

Introduction:

All employees are entitled to annual paid holiday each year which is detailed within their standard Contract of Employment. However, it is recognised that some employees may wish to take longer periods of holiday and for this reason we operate an employee benefit where Viapath employees have the opportunity to buy additional holiday entitlement, subject to conditions.

Conditions of purchase:

- Operational requirements - Service needs will in all cases take precedence when considering the purchase of additional leave and will require appropriate manager sign off.
- Employees may buy up to five days additional leave provided this does not exceed 33 days during the leave year. **Leave carried over from previous years must be included in this calculation.**
- Any purchase is valid for that holiday year only and does not affect the employee's contractual entitlement. Bank Holiday entitlements remain unchanged. Subsequently separate applications must be made for each leave year - arrangements will not roll forward from one year to the next.
- The rate for buying leave will be calculated as 1/260th of salary for each day bought. NB. Part time employees will need to contact payroll in the first instance for a tailored quotation regarding both their allowance and their rate of repayment.
- Adjustments to salary will commence in **June 2018** over a **10-month** period.

Process:

- The Buying Additional Leave Request option is open to all Viapath employees
- The annual leave year is 1 April to 31 March for all employees.
- The window for approved applications to buy additional annual leave to be submitted to payroll is **1-31 March 2018**.
- You can use the 'Buying Additional Leave Calculator' to understand the salary repayment and tax implications of buying additional leave under this salary sacrifice scheme. Your calculations should be based on your base salary (plus HCA where this is applicable).
- Applications are made by the employee, using the 'Buying Additional Leave Request' form stating how many days leave is required.
- Employee sends their completed form to their Line Manager for consideration.

Buying additional leave - Guidance

- Every effort will be made to meet requests to buy additional annual leave, but it may be necessary for an application to be refused. The Manager may refuse applications where there are operational, technical or health and safety reasons for doing so. Alternatively they may also request that the employee reduces the number of days requested, in order that they are able to agree it.
- If the application is approved, the authorised request form needs to be scanned by the employee and emailed to viapathpayroll@viapath.co.uk.
- All employees should ensure that their annual leave entitlement is used within the current leave period. Only with Manager/Director approval can a maximum of five days be carried forward into the following year.
- All leave entitlement will be tracked, monitored and approved by Line Managers in line with existing procedures and systems.
- There will be no refunds for any additional leave which has been purchased and not taken.

Process timeline:

