

Comparison of Hourly, Salaried Non-Exempt and Exempt Status at Kent State University (Assuming 12 month and full time status)

Issues	Hourly	Salaried Non-Exempt	Exempt
Pay Schedule	Bi-weekly (paid every 2 weeks)	Semi-monthly (paid twice a month)	Semi-monthly (paid twice a month)
Overtime Pay	Time-and-one-half for all hours over 40 in workweek (including leave time)	Time-and-one-half for all hours over 40 in workweek (including leave time)	Not eligible
Reporting Work Time	Report all hours worked and exception time (vacation, sick, personal, and comp time)	Report hours worked over 40 and exception time (vacation, sick and personal time)	Report exception time (vacation, sick and personal time)
Compensatory (Comp) Time	Eligible at one and one-half times the hours worked	Not eligible	Not eligible
Vacation Accrual Rate	0-5 yrs. service – 3.12 hrs./80 hr pay period 5-9 yrs. service – 4.64 hrs./80 hr pay period 10-20 yrs. service – 6.16 hrs./80 hr pay period Increases every year up to 25 years of service	0-20 yrs. service – 6.67 hr pay period Increases every year from 21 to 25 years of service Prorated for partial month	0-20 yrs. service – 6.67 hr pay period Increases every year from 21 up to 25 years of service Prorated for partial month
Sick Accrual Rate	4.64 hrs/80 hr pay period, .058/hr. for overtime worked Prorated for partial pay period	5.0 hrs/pay period) Prorated for partial pay period	5 hrs/pay period Prorated for partial pay period
How an employee is paid for work on a holiday	Paid 8 hours of holiday pay plus time and one-half pay for actual hours worked	Paid 8 hours of holiday pay plus time and one-half pay for actual hours worked	Paid regular salary
What happens to overtime status if employee reduces hours to part-time	No change; remains hourly (clock-in and clock-out).	Will become hourly (clock-in and clock-out)	Will become hourly (clock-in and clock-out)