

Annual Leave When Leaving the Scottish Government

If you leave part way through the annual leave year, your annual leave allowance for that year will be calculated on a pro rata basis.

You should try to use any remaining allowance before you leave. We will only make a payment in lieu of untaken annual leave if you were unable to take time off because of business reasons.

Your final salary will be reduced to offset any annual leave deficit you have when you leave.

Payments in lieu of untaken annual leave

We calculate payments using this formula:

- $(\text{annual full-time salary} \div 52.2 \text{ weeks}) \div 35 \text{ hours}) \times \text{number of hours' untaken annual leave}$

Salary rates include:

- fixed allowances
- pay supplements (including Temporary Promotion)

Salary rates exclude:

- allowances that were reimbursements (for example the footwear allowance)
- compensatory or one-off payments
- overtime

Payments made in lieu of untaken annual leave are non-pensionable.

Pro-rata leave allowance

If you leave part way through the annual leave year, your annual leave allowance for that year is calculated pro rata.

We calculate your annual leave allowance using this formula, whether you work full or part-time:

- $(\text{full-year annual leave allowance} \times \text{days served in annual leave year}) \div \text{calendar days in year}$. Adjustments are made if you have carried forward leave from the previous leave year and/or taken leave during the current leave year

Example

Your last day at work is 2 September. Your annual leave allowance is five weeks = 175 hours (25 days) and you have taken 10 days = 70 hours annual leave in the current leave year. You have accrued annual leave over 214 days of the current leave year from 1 February to 2 September inclusive. This is calculated as:

- $(25 \times 214) \div 365 = 14.66 \text{ days}$
- $14.66 \text{ Days} \times 7 = 102.62 \text{ Hours}$

Your revised annual leave allowance is therefore 15 days (105 hours), as it is rounded up to the nearest half-day. You've already taken 10 days' annual leave, so you're entitled to payment for the remaining five days.

Calculating annual leave allowance if working part-time or compressed hours

We calculate your annual leave allowance if you're working less than full time hours using this formula:

- $(\text{weekly hours} \times \text{annual leave allowance}) \div \text{calendar days in year} \times \text{days worked in annual leave year}$

If you have any carry over or leave taken, it should be taken into account towards the annual leave allowance total.

Your annual leave allowance is either:

- five weeks (175 hours) annual leave on joining
- six weeks (210 hours) annual leave after four years' reckonable service

366 days is used for any leap year.

Example (part-time)

Your contracted hours are 18 hours per week and your last day at work is 31 March 2025. Your annual leave allowance is six weeks per year. 1 February 2025 to 31 March 2025 = 59 days served in annual leave year.

$18 \text{ weekly hours} \times 6 \text{ weeks' annual leave allowance} \div 365 \text{ (calendar days in year)} \times 59 \text{ (days worked in annual leave year)} = 17.46$. This amount is rounded up to the nearest 15 minutes, which is 17.5.

You are entitled to payment for 17.5 hours (17 hours 30 minutes).

Example (compressed hours)

You're working compressed hours (35 hours weekly) and your last day at work is 30 April 2025. Your annual leave allowance is five weeks (175 hours) and you carried over five hours' annual leave from the annual leave year 20224 to 20225. You've taken 10 hours annual leave in the current leave year.

1 February 2025 – 30 April 2025 = 89 days worked in the annual leave year.
 $35 \text{ weekly hours} \times 5 \text{ weeks annual leave allowance} \div 365 \text{ calendar days in the year} \times 89 \text{ (days worked in annual leave year)} = 42.67$. This amount is rounded up to the nearest 15 minutes, which is 42.75 hours.

$42.75 \text{ hours annual leave entitlement} + 5 \text{ hours carried over} - 10 \text{ hours taken} = 37.75 \text{ hours}$

You are entitled to payment for 37.75 hours (37 hours 45 minutes).