

ACME GLOBAL SERVICES PVT. LTD.

Employee Leave Policy Handbook – Version 3.2 (Effective: 01 April 2025)

Applies to: Full-time, Part-time, Fixed-term, and Contract employees in India, US, UK, and EU region offices.

Owner: People Operations (HR) • **Approved by:** Chief People Officer • **Policy ID:** HR-POL-EL-0032

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1. Scope & Principles

This handbook defines the rules for employee leave applicable across all Acme Global Services Pvt. Ltd. entities. It establishes consistent principles for paid and unpaid leave, balancing employee well-being with business continuity.

Policy principles: fairness, clarity, compliance with local employment law, and transparent record-keeping. Where local law mandates more favorable terms than this handbook, the local law prevails.

2. Definitions

Annual Leave (AL): Paid leave granted for rest and vacation, accrued monthly.

Casual Leave (CL): Short-duration paid leave for urgent personal matters.

Sick Leave (SL): Paid leave for illness, injury, or medical appointments.

Maternity Leave (ML): Paid or statutory leave related to childbirth for eligible employees.

Paternity/Co-Parent Leave (PL): Paid leave for non-birthing parents following the birth/adoption.

Adoption Leave (ADL): Paid leave for eligible adoptive parents.

Compensatory Off (Comp-Off): Time off granted in lieu of approved extra hours on business-critical days.

Leave Without Pay (LWP): Unpaid leave when paid options are unavailable or exhausted.

Blackout Period: Dates where leave is restricted due to business peaks or audits.

Service Year: Continuous employment period used for accrual calculations.

3. Leave Types & Accruals

3.1 Accrual Overview

Leave Type	India (IN)	United States (US)	United Kingdom (UK)	European Union (EU)
Annual Leave	24 days/year (2.0/mth)	15 days/year (1.25/mth)	28 days incl. bank holidays	25 days/year (+ public holidays)
Sick Leave	12 days/year; 2 days w/o cert, >2 paid days	10 paid days; FMLA as applicable	10 days; Statutory Sick Pay rules apply	Country-specific statutory minimums
Casual Leave	8 days/year	N/A (use PTO)	3 days discretionary	3–5 days discretionary
Maternity Leave	26 weeks (as per Maternity Benefit Act)	12 weeks paid (primary caregiver)	56 weeks (statutory) + 10-14 days (company)	As per national laws
Paternity/Co-Parent	10 days paid	10 days paid (company policy)	2 weeks statutory + 10-14 days (company)	10-14 days (country-specific)
Adoption Leave	12 weeks paid (primary caregiver)	12 weeks paid (primary caregiver)	As per SPL/Adoption policy	12 weeks paid (primary)
Comp-Off	1 day off per approved extra hour	As approved by manager	As approved by manager	As approved by manager
LWP	Manager + HR approval	Manager + HR approval	Manager + HR approval	Manager + HR approval

Accruals are credited monthly on the last business day. New joiners and leavers receive pro-rated accruals based on active calendar days in the month.

4. Eligibility & Pro-rating

Eligibility begins on the date of joining. Pro-rating formula for monthly accruals: **Monthly Accrual x (Active Days in Month / Total Calendar Days)**. Employees on LWP for more than 10 working days in a month receive proportionately reduced accruals.

5. Carry Forward, Encashment & Lapse

Annual Leave carry-forward is capped at 12 days to the next calendar year. Encashment is allowed at year-end for approved business units, subject to taxation. Casual Leave and Comp-Off lapse if unused by the end of the quarter following accrual.

6. Blackout Dates & Peak Periods

Business units may define blackout periods (e.g., fiscal year close: 25 Mar–10 Apr; product launches). During blackout, only critical leaves (medical/emergency) are approved by BU Head.

7. Application & Approval Workflow

- 1 Submit leave request via HRIS at least 5 business days prior (AL/CL) or within 24 hours post-incident (SL).
- 2 Manager reviews capacity and approves/declines within 2 business days.
- 3 HR verifies documentation where required (e.g., medical certificate for SL >2 consecutive days).
- 4 Approved leave reflects in payroll cut-off; changes after cut-off roll to next cycle.

8. Documentation & Evidence

- Medical certificate from a registered practitioner for Sick Leave beyond 2 consecutive days.
- Hospital discharge summary for ML complexities or extended SL.
- Adoption deed/surrogacy papers for ADL where applicable.
- Travel tickets for AL >10 consecutive days may be requested for audit purposes.

9. Misuse, Fraud & Disciplinary Action

Submitting falsified documents, pattern of Friday/Monday absenteeism without cause, or unapproved extended absence may result in warnings, loss of pay, and disciplinary action up to termination.

10. Region-specific Variations (Summary)

- **India:** Maternity Benefit Act applies; certain states mandate earned leave carry-forward caps; festival holidays declared by state.
- **United States:** Federal FMLA eligibility after 12 months/1,250 hours; state paid leave programs vary (CA, WA, NY).
- **United Kingdom:** Statutory Sick Pay and Shared Parental Leave available; bank holidays can be included in AL entitlement.
- **EU:** Minimum 4 weeks annual leave under Working Time Directive; specifics vary by member state.

11. Manager Playbook (Operational Guidance)

- Maintain a leave calendar for your team; identify single points of failure.
- Use comp-off strategically post-release weekends; avoid burnout.

