.

E. All full-time and part-time employees who are employed pursuant to funds available to the institution or school through grants or contracts are not eligible to accrue annual leave unless the grant or contract involved provides sufficient funds to cover the costs of such leave, or unless eligibility to accrue annual leave is approved by the president of the institution or director of the school.

F. Student employees shall not be eligible to accrue annual leave.

II. Annual Leave Accrual

A. Regular full-time clerical and support personnel (non-exempt) shall accrue annual leave in accordance with the following schedule:

Years of Service	Accrual Rate Per Month	Maximum Annual Accumulation	Maximum Total Accumulation Within FY	Maximum Accumulation Carried Forward to Next FY
0 - 5	7.5 hours	90.0 hours	315.0 hours	225.0 hours
5 - 10	11.3 hours	135.6 hours	405.6 hours	270.0 hours
10 - 20	13.2 hours	158.4 hours	450.9 hours	292.5 hours
20 or more	15.0 hours	180.0 hours	495.0 hours	315.0 hours

B. Executive, administrative and professional personnel (exempt), and twelve month academic personnel (faculty) who are regular full-time employees, who are exempt from the provisions of the Federal Wage and Hour Law, shall accrue annual leave at the rate of 15 hours per month, with the maximum accumulation of 315 hours to be carried forward to the next fiscal year.

C. All regular part-time personnel employed on a twelve-month basis and regular part-time personnel on MODFY (modified fiscal year) appointments shall accrue leave on a prorated basis equal to the percentage of their employment compared to full-time employment, with said percentage to be applied to the rate of accrual and

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maximum accumulation described in items A and B of this section, as applicable.

- D. Eligible employees shall accrue annual leave from the date of employment. (See Section I, item D, providing for retroactive credit for temporary employees who subsequently become eligible to accrue annual leave.)
- E. Eligible employees earn and accrue annual leave for each month upon completion of a major fraction thereof (i.e., more than fifty percent (50%) of the number of days in the month), and leave may be used when earned, regardless of an employee's probationary status, subject to the discretion of the approving authority.

Annual leave may not be taken before it is earned.
- F. Employees otherwise eligible to earn annual leave do not earn or accrue annual leave while on leaves of absence.
- G. When an employee who is eligible to accrue annual leave transfers into a nine-month academic position (thus becoming ineligible to accrue annual leave), the employee shall take all of his or her accrued annual leave prior to the date of transfer unless the appropriate approving authority determines that the services of the employee must continue until the date of transfer. In that event, the employee shall be paid for all of his or her accrued annual leave by a lump sum payment at the time of transfer.
- H. MODFY employees who are employed during the period which would normally be the non-duty period of their appointment shall accrue annual leave in accordance with items A and B of this section for each month of full-time employment. For part-time employment during that period, MODFY employees shall accrue annual leave on a prorated basis in accordance with item C of this section.

I. Years of Service for Determining Accrual Rate

- 1. Anniversary date for computation of leave shall be the beginning date of employment for each employee, except when adjustments in the date must be made because of periods of non-accrual, i.e., leaves of absence, temporary breaks in employment, etc. The rate of accrual for employees will be effective the

month following the anniversary date. Annual leave shall be accounted for and controlled for maximum accumulation purposes on a fiscal year basis.

2. In determining the amount of full-time or prorated part-time service accrued by an employee, all service accumulated while employed in any agency, office, or department of the State of Tennessee, or in any state college, university, institute, or school shall be credited for purposes of leave computation. In addition, any employee who was employed by a public school system as defined in T.C.A. section 49-1-103 and who becomes an employee eligible to accrue leave in this System shall receive credit for service with said public school system for leave accrual purposes after employment in this System for one continuous year. In order to be eligible to receive credit for the prior service the employee must begin employment in this System within two (2) years from the date of termination with the public school system.

J. Maximum Accumulation

The accumulation of annual leave shall not exceed the maximum accumulation indicated in items II.A and II.B of this section, or the proration thereof under item II.C. Annual leave in excess of the maximum may be used during the year in which the excess accrues; in the event it is not so used, it will be transferred to the employee's accumulated sick leave at the close of the fiscal year, unless the employee is on terminal leave, in which case the full amount of accrued annual leave shall be carried forward.

III. Disposition of Accrued Annual Leave Upon Termination

- A. Except as otherwise provided and subject to the limitations stated in this section, upon termination of employment with the Board of Regents or one of its institutions or schools, an employee shall be paid for all accrued but unused annual leave he or she may have as of his or her last working day. Payment shall be, at the option of the employee, either by terminal leave or by lump sum payment. Whether payment is by terminal leave or lump sum payment, and whether termination is voluntary or involuntary, the discretion to determine the employee's last working day is reserved to the appropriate appointing authority. Of course, the

Policy No. 5:01:01:01
Page 5 of 6

employee retains the right to make his/her last working day a date prior to the date established by the appointing authority. In either option, payment should be made with the employee's normal payroll cycle.

