

## **Sample Processes for Determining and Recording Hours worked for Variable Hour Employees such as coaches and substitutes.**

Gallagher Benefits Services [GBS] selected the two most useful samples of process for determining hours worked for variable hour positions submitted by VEHI members. These two examples have modified for general use and have additional notes from GBS.

In addition, Gallagher Benefits Services provided this overall feedback:

### **Example 1**

This example provides strong background on the specific activities included in the determination of the hours. This includes the number of events, time devoted for each event based on location, practice times vs. game times.

Example 1 does not provide the detail contained in Example 2, which includes the individuals and process used to establish a baseline for the number of extracurricular activities.

Note: Where this district laid out the process (time incurred for travel and limitations – such as what I assume is a rule that home baseball/softball games are subject to a 2 hour rule). However, in no circumstances can the school underreport. Therefore, it should be noted that any guidelines used to count hours should not result in any underreporting (e.g., an actual 2 ½ hour game being limited to 2 hours).

### **Example 2**

Example 2 explains methodology very well. This allowed us to review and comment on potential problems in the approach taken. However, it does not include the important detail contained in the first example.

The next step for both examples is to demonstrate how the information will be obtained (feeds from payroll, HR time sheets) and what will be used to capture the time. We included a sample July 1 – June 30 table to be used as an example of tracking individual hours.

**We emphasize again that whatever process is used should be careful to:**

- Allocate hours worked to the period in which they are actually worked, and
- Avoid a process that could lead to under reporting.

## Sample Estimated Coaches Hours

### K-8 Coaching time estimates

#### Basketball (estimate of time)

		Approximately 25 practices at 1.5 hours each (15 Games)	37.50
6		at home for a total of 1.5 hours each	9.00
		Away with bus transportation for a total of 4 hours each [Note: coach must ride the bus to and from and supervise the players during the girl's game.]	24.00
6			
3		Away with no transportation for a total of 1.5 hours each	9.00
		Allocate hours of service based on specific practice/game day Basketball runs from ----- (x weeks))	
			79.50

#### Athletic Director:

#### Soccer (estimate of time)

			Low	High
15	18	Practices (range) at 1.5 hours each	22.50	27.00
		<b>Games (10 - 21)</b>		
5	6	Home games 5/6 @ 1.5	7.50	9.00
5	6	Away games 5/6 @ 3.5	17.50	21.00
		Tournaments 4 - 6 hours total	4.00	6.00
		Allocate hours of service based on specific practice/game day (soccer runs from Sept to the 2nd week of Oct (7 weeks))	51.50	63.00

#### Baseball/Softball

15	20	Practices (range at 1.5 hours each)	22.50	30.00
		<b>Games (10 - 21)</b>		
5	6	Home games 1.5-2.5 (2hr rule)	7.50	12.00
5	6	Away games 3.5-5.0	17.50	30.00
		Allocate hours of service based on specific practice/game day (Baseball runs from X to X (8 weeks))	47.50	72.00

#### Fall coaches

<b>Practices</b>			
84.00		Practices 6 days a week for 14 weeks (84 total) 3.50 hours	294.00
<b>Games</b>			
3.50		7 Home Games 3.50 hours	24.50
4.50		7 Away Games 4.5 hours	31.50
		Allocate hours of service based on specific practice/game day Winter is from X to X (16weeks))	350.00

## Sample Process for determining hours worked for variable hour employees

### Coaches/Extra Curricular Activities

In order to establish a base for average hours worked for coaching/extra-curricular positions we did the following.

- A list was generated that included all our sports and extra-curricular employment contracts.
- List was given to the Athletic/Activity Coordinators in our districts.
- We asked that they calculate their best estimates for hours worked for each sport/activity. [Note: The 'best estimate' must be documented to verify the District considered all potential time associated with the activity (e.g., travel, practice, etc.)]
- We then simply averaged it over a 36 week school year. [Note: Hours of service must be determined based on when the hours were worked. Failing to assign the hours to the dates worked could have a significant impact on the full-time determination made for employees who may have periods with no hours of service. The employee's YTD hours could be under (or over) reported on a cumulative basis. This will distort hours of service determinations for some employees.]

#### Example:

Sport: Varsity Football [Note: When does season begin/end? Time should be allocated based on nature of specific event. For example, an away game on November 14 would be assigned a higher value than a home game.]

Total Hrs.: 840

Hrs. per week: 23.33(840/36 wks.)

Sport started: 9/9/14

Spreadsheet: For week ending 9/13/14(includes 9/9/14)

23.33 hrs. goes on spreadsheet for 36 wks. under that coach's name.

### Substitutes

For our substitute teacher/aides we take their weekly timesheets and total their hours for each week. Those hours are then put into our weekly spreadsheet. [Note: Inclusive of paid time off]

#### Example:

Substitute worked 20 hours for week ending 9/13/14.

Substitute worked 10 hours for week ending 9/20/14.

On spreadsheet put 20 hours for that particular sub for 9/13/14 week and 10 hours for the next week for that sub.