

## Vacation Accrual During Leave

**Question:** Does the law require employers to continue to accrue vacation for an employee while he or she is on a leave of absence?

**Answer:** Whether an employee accrues vacation while on a leave of absence will normally depend on two factors:

- Whether the leave is legally protected (such as pregnancy disability leave, family leave, or a reasonable accommodation under the Americans with Disabilities Act) or simply a personal leave granted by the company but not required by law; and
- An employer's policy for vacation accrual when employees take days off that are not part of a protected leave of absence.

Where not protected by law and absent an employer policy to the contrary, you are not required to continue to accrue vacation for employees out on a leave of absence.

---

### DISCLAIMER

*This material is presented with the understanding that the author is providing basic information only, and assumes no liability whatsoever in connection with its use. Any tax advice contained in any correspondence or other communication from us is not intended or written by us to be used, and cannot be used by you or anyone else, for the purpose of avoiding penalties imposed by the Internal Revenue Code. Tax laws are constantly changing, are subject to differing interpretations, and the facts and circumstances in any particular situation may not be the same as those presented here. Therefore, we urge you to do additional research and make sure that you are fully informed and knowledgeable before using the information contained herein.*