- B. (1) Terminal leave is that period during which an employee remains on the payroll beyond his or her last working day until all of his/her accrued annual leave has been exhausted.
- (2) If a terminating employee elects to be paid for his or her accrued but unused annual leave by terminal leave, the date on which his or her annual leave is exhausted shall be the official date of termination.
- (3) During a period of terminal leave, an employee shall not earn additional annual or sick leave, shall not be eligible to use sick leave, and shall not be eligible for any salary increase. However, an employee shall receive credit for any official holiday occurring during a period of terminal leave and shall receive the longevity bonus if the anniversary date occurs during the period of terminal leave.
- (4) During a period of terminal leave, an employee shall continue to be eligible for group health insurance coverage. Premiums for the coverage shall be deducted from his or her terminal leave payments if continued coverage is elected.
- C. If a terminating employee elects to be paid for his or her accrued but unused annual leave by lump sum payment, the employee's last working day shall be the official date of termination.
- D. Payment for accrued annual leave under this section shall not be limited to the maximum accumulation amount which may be carried forward from one fiscal year to the next if the last working day occurs prior to July 1 (even if the terminal leave period extends beyond July 1).
- E. In the case of death, payment for an employee's unused accrued annual leave shall be made to the employee's estate or designated beneficiary.

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Page 6 of 6

- F. An employee who transfers to another System institution or school or another state agency shall not be paid for his or her accrued but unused annual leave. Rather, all unused annual leave shall be transferred to the other institution or school or state agency. (In accordance with Policy No. 5:01:01:06).
- G. An employee who is dismissed for gross misconduct or who resigns to avoid dismissal for gross misconduct shall not be entitled to any compensation for accrued but unused annual leave at the time of dismissal. (For the definition of gross misconduct, refer to Policy 5:01:00:00.)

Source: TBR Meetings: August 15, 1975, June 25, 1976; December 2, 1977; June 30, 1978; June 29, 1979; June 26, 1981; September 18, 1981; September 24, 1982; June 24, 1983; September 30, 1983; June 28, 1985; June 26, 1987; December 4, 1987; September 16, 1988; March 17, 1989.

Note: The provisions of this policy adopted at the August 15, 1975 meeting, became effective on January 1, 1976, and changes in eligibility to earn leave or in the amount of leave earned for period of service were prospective only.

APPENDIX B
BEREAVEMENT LEAVE POLICY

Policy No. 5:01:01:09
Page 1 of 1

TENNESSEE BOARD OF REGENTS

Subject: Bereavement Leave

It is the policy of the State Board of Regents to provide all regular, full-time and part-time employees time off without loss of pay to attend the funeral of a close relative, consistent with Chapter 1010 of the Public Acts of 1988 and Chapter 51 of the Public Acts of 1989.

An employee who is absent during his/her regularly scheduled work week due to the death of an immediate family member shall receive payment for reasonable and customary days absent, such days of payment not to exceed three (3) regularly scheduled work days. Immediate family shall be deemed to include 1) spouse; 2) child, step-child; 3) parent, step-parent, foster parent, parent-in-law; and 4) sibling(s). In addition to the three (3) regularly scheduled work days, sick leave not to exceed two (2) days may be granted at the discretion of the appropriate approving authority in the instance of death of one of the immediate family members listed above.

Source: TBR Meetings: September 16, 1988, June 30, 1989.

APPENDIX C
CIVIL LEAVE POLICY

Policy No. 5:01:01:05

Page 1 of 2

TENNESSEE BOARD OF REGENTS

SUBJECT: Civil Leave

Regular employees shall be granted civil leave when, in obedience to a subpoena or direction by proper authority, an employee appears as witness for the Federal government, the State of Tennessee, or a political subdivision of the State, or when it is necessary to attend any court in connection with official duties or serve on a jury in any State or Federal Court.

In accordance with TCA 22-4-108, the employee shall be excused from returning to employment for any scheduled work day that such employee's responsibility for jury duty exceeds three (3) hours during the day for which an excuse is sought. Employees serving less than three hours on a scheduled work day shall return to work for the remainder of their work day. Travel time is not to be included in determining whether or not an employee's actual jury duty service has exceeded three (3) hours.

However, if an employee summoned for jury duty is working a night shift or is working during hours preceding those in which court is normally held, such employee shall also be excused from his/her employment as provided by this section for the shift immediately preceding his/her first day of service on any lawsuit. After the first day of service, when such person's responsibility for jury duty exceeds three (3) hours during a day then such person shall be excused from his/her next scheduled work period occurring within twenty-four (24) hours of such day of jury service. Any question concerning the application of the provisions of this paragraph to a particular work shift or shifts shall be conclusively resolved by the trial judge of the court to which the employee has been summoned.

For the period an employee eligible for civil leave renders jury service or serves as witness, he or she shall be entitled to the difference between his or her regular compensation and the amount allowable for such service, except travel expenses and parking received. The employee may be required to provide a statement from the court which includes dates and times of service and any compensation received.

Policy No. 5:01:01:05
Page 2 of 2

Payment for time served on civil leave and time spent traveling to and from court shall be made at the employee's regular rate of pay, except that such compensation shall not exceed the total of the employee's regularly scheduled daily pay. However, if the employee elects to use his or her annual leave rather than civil leave, he or she may do so and retain all compensation or fees received as a witness or juror. Travel expenses (mileage) will not be paid by the institution/school/Central Office.

Employees involved in personal litigation, or who serve as witnesses in private litigation, shall be charged with annual leave or leave without pay.

Source: TBR Meetings: August 15, 1975; June 25, 1976; December 2, 1977; June 30, 1978; June 29, 1979; June 26, 1981; September 18, 1981; September 24, 1982; June 24, 1983; September 30, 1983; June 28, 1985; June 2, 1987; September 16, 1988

Note: The provisions of this policy adopted at the August 15, 1975 meeting, became effective on January 1, 1976, and changes in eligibility to earn leave or in the amount of leave earned for period of service were prospective only.

APPENDIX D
HOLIDAYS POLICY

Policy No. 5:01:01:10

Page 1 of 1

TENNESSEE BOARD OF REGENTS**SUBJECT: Holidays**

The institutions and area vocational-technical schools under the governance of the Tennessee Board of Regents will observe a maximum of eleven holidays per year. The following days shall be designated as official holidays:

1. New Year's Day
2. Martin Luther King, Jr. Day
3. Independence Day
4. Labor Day
5. Thanksgiving Day
6. Christmas Day

In addition to the above holidays, the presidents and school directors, with the approval of the Chancellor, may declare additional days as holidays (subject to the above stated maximum) to be observed by their respective institutions or schools.

When a recognized holiday falls on Saturday, the Friday preceding the holiday shall be substituted. When it falls on Sunday, the Monday following the holiday shall be substituted. Where work schedules or duties make it necessary for an employee to work on a holiday, a corresponding amount of time off shall be granted.

Any exceptions to this policy shall be submitted to the Chancellor for approval.

Source: TBR Meetings, October 12, 1973; September 30, 1983; December 14, 1984; December 13, 1985

Note: This policy was formerly No. 4:03:04:01, it has been renumbered to be included in the Personnel Section of the Policy Manual, 11/90.

APPENDIX E
MATERNITY LEAVE POLICY

Policy No. 5:01:01:08
Page 1 of 1

TENNESSEE BOARD OF REGENTS

SUBJECT: Maternity Leave

It is the policy of the Tennessee Board of Regents to provide time off to regular, female employees due to the birth of children, in accordance with T.C.A. 50-1-501 through 503. Leave for maternity purposes shall be granted for a period of up to four (4) months upon request of the female employee.

Sick leave shall be used for the period of medical disability only and all provisions of the sick leave policy shall apply to this period of absence. After the employee's physician determines that she is not longer disabled, the employee may use any or all accrued annual leave or leave without pay for the remainder of the maternity leave.

Employees returning from maternity leave are subject to reinstatement as outlined in T.C.A. 50-1-502.

Source: TBR Meeting December 4, 1987

APPENDIX F
ADOPTIVE PARENTS LEAVE POLICY

Policy No. 5:01:01:02
Page 1 of 1

TENNESSEE BOARD OF REGENTS

SUBJECT: Adoptive Parents Leave

It is the policy of the Tennessee Board of Regents to provide special leave without pay for a period of four (4) months to adoptive parents upon written request to the president or his or her designee, accompanied by a statement from the adoption agency indicating the required bonding period. Additional special leave may be granted at the discretion of the president or area school director or his or her designee, up to the remaining bonding period required by the adoption agency but not to exceed one year. In the event the adoption process is not completed, the approval of leave shall be rescinded.

This policy shall not apply in the case of step-child, or adult adoption.

Source: TBR Meetings: August 15, 1975; June 25, 1976; December 2, 1977; June 30, 1978; June 29, 1979; June 26, 1981; September 18, 1981; September 24, 1982; June 24, 1983; September 30, 1983; June 28, 1985; June 26, 1987; December 4, 1987.

Note: The provisions of this policy adopted at the August 15, 1975 meeting, became effective on January 1, 1976, and changes in eligibility to earn leave or in the amount of leave earned for period of service were prospective only.

APPENDIX G
MILITARY LEAVE POLICY

Policy 5:01:01:04
Page 1 of 1

TENNESSEE BOARD OF REGENTS

SUBJECT: Military Leave

All employees who are members of any reserve component of the armed forces of the United States or of the Tennessee National Guard shall be entitled to leave of absence from their duties, without loss of time, pay, regular leave or vacation, impairment of efficiency rating, or any other rights or benefits to which otherwise entitled, for all periods of military service during which they are engaged in the performance of duty or training in the service of this State, or of the United States, under competent orders.

Each employee who is on military leave shall be paid his or her salary or compensation for a period, or periods, not exceeding fifteen (15) working days in any one (1) calendar year, plus such additional days as may result from any call to active duty pursuant to T.C.A. section 58-1-106. The employee must furnish certification from competent military authority of the dates active duty was actually performed.

Source: TBR Meetings, August 15, 1975; June 25, 1976; December 2, 1977; June 30, 1978; June 29, 1979; June 26, 1981; September 18, 1981; September 24, 1982; June 24, 1983; September 30, 1983; June 28, 1985; June 26, 1987

Note: The provisions of this policy adopted at the August 15, 1975 meeting, became effective on January 1, 1976, and changes in eligibility to earn leave or in the amount of leave earned for period of service were prospective only.

