

Unpaid Furlough (MUTO) Leave Day Calculation

Furlough Leave (“MUTO”) days are calculated in payroll using the leave without pay calculations. The following is the calculation used for figuring furlough leave without pay.

Salaried Employee

Regular hours worked, divided by forecasted work hours, multiplied by adjusted monthly base rate equals monthly base rate

$$\frac{\text{Regular hours worked}^*}{\text{FT forecasted hours for the month}^{***}} \times \text{Adjusted monthly base rate}^{**} = \text{Base rate for month}$$

Hourly Employee

Regular hours worked, multiplied by hourly rate, equals monthly gross pay

$$\text{Regular hours worked}^* \times \text{Hourly rate} = \text{Gross pay for month}$$

* Regular hours worked include regular hours, holiday, vacation, paid leaves, personal business etc.

** Adjusted monthly base rate = monthly base rate plus differentials (if applicable)

***Forecasted hours is derived by applying your specific work schedule to the current month calendar. Contact your agency payroll staff for clarification.