- During outbreaks (e.g., flu), allow temporary remote work to reduce spread.
- If patterns suggest misuse, schedule a supportive conversation before escalation.

12. Worked Examples (Calendars & Edge Cases)

Example 1: Employee joined on 29 Jan 2025. For Jan 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 3/31. Pro-rated accrual = $2.0 \times (3/31) = 0.19$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 2: Employee joined on 12 Mar 2025. For Apr 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 3: Employee joined on 27 Feb 2025. For Mar 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 4: Employee joined on 27 Jan 2025. For Nov 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 5: Employee joined on 20 May 2025. For Feb 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 0/28. Pro-rated accrual = $2.0 \times (0/28) = 0.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 6: Employee joined on 19 Apr 2025. For Jan 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 0/31. Pro-rated accrual = $2.0 \times (0/31) = 0.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 7: Employee joined on 08 Jan 2025. For Feb 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 28/28. Pro-rated accrual = $2.0 \times (28/28) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 8: Employee joined on 25 Feb 2025. For Apr 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 9: Employee joined on 10 May 2025. For Oct 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 10: Employee joined on 07 Jan 2025. For Sep 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 11: Employee joined on 20 Feb 2025. For Dec 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 12: Employee joined on 20 May 2025. For Jul 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 13: Employee joined on 26 Feb 2025. For Aug 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 14: Employee joined on 31 May 2025. For May 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 1/31. Pro-rated accrual = $2.0 \times (1/31) = 0.06$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 15: Employee joined on 02 Jan 2025. For Mar 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 16: Employee joined on 19 Apr 2025. For Jun 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 17: Employee joined on 13 Mar 2025. For Mar 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 19/31. Pro-rated accrual = $2.0 \times (19/31) = 1.23$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 18: Employee joined on 25 Feb 2025. For Jun 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 19: Employee joined on 27 Jan 2025. For Feb 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 28/28. Pro-rated accrual = $2.0 \times (28/28) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 20: Employee joined on 08 Apr 2025. For Feb 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 0/28. Pro-rated accrual = $2.0 \times (0/28) = 0.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 21: Employee joined on 02 Apr 2025. For Jun 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 22: Employee joined on 09 Mar 2025. For Jan 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 0/31. Pro-rated accrual = $2.0 \times (0/31) = 0.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 23: Employee joined on 28 Apr 2025. For Sep 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 24: Employee joined on 01 Feb 2025. For Jul 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 25: Employee joined on 21 Jan 2025. For Sep 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 26: Employee joined on 17 Mar 2025. For Nov 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 27: Employee joined on 03 Apr 2025. For Oct 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 28: Employee joined on 19 Feb 2025. For Dec 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 29: Employee joined on 18 Jan 2025. For Jan 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 14/31. Pro-rated accrual = $2.0 \times (14/31) = 0.9$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 30: Employee joined on 28 Feb 2025. For May 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 31: Employee joined on 21 Jan 2025. For Apr 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 32: Employee joined on 26 Jan 2025. For Jul 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 33: Employee joined on 13 Mar 2025. For Aug 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 31/31. Pro-rated accrual = $2.0 \times (31/31) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 34: Employee joined on 04 Apr 2025. For Mar 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 0/31. Pro-rated accrual = $2.0 \times (0/31) = 0.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

Example 35: Employee joined on 05 Apr 2025. For Jun 2025, Annual Leave monthly accrual is 2.0 days. Active days in month: 30/30. Pro-rated accrual = $2.0 \times (30/30) = 2.0$ days. If LWP exceeds 10 working days in this month, reduce accrual by 50%.

13. Frequently Asked Questions (FAQs)

Q: Can I club Casual Leave with Annual Leave?

A: Yes, where business continuity permits and manager approves; CL is intended for short-duration needs.

Q: What happens if a public holiday falls during my Annual Leave?

A: Public holidays do not count against Annual Leave for India/UK/EU; in the US, it depends on PTO plan design.

Q: How is Comp-Off tracked?

A: Comp-Off is logged against approved extra hours with expiry at the end of the next quarter.

Q: Can I encash unused Annual Leave mid-year?

A: No. Encashment is only permitted during annual cycle close where applicable.

Q: Is LWP always approved on request?

A: No. LWP is discretionary and requires manager and HR approval after exhausting paid options.

Q: Can I club Casual Leave with Annual Leave?

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14. Glossary

HRIS: Human Resources Information System used for leave applications.

FMLA: Family and Medical Leave Act (US) providing job-protected leave.

SPL: Shared Parental Leave (UK).

WTD: Working Time Directive (EU).

PoP: Proof of Presence; method to verify employee attendance for comp-off days.

15. Forms & Templates

Form ID	Name
Form EL-01	Annual Leave Application
Form EL-02	Sick Leave Declaration (≤ 2 days)
Form EL-03	Medical Certificate Upload Acknowledgment
Form EL-04	Comp-Off Claim Form
Form EL-05	LWP Request & Justification

16. Change Log

Version	Date	Change Summary
3.2	01 Apr 2025	Added pro-rating for extended LWP; clarified blackout dates.
3.1	01 Jan 2025	Introduced co-parent leave; updated US PTO alignment.
3.0	01 Aug 2024	Major restructure; added region-specific appendix.

2.4	01 Jan 2024	Comp-off expiry extended to next quarter end.
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This document is a synthetic sample for system testing. It does not constitute legal advice.