APPENDIX H
OPTIONAL RETIREMENT PLAN POLICY

Policy No. 5:01:03:03
Page 1 of 2

TENNESSEE BOARD OF REGENTS

SUBJECT: Optional Retirement Program

1. Pursuant to Chapter 814 of the Public Acts of 1972, the Tennessee Board of Regents has designated the Teachers Insurance and Annuity Association (TIAA) and the College Retirement Equities Fund (CREF) as the optional retirement program for regular academic, executive, administrative, and professional employees of the Tennessee Board of Regents and institutions in the Tennessee Board of Regents System, and has approved the contracts offered by TIAA-CREF as the contracts to be purchased under the optional retirement program, said designation and approval conditioned upon there being no change in the legislation authorizing the optional retirement program which would require the Board and/or the institutions in the System to incur any additional costs whatsoever in terms of the contributions made to or the benefits payable from said optional retirement program.
2. The optional retirement program will be established and available at any institution in the System upon the written request by the president of the institution and approval by the Chancellor, subject to the provision of funds for the institution's contributions to the optional retirement program by the Tennessee General Assembly or the Treasurer of the State of Tennessee in a manner pursuant to which said contributions will not be expended from operating or other funds which would be available to the institution in the absence of said optional retirement program.
3. In the case of eligible employees who elect to participate in the TIAA-CREF optional retirement program rather than the Tennessee Consolidated Retirement System, the following specific option will be available in addition to those regularly offered under the TIAA-CREF program:

An eligible employee may have the total contributions applied to purchase either fixed-dollar annuity benefits in TIAA, or variable annuity benefits in CREF, or to have one-fourth, one-half, or three-fourths of the contributions applied to purchase annuity benefits in TIAA with the remainder purchasing benefits in CREF, and changes in the allocations shall be limited to once per year effective July 1.

Policy No. 5:01:03:03
Page 2 of 2

4. The Chancellor is authorized to establish any and all guidelines, rules, or requirements necessary and proper for the implementation of the optional retirement programs for the System or at any individual institution.

Source: TBR Meetings, March 4, 1977; June 26, 1981; March 19, 1982; September 30, 1983; December 14, 1984

- Note: a) The provisions of this policy under which regular full-time executive administrative, and professional employees are eligible to participate in the optional retirement program became effective on July 1, 1983.
- b) Regular part-time employees became eligible for retirement system membership on July 1, 1984.

APPENDIX I
SICK LEAVE POLICY

Policy No. 5:01:01:07
Page 1 of 5

TENNESSEE BOARD OF REGENTS

SUBJECT: Sick Leave

It is the policy of the Tennessee Board of Regents to protect all regular full-time and part-time employees against loss of earnings due to illness, injury, or incapacity to work, including illness or incapacity to work due to pregnancy, and to provide time off to employees in the event of serious illness or death of certain family members.

I. Eligibility to Accrue Sick Leave

1. Regular full-time employees and academic personnel, regardless of probationary status, shall be eligible to accrue sick leave.
2. Regular part-time employees, including academic personnel scheduled to carry less than a full teaching load or its equivalent, regardless of probationary status, shall be eligible to accrue sick leave on a prorated basis equal to the percentage of their employment to full-time employment.
3. Temporary employees shall not be eligible to accrue sick leave. Temporary employees who are subsequently appointed as regular employees with no break in service shall become eligible to accrue sick leave and shall receive sick leave balances accrued retroactively from the date of employment.
4. All full-time and part-time employees who are employed pursuant to funds available to the institution or school through grants or contracts are not eligible to accrue sick leave unless the grant or contract involved provides sufficient funds to cover the costs of such leave, or unless eligibility to accrue sick leave is approved by the presidents of the institution or director of the school.
5. Student employees shall not be eligible to accrue sick leave.

II. Eligibility for and Rate of Accrual of Sick Leave

1. Regular full-time personnel and full-time academic personnel, whether employed on a twelve-month or nine-month service basis, shall accrue sick leave at the

- rate of 7.5 hours (1 day) for each month of actual service. Under no circumstances may a regular full-time employee earn more than 90 hours (12 days) of sick leave per year.
2. Regular part-time personnel and part-time academic personnel, whether employed on a twelve-month or nine-month service basis shall accrue sick leave on a prorated basis equal to the percentage of their employment compared to full-time employment.
 3. Accrued days of sick leave shall be cumulative for all days not used.
 4. Eligible employees shall accrue sick leave from the date of employment. (See Section I, item 3, providing for retroactive credit for temporary employees who subsequently become eligible to accrue sick leave.)
 5. Eligible employees earn and accrue sick leave for each month upon completion of service for a major fraction thereof.
 6. MODFY employees who are employed during the period which would normally be the non-duty period of their appointment shall accrue sick leave at the rate of 7.5 hours for each month of full-time employment. For part-time employment during that period, MODFY employees shall accrue sick leave on a prorated basis in accordance with item 2 of this section.
 7. Notwithstanding any other provision herein which might be construed to the contrary, regular nine-month academic personnel shall accrue 67.5 hours (9 days) of sick leave for full-time employment for a full academic year and 22.5 hours (3 days) of sick leave for full-time employment throughout summer sessions.
 8. Employees otherwise eligible to earn sick leave do not earn or accrue sick leave while on leave of absence.

III. Use of Sick Leave

1. Sick leave is generally applicable to absences due to illness or injury to an employee, including illness or incapacity to work due to pregnancy, medical examinations and dental appointments.

