



**RESOLUTION R-050-25**

**A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO ADOPT AN EMPLOYEE PAID TIME OFF AND COMPENSATORY TIME BUYBACK POLICY**

**WHEREAS**, the Board of Commissioners of Walker County (“Board”) is the governing authority of Walker County, Georgia; and

**WHEREAS**, the Board recognizes the importance of attracting and retaining a skilled and dedicated workforce to serve its citizens effectively; and

**WHEREAS**, current Georgia law does not mandate paid time off (PTO) payout upon termination or at the end of the year, leaving policies to the discretion of individual employers; and

**WHEREAS**, implementing clear and fair guidelines for PTO and compensatory time buyback can enhance employee morale, promote work-life balance, and potentially reduce financial liabilities associated with accrued leave;

**WHEREAS**, the Board has the authority to establish a policy to address how accumulated paid time off (PTO) and compensatory time is handled upon termination or at the end of the fiscal year; and

**THEREFORE BE IT RESOLVED** by the Board of Commissioners of Walker County, Georgia that the PTO and Compensatory Time Buyback Policy, attached hereto marked “Exhibit A,” and incorporated by reference is hereby adopted and shall be implemented October 1, 2025;

**BE IT FURTHER RESOLVED** any other Resolution or county policy addressing PTO and/or Compensatory Time Buyback prior to this date, that is now in conflict with any of the provisions of this Resolution, is hereby repealed.

**SO RESOLVED AND ADOPTED** this 7th day of August, 2025.

**ATTEST:**

**WALKER COUNTY, GEORGIA**

LISA RICHARDSON, County Clerk

ANGELA TEEMS, Chairwoman/CEO



The foregoing Resolution received a motion for Approval from Commissioner Hart, second by Commissioner Wilson, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.

## Exhibit A



Walker County Government  
Office of the Commissioner  
Human Resources Department

# PTO AND COMPENSATORY TIME BUYBACK

---

## SUMMARY

This policy outlines the procedures and guidelines for the end-of-year buyback of accrued Personal Time Off (PTO) and Compensatory Time (Comp Time) for eligible employees of Walker County. The goal is to provide flexibility while maintaining a healthy balance between work and time off.

## **Eligibility**

- All full-time employees who have accrued unused PTO and/or Comp Time as of September 1st of each fiscal year are eligible for the buyback program.
- Employees must be in good standing and have completed their probationary period.

## **Policy Guidelines**

### **1. Buyback Limit:**

- o Employees may request a buyback of up to 40 hours total from their combined accrued PTO and Comp Time balances.
- o The maximum of 40 hours applies to the total combined hours and not per category.

### **2. Request Process:**

- o Employees must submit a written request to the Human Resources Department using the designated form by September 1st of each year.
- o Requests received after the deadline will not be processed.

### **3. Approval and Payment:**

- o Requests will be reviewed and approved by the Department Head and Human Resources.
- o Approved hours will be paid out at the employee's current hourly rate.
- o Payment will be included in the second paycheck of September, subject to applicable taxes and withholdings.

### **4. Balance Retention:**

- o Any hours not requested for buyback will remain in the employees' PTO or Comp Time bank, subject to normal carryover limits and usage policies.

## Exhibit A



Walker County Government  
Office of the Commissioner  
Human Resources Department

### **PTO AND COMPENSATORY TIME BUYBACK**

---

#### **5. Exceptions**

- o Employees who are separating from employment prior to the end of the year are not eligible for the buyback program and will follow standard payout policies for accrued leave at separation.
- o Constitutional Officers and their departments may choose to opt in or out of the PTO and Compensatory time buyback program.

#### **6. Suspension or Modify**

- o Walker County reserves the right to suspend or modify the buyback program at its discretion based on budgetary considerations.

No other Walker County department is authorized to implement a buyback policy outside of the provisions outlined in this policy