

- 3.4. Requests to purchase additional annual leave can be submitted during two windows in the year:
 - 3.4.1. Window 1: 01 July to 31 August – the window for applications will open on 1st July, with all requests to be submitted on [MyView](#), and approved by line managers, for the Reward Team (HR) to receive by the close of business on 31st August in time for the commencement of the leave year beginning 1st October.
 - 3.4.2. Window 2: 01 January to 28 February – the window for applications will open on 1st January, with all requests to be submitted on [MyView](#), and approved by line managers, for the Reward Team (HR) to receive by the close of business on 28th February, in time for commencement in April.
- 3.5. The maximum number of days/hours of additional annual leave purchased for applications in window 2 will normally be 5 days (i.e. the pro-

- 3.12. Once the variation to contract has been issued, and the deduction of payments has commenced, it becomes a binding agreement between the member of staff and the University. The member of staff cannot normally reverse their decision unless there are exceptional circumstances. The circumstances referred to are significant life changes, which might include (but are not limited to) marriage, divorce, severe illness of either the member of staff or their partner, bereavement, having to reduce hours of work or pay, or the potential job loss of either the member of staff or their partner. Such cases should be discussed with HR.
- 3.13. Where a member of staff leaves the University part way through the leave year, their annual leave allowance will be recalculated on a pro rata basis up to their last day of employment, plus any additional leave purchased. Any debit in the amount of leave taken, or balance of monies to be repaid in respect of days bought, will be recovered automatically from the member of staff's final pay. Any outstanding leave of any type should normally be taken in the notice period.

4. Procedure

- 4.1. A member of staff who wishes to purchase additional annual leave should obtain approval in principle from their Head of Department/Manager before submitting the form.
- 4.2. To make a submission, the member of staff must complete the Annual Leave Purchase Scheme form found under the 'My Forms' tab on [MyView](#) within the window period.
- 4.3. The application is then sent to the staff member

- 4.8. The Reward Team (HR) will undertake the necessary checks to ensure that the application does not pose any issues in terms of the remaining contract length or in terms of the resultant net salary falling below any statutory minimums.
- 4.9. Where the reduction in pay would reduce the hourly rate to below the National Living Wage rate, the request will be rejected by the Reward Team (HR) and the employee will be notified of the rejection and be given the reasons why.
- 4.10. The outcome of this final level of approval will be communicated directly to the employee and line manager by the Reward Team (HR), by the end of the month following the close of the application window.
- 4.11. By submitting an application form for additional annual leave, a member of staff gives consent to the salary adjustments being made to pay for the additional leave purchase, where the application is subsequently approved by the relevant Head of Department/Manager.
- 4.12. Once the window is closed, staff will not be able to submit a request form on MyView. It is therefore strongly recommended that all applications are submitted on MyView at least 10 days prior to the closure of the application window, giving the line manager sufficient time to consider all applications before the window closes.

For this reason, the additional annual leave requested is presented in hours when completing the application form on MyView.

- 5.4. As additional annual leave is not a taxable benefit, there is no income tax or national insurance payable on the value of the days bought. Therefore, the net cost is reduced in line with the tax and national insurance rates which apply to the employees pay. For example, an employee who pays tax at 20%, and NIC at 8%, could see the net cost reduced by up to 28%. E.g. if the gross deduction figure is £100, a tax and national insurance saving of £28 would result in a net cost of £72.
- 5.5. Members of staff should be aware that salary sacrifice schemes may have an impact on Child Tax Credits (CTC) or Working Tax Credits (WTC), which are based on income from the previous tax year ending on 5 April. Members of staff purchasing additional annual leave and making a new claim for CTC or WTC should use their revised salary figure when making an application.
- 5.6. Statutory benefits such as Sick Pay and Maternity, Paternity and Adoption Pay may be affected by the salary sacrifice arrangement, due to the impact this has on total gross pay.
- 5.7. Members of staff earning less than the lower earnings limit for National Insurance