2. Where an employee must be absent because of serious illness in the immediate family, sick leave may be granted by the appropriate approving authority. For purposes of this section, "immediate family" shall be deemed to include: (1) spouse; (2) children, step-children; (3) parents, step-parents, foster parents and parents-in-law; (4) sibling; and (5) other members of the family who reside within the home of the employee.
3. In instances of death of a member of the immediate family as defined in Policy No. 5:01:01:09 - Bereavement Leave, sick leave may be granted at the discretion of the appropriate approving authority for a maximum of 15 hours (2 days) after the three (3) day bereavement leave has been used. In instances of death of one of the following relatives, sick leave may be granted at the discretion of the appropriate approving authority for a maximum of 22.5 hours (3 days): (1) grandparents; (2) grandchildren; (3) sons and daughters-in-law; (4) brothers and sisters-in-law; (5) foster brothers and sisters; and (6) other members of the family who reside within the home.
4. Sick leave may not be advanced.
5. Sick leave may not be used by nine-month academic personnel for absences due to illness or injury during a summer session unless the employee has been physically present and actually commenced employment for the term in question.
6. Upon prior approval of the Chancellor, an employee who is injured in the line of duty as a result of the commission of an assault upon him or her which disables the employee from performing his or her regular duties, may be retained on the regular payroll for a period not to exceed fourteen (14) days without being required to use any accrued sick leave. The length of time for such retention on the payroll shall be based upon a written statement from the attending physician that the employee is unable to perform his or her regular duties.

IV. Physician's Statement or Other Certification

An employee may be required to present evidence in the form of personal affidavits, physician's certificates or other testimonials in support of the reason for sick

Policy No. 5:01:01:07
Page 4 of 5

leave upon request of his or her supervisor or an appropriate approving authority. Sick leave may not be denied where an employee furnishes an acceptable statement from a licensed physician or accredited Christian Science practitioner, provided that the supervisor or approving authority may require additional documentation or statements from other physicians or accredited practitioners.

V. Exhaustion of Sick Leave

When the illness, injury or disability of an employee continues beyond the period of accumulated sick leave, the employee shall use any accumulated annual leave for continued absence. However, in cases of worker's compensation, an employee may choose to be placed on leave of absence and retain sick and/or annual leave. When an employee has exhausted all accumulated sick and annual leave, he or she may be placed on leave of absence, if requested and found to be justifiable. (Policy No. 5:01:01:03)

VI. Separation of Employees with Accrued Sick Leave

Upon termination of employment, accumulated sick leave shall not be used as terminal leave, and the employee shall not be entitled to any lump sum payment for accumulated sick leave. If an employee is transferring to another state agency, his or her accumulated sick leave shall be transferred according to Leave Transfer between TBR Institutions and State Agencies. (Policy No. 5:01:01:06)

If an employee leaves the System or any other state service in good standing after having worked on a full-time continuous basis for at least one (1) full year and thereafter returns to service with the System on a full-time basis, the employee shall immediately be credited with all sick leave to which he or she was entitled at the time of the previous termination, provided certification of such entitlement is received from the previous employer if other than the new employer; provided further that if the employee has had any interim employment with the System or any other agency of the State of Tennessee of less than one (1) year, he or she shall not be disqualified from receiving credit for sick leave to which he or she is otherwise entitled because of his or her prior employment with the state.

Notwithstanding the above paragraph, if any state employee or teacher employed by a local school board in Tennessee leaves the employment of the state or of that board in good standing and becomes a full-time state employee within six (6) months of the date of termination, the employee shall immediately be credited with all sick leave to which he or she was entitled at the time of the previous termination.

TCRS member employees who terminate due to retirement shall have all unused accumulated sick leave credited toward retirement.

VII. Death of Employees with Accrued Sick Leave

Effective June 3, 1981, the estate or designated beneficiary of any employee, upon the employee's death, shall be paid for the employee's unused and accrued sick leave in the same manner as the estates of deceased employees are paid for annual leave.

Source: TBR Meetings, August 15, 1975; June 25, 1976; December 2, 1977; June 30, 1978; June 29, 1979; June 26, 1981; September 18, 1981; September 24, 1982; June 24, 1983; September 30, 1983; June 28, 1985; June 26, 1987; December 4, 1987; September 16, 1988; March 17, 1989; June 30, 1989

Note: The provisions of this policy adopted at the August 15, 1975 meeting, became effective on January 1, 1976, and changes in eligibility to earn leave or in the amount of leave earned for period of service were prospective only.

APPENDIX J
PERMISSION AND RESPONSE LETTERS

1812 Sundale Road
Johnson City, TN 37604
June 18, 1990

Chancellor Thomas Garland
Genesco World Headquarters Building
1415 Murfreesboro Road
Tennessee Board of Regents
Nashville, TN 37217

Dear Chancellor Garland:

As you may remember I am pursuing a doctoral degree in educational leadership and policy analysis at East Tennessee State University. After six years of course work, I am ready for the final hurdle -- the dissertation.

The planned topic is a study of leave patterns on employees in administrative positions at four of the universities in the TBR (Austin Peay State University, East Tennessee State University, Middle Tennessee State University, and Tennessee Technological University).

