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## Buying and selling annual leave – a manager's guide

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### Change history

Version	Date	Description	Changes made by
2.0	Dec 2025	Updated to show dates of 2026-2027 annual leave year	Kira Woodrofe
1	Dec 2024	Changed to the guidance template with logo.	Melissa Berry

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## Buying, selling and banking annual leave – a manager’s guide

### 1 Introduction

Buying, selling and banking annual leave is a popular benefit. The information which follows is to assist managers who need to know more about the scheme, how to deal with enquiries, and what they should do.

Please read the Employee’s Guide, which explains the basics of the scheme from the individual’s point of view.

### 2 Scope

This guidance applies to all employees of Bracknell Forest Council, except for:

- Term time only employees
- Any employee on Senior Salary grades – e.g. Assistant and Executive Director
- For individuals undertaking fixed term work which does not cover the full financial year – this is due to salary sacrifice nature of the benefit.
- For individuals undertaking casual work

### 3 Buying and selling options

#### 3.1 Can a manager refuse someone who wants to buy or sell annual leave?

The Manager would not normally stop the individual from exercising their right to buy or sell leave entitlement, however there may be exceptional operational reasons why a manager may not authorise either the buying or selling of annual leave. In these circumstances and in advance of declining the request, the manager should seek advice from HR before declining the request.

It is important that Managers are aware that the options on leave do not change some of the fundamental issues around annual leave. Dates of annual leave still have to be agreed with the Manager in advance. A Manager can still refuse to approve leave on a given date if it is not operationally viable or convenient.

However, the reasons for refusing leave must be substantial ones, not arbitrary or vague.

Similarly, the manager should not make it difficult or impossible for the individual to use the entitlement within the scope of a normal leave year, but Managers should be clear that the individual does not have a right automatically to take leave at the time of their choice.

The temporary increases and decreases in salary will be met from existing staffing budgets.

### 3.2 How to calculate the cost of a days' pay.

Some examples of the cost of a day's leave are given in the employee examples. Managers should use that guidance if a member of their team request assistance with the calculation.

Due to the volume of buying and selling leave calculations, it is difficult for HR to check and provide calculations where these would be considered routine.

Calculations may be more difficult in the case of irregular working patterns, but the manager may ask HR or payroll for advice in that instance.

### 3.3 How to apply

To apply for buying or selling annual leave the employee must complete the online form by 31 January. The employee should submit the form online which will generate a copy to be sent to them, and to you as their manager. If you or they receive the email, the annual leave request has been submitted, and they do not need to check with HR that it has been received.

Due to the volume of requests, HR will be unable to confirm whether individual requests have been received.

### 3.4 Maximum amounts pro rata for part time workers

It is the manager's responsibility to ensure that the statutory minimum amount of annual leave for the year is not affected by decisions to buy/sell/bank. Eg, if the individual has 24 days leave, then the maximum they can reallocate through selling or banking is 4. However, if they had 2 days carried over from last year plus 24 days, then they could sell or bank up to 6.

Each of the significant numbers of days from the scheme is shown in this chart pro rata for part timers. Since the scheme only allows purchase/sale/banking of whole days of leave, amounts have been rounded up or down to the nearest whole number.

Days worked per week	5 days	4 days	3 days	2 days	1 day
Statutory Minimum Annual leave	20	16	12	8	4
Days bought */banked per annum	10	8	6	4	2
Days sold per annum	5	4	3	2	1

\* Dependent on carry forward as below

The maximum amount of annual leave that can be added to entitlements, from carrying forward and/or buying annual leave is now capped at 2 weeks, or equivalent for part-time workers. Therefore, if employees are full time and are carrying forward 5 days, the maximum they can buy is 5 days. Additionally, if they are already carrying forward 2 weeks annual leave, they will not be eligible to buy additional annual leave.

When filling in the details of hours and days worked, please give answers to the nearest whole number (0.5 to be rounded down, not up.)

If the days worked are of significantly uneven length and the employee has their leave entitlement quoted in hours, please note that the scheme requires purchase/sale in units of one day. You can convert this into an average number of hours when you note it on the leave charts.

**Example.** Days worked may be 3, 4 or 5 per week on a rota, but the average works out as 3. Average hours per week as per the contract are 24 per week, so each of these 3 days is on average 8 hours long. Therefore, the Manager should make out the forms to purchase/sell on the 3 day per week basis. The system will add the appropriate number of hours to the annual leave entitlement.

### **3.5 New employees**

New employees have one additional opportunity to elect to buy or sell leave for the months of October to March only. Options must be made by the last working day of July using the special form and the special list of percentages. Please note that this is a pro rata arrangement for 6 months under which the maximum days bought for a full-time employee are 5, and the maximum number of days sold are 2.

This opportunity is open to all employees who joined BFC after the normal end of January deadline and were therefore unable to buy/sell for the whole of the year in question.