APPENDIX 4C – EMPLOYERS’ HANDBOOK

**CALCULATING LEAVE FOR LEAVERS**

**Stage 1**

Determine the employee's leave entitlement

i.e. 28 days

**Stage 2**

Determine the number of days leave the employee is entitled to for the period up to and including their last day of employment with you (ensure any carry over of leave is included in this calculation if applicable)

e.g. Leave year runs from 1 April – 30 March

 Employee is entitled to 28 days per leave year

 Employee resigns and their last day of employment is 31 July

No of days per year (28 days) divided by 12 months x 4 months worked = 9.333 days

This is the actual number of days the employee is entitled to from 1 April – 31 July

**Stage 3**

Check the number of leave days the employee has taken up to and including their last day of employment with you

i.e. 7 days

The 7 days are then deducted from the 9.333 days and you should ensure that the employee receives payment in lieu of the leave untaken i.e. 2.333 days. Similarly, if the employee has taken more leave than the actual number of days allowed you should advise the employee that the deficit will be deducted from their final pay.