I am requesting TBR permission for access to the HRS data bases at these institutions. This access will be in the form of a program or programs to extract eight demographic items and leave information for the past four years. When the statistical analysis of data is complete, some interaction with the personnel and/or payroll offices may be necessary. The enclosed concept paper provides additional information.

All data and information will be treated in a confidential manner. I will also be happy to share the results of the study with TBR and the participating institutions.

Thank you for your consideration of this request. Should you need additional information, please call me (929-6157).

Sincerely,

Ginger Hawk



Tennessee Board of Regents

1415 Murfreesboro Road - Suite 350 - Nashville, Tennessee 37217
(615) 366-4400 FAX (615) 366-4464

August 24, 1990

Ms. Ginger Hawk
1812 Sundale Road
Johnson City, TN 37604

Dear Ginger:

I have reviewed and discussed your request for access to the HRS data bases for work on your dissertation with Debbie Johnson, Assistant Vice Chancellor for Human Resources Development and Elijah Hall, Assistant Vice Chancellor for Information Systems. The data bases requested for review were Austin Peay, East Tennessee, Middle Tennessee, and Tennessee Tech. Approval is granted for access to HRS. It is my understanding that access will be in the form of a program or programs to extract eight demographic items and leave information for the past four years.

I would appreciate a copy of the final result. Good luck with your study.

Sincerely,

Otis L. Floyd
Otis L. Floyd
Chancellor

OLF/dj

Austin Peay State University • East Tennessee State University • Memphis State University • Middle Tennessee State University
Tennessee State University • Tennessee Technological University • Chattanooga State Technical Community College
Cleveland State Community College • Columbia State Community College • Dyersburg State Community College
Jackson State Community College • Motlow State Community College • Mississippi State Technical Community College
Roane State Community College • Shelby State Community College • Volunteer State Community College
Wallace State Community College • Nashville State Technical Institute • State Technical Institute at Memphis
Tri-Cities State Technical Institute • The State Area Vocational-Technical Schools



East Tennessee State University
College of Education

Department of Educational Leadership and Policy Analysis • Box 18000A • Johnson City, Tennessee 37614-0002 • (615) 929-4415, 4430

January 31, 1991

Dr. Oscar C. Page, President
Austin Peay State University
Clarksville, TN 37044

Dear Dr. Page:

As partial fulfillment for a doctoral degree in educational leadership and policy analysis at East Tennessee State University, I am preparing a dissertation on the analysis of paid and unpaid leave for administrative employees at four universities in the TBR System. Chancellor Otis L. Floyd has granted approval (Letter dated August 24, 1990) for my access to data in the Human Resources Systems at the selected institutions.

Austin Peay State University is one of the institutions selected and this letter requests your approval for my proceeding to contact the appropriate personnel to conduct the study. Data concerning demographic elements and reported leave will be extracted from the Human Resources System via computer programs. East Tennessee State University analyst Rick Hardin has been contracted to write the necessary programs. Some interaction with the personnel and/or payroll offices may be necessary as the data are analyzed.

All data and information will be treated in a confidential manner and the results of the study will be provided to the participating institutions and TBR staff. There is need for sufficient time for programming and testing, therefore a reply at your earliest convenience will be appreciated.

Thank you for your assistance in this endeavor.

Sincerely,

A handwritten signature in cursive script that reads "Ginger Hawk".

Ginger Hawk
Doctoral Student



Clarksville, Tennessee 37044

Office of the President
(615) 648-7566
Fax: (615) 648-7475

February 5, 1991

Ms. Ginger Hawk, Doctoral Student
East Tennessee State University
College of Education
Department of Educational Leadership and
Policy Analysis
Box 19000A
Johnson City, TN 37614-0002

Dear Ms. Hawk:

In response to your letter of January 31, 1991, I am writing to indicate that you have our permission to include Austin Peay State University in your study. I will appreciate a copy of the results of your study so that we might benefit from it.

Thank you for including Austin Peay in your dissertation.

Sincerely,

A handwritten signature in cursive script that reads 'Oscar C. Page'.

Oscar C. Page
President

js



East Tennessee State University
College of Education

Department of Educational Leadership and Policy Analysis • Box 18000A • Johnson City, Tennessee 37614-0002 • (615) 929-4415, 4430

January 31, 1991

Dr. Ronald E. Beller, President
East Tennessee State University
Johnson City, TN 37614

Dear Dr. Beller:

As partial fulfillment for a doctoral degree in educational leadership and policy analysis at East Tennessee State University, I am preparing a dissertation on the analysis of paid and unpaid leave for administrative employees at four universities in the TBR System. Chancellor Otis L. Floyd has granted approval (Letter dated August 24, 1990) for my access to data in the Human Resources Systems at the selected institutions.

East Tennessee State University is one of the institutions selected and this letter requests your approval for my proceeding to contact the appropriate personnel to conduct the study. Data concerning eight demographic elements and reported leave will be extracted from the Human Resources System via computer programs. East Tennessee State University analyst Rick Hardin has been contracted to write the necessary programs. Some interaction with the personnel and/or payroll offices may be necessary as the data are analyzed.

All data and information will be treated in a confidential manner and the results of the study will be provided to the participating institutions and TBR staff. There is need for sufficient time for programming and testing, therefore a reply at your earliest convenience will be appreciated.

Thank you for your assistance in this endeavor.

Sincerely,

A handwritten signature in cursive script that reads "Ginger Hawk".

Ginger Hawk
Doctoral Student



East Tennessee State University
College of Education

Department of Educational Leadership and Policy Analysis • Box 19000A • Johnson City, Tennessee 37614-0002 • (615) 929-4415, 4430

January 31, 1991

Dr. Ronald E. Beller, President
East Tennessee State University
Johnson City, TN 37614

Dear Dr. Beller:

As partial fulfillment for a doctoral degree in educational leadership and policy analysis at East Tennessee State University, I am preparing a dissertation on the analysis of paid and unpaid leave for administrative employees at four universities in the TBR System. Chancellor Otis L. Floyd has granted approval (Letter dated August 24, 1990) for my access to data in the Human Resources Systems at the selected institutions.

East Tennessee State University is one of the institutions selected and this letter requests your approval for my proceeding to contact the appropriate personnel to conduct the study. Data concerning eight demographic elements and reported leave will be extracted from the Human Resources System via computer programs. East Tennessee State University analyst Rick Hardin has been contracted to write the necessary programs. Some interaction with the personnel and/or payroll offices may be necessary as the data are analyzed.

All data and information will be treated in a confidential manner and the results of the study will be provided to the participating institutions and TBR staff. There is need for sufficient time for programming and testing, therefore a reply at your earliest convenience will be appreciated.

Thank you for your assistance in this endeavor.

Sincerely,

Ginger Hawk
Ginger Hawk
Doctoral Student

*Approved
R E Beller
2-1-91*



East Tennessee State University
College of Education

Department of Educational Leadership and Policy Analysis • Box 19000A • Johnson City, Tennessee 37614-0002 • (615) 929-4415, 4430

January 31, 1991

Dr. Wallace Prescott, President
Middle Tennessee State University
Murfreesboro, TN 37132

Dear Dr. Prescott:

As partial fulfillment for a doctoral degree in educational leadership and policy analysis at East Tennessee State University, I am preparing a dissertation on the analysis of paid and unpaid leave for administrative employees at four universities in the TBR System. Chancellor Otis L. Floyd has granted approval (Letter dated August 24, 1990) for my access to data in the Human Resources Systems at the selected institutions.

Middle Tennessee State University is one of the institutions selected and this letter requests your approval for my proceeding to contact the appropriate personnel to conduct the study. Data concerning demographic elements and reported leave will be extracted from the Human Resources System via computer programs. East Tennessee State University analyst Rick Hardin has been contracted to write the necessary programs. Some interaction with the personnel and/or payroll offices may be necessary as the data are analyzed.

All data and information will be treated in a confidential manner and the results of the study will be provided to the participating institutions and TBR staff. There is need for sufficient time for programming and testing, therefore a reply at your earliest convenience will be appreciated.

Thank you for your assistance in this endeavor.

Sincerely,

A handwritten signature in cursive script that reads "Ginger Hawk".

Ginger Hawk
Doctoral Student

Office of the President

110 Cope Administration Building
Middle Tennessee State University
Murfreesboro, Tennessee 37132
(615) 898-2622



February 7, 1991

Ms. Ginger Hawk
East Tennessee State University
Box 19240A
Johnson City, Tennessee 37614

Dear Ms. Hawk:

I am receipt of your letter of January 31, 1991, addressed to Dr. Wallace Prescott. Dr. Prescott has retired and I assumed the presidency on February 1, 1991.

We here at Middle Tennessee State University will be happy to work with you as you work toward the fulfillment of your doctoral degree.

We will notify Ms. Lin Kemp in our Personnel Office, and Mr. Don Cox in our Computer Center of your project.

Best wishes to you as you pursue your degree.

Sincerely,

A handwritten signature in cursive script, appearing to read 'James E. Walker', written over a horizontal line.

James E. Walker
President

ap

cc: Ms. Lin Kemp
Mr. Don Cox



East Tennessee State University
College of Education

Department of Educational Leadership and Policy Analysis • Box 19000A • Johnson City, Tennessee 37614-0002 • (615) 929-4415, 4430

January 31, 1991

Dr. Angelo A. Volpe, President
Tennessee Technological University
Cookeville, TN 38505

Dear Dr. Volpe:

As partial fulfillment for a doctoral degree in educational leadership and policy analysis at East Tennessee State University, I am preparing a dissertation on the analysis of paid and unpaid leave for administrative employees at four universities in the TBR System. Chancellor Otis L. Floyd has granted approval (Letter dated August 24, 1990) for my access to data in the Human Resources Systems at the selected institutions.

Tennessee Technological University is one of the institutions selected and this letter requests your approval for my proceeding to contact the appropriate personnel to conduct the study. Data concerning demographic elements and reported leave will be extracted from the Human Resources System via computer programs. East Tennessee State University analyst Rick Hardin has been contracted to write the necessary programs. Some interaction with the personnel and/or payroll offices may be necessary as the data are analyzed.

All data and information will be treated in a confidential manner and the results of the study will be provided to the participating institutions and TBR staff. There is need for sufficient time for programming and testing, therefore a reply at your earliest convenience will be appreciated.

Thank you for your assistance in this endeavor.

Sincerely,

A handwritten signature in cursive script that reads "Ginger Hawk".

Ginger Hawk
Doctoral Student



"building the future on past achievements"

Tennessee Technological University
Office of the President
Box 5007 . Cookeville, TN 38505 . 615-372-3241

February 7, 1991

Ms. Ginger Hawk
Coordinator for Information Resources
East Tennessee State University
Box 19,240A
Johnson City, TN 37614

Dear Ms. Hawks:

I received your letter on February 4, 1991 requesting approval to proceed to contact the appropriate personnel at Tennessee Technological University to conduct the study to prepare your dissertation on the analysis of paid and unpaid leave for administrative employees at four universities in the TBR system.

It is my understanding that you will be contacting Ms. Carolyn Gernt in our Computer Center and Ms. Dorothy Nash in our Personnel/Payroll Office. I am approving your request to make these contacts and conduct the study.

I am looking forward to receiving the results of this study and if my office can assist you further, please feel free to call.

Sincerely,

Angelo A. Volpe

ck

xc: Mr. Terry Rector
Mr. James Westmoreland
Ms. Carolyn Gernt
Ms. Dorothy Nash

APPENDIX K
RECORD LAYOUT

KEY	RECORD FORM	RECORD SIZE	BLOCKING FACTOR	BLOCKING SIZE
	F	276		

FILE NAME	EXTRACT RECORD
FILE TYPE	FILE ID

LOCATION		FIELD SIZE	FORMAT	FIELD NAME	CHARACTERISTICS
FROM	TO				
01	03	3	N	INSTITUTION CODE	
04	12	9	N	SOCIAL SECURITY NR.	
13	14	2	N	AGE	
15	15	1	A	GENDER	0 = FEMALE 1 = MALE
16		1	A	JOB CODE	
17	20	4	A	JOB CLASS	
21	50	30	A	JOB TITLE	
51	52	2	N	YEARS AT INSTITUTION	
53	54	2	A	EDUC - LEVEL	
55		1	A	RETIREMENT PLAN	0 = TCRS 1 = TIAA
56	61	6	N	ANNUAL SALARY	999999.
62		1	A	EXCESS LEAVE REASON	
63	67	5	A	SALARY SCHEDULE	
68	72	5	N	ANNUAL LEAVE BAL 6-30-87	999.99
73	78	6	N	SICK LEAVE BAL 6-30-87	9999.99
79	84	6	N	ANNUAL LEAVE USED - 88	9999.99
85	90	6	N	" " - 89	9999.99
91	96	6	N	" " - 90	9999.99
97	102	6	N	SICK LEAVE USED - 88	9999.99
103	108	6	N	" " - 89	9999.99

KEY	FORM	RECORD	BLOCKING
	FORM	SIZE	FACTOR
			SIZE

FILE NAME	FILE ID

LOCATION		FIELD	FORMAT	FIELD NAME	CHARACTERISTICS
FROM	TO	SIZE			
109	114	6	N	SICK LEAVE USED - 90	9999.99
115	118	4	N	SICK LV BANK USED - 88	99.99
119	122	4	N	" " " - 89	99.99
123	126	4	N	" " " - 90	99.99
127	131	5	N	BEREAV LV USED - 88	999.99
132	136	5	N	" " " - 89	999.99
137	141	5	N	" " " - 90	999.99
142	145	4	N	HOLIDAY LV USED - 88	99.99
146	149	4	N	" " " - 89	99.99
150	153	4	N	" " " - 90	99.99
154	159	6	N	JURY DUTY - 88	9999.99
160	165	6	N	" " " - 89	9999.99
166	171	6	N	" " " - 90	9999.99
172	177	6	N	MILITARY LV USED - 88	9999.99
178	183	6	N	" " " - 89	9999.99
184	189	6	N	" " " - 90	9999.99
190	195	6	N	LV WITHOUT PAY - 88	9999.99
196	201	6	N	" " " - 89	9999.99
202	207	6	N	" " " - 90	9999.99
208	213	6	N	CIVIL LEAVE - 88	9999.99

VITA

VITA

GINGER JAN HAWK RUTHERFORD

Personal Data: Date of Birth: March 16, 1938
Residence: Johnson City, Tennessee

Education: Public Schools, Greene County, Tennessee
B.S., Business Education, East Tennessee
State University, Johnson City,
Tennessee, 1958
Ed.D., Supervision & Administration,
East Tennessee State University,
Johnson City, Tennessee, 1993

**Professional
Experience:** Teacher, Baileyton High School,
Baileyton, Tennessee, 1958-1959
Teacher, Alice Bell School, Knoxville,
Tennessee, 1959-1960
Fiscal Assistant to Chief Accountant,
National Academy of Sciences,
Washington, D.C., 1960-1968
Computer Operations Manager, East
Tennessee State University, Johnson
City, Tennessee, 1968-1978
Assistant Director Institutional
Research, East Tennessee State
University, Johnson City,
Tennessee, 1978-1984
Coordinator/Project Manager, Information
Resources, Johnson City, Tennessee,
1984-Present

**Honors and
Awards:** Phi Kappa Phi, national honorary
Phi Kappa Delta, honorary education
Kappa Delta Pi, honorary education
Outstanding Female in Business, Altrusa
Club of Kingsport, 1989
Best Presentation Abstract, Information
Associates National PPS/HRS Users
Conference, 1990