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WORKFORCE REDUCTION

What is a layoff?

A layoff is the involuntary separation of employment due to a shortage of funds, or a change in the duties or organization of an agency, including the phasing out of programs, or outsourcing or privatization of an activity or function previously performed by Career Service employees. ([Back to Table of Contents](#))

What is a workforce reduction?

A reduction in workforce is the layoff of employees from state service due to Legislative budget cuts, program reductions resulting from outsourcing or privatization efforts, program phase-outs, or other reasons of business necessity, which require a reduction in staff. ([Back to Table of Contents](#))

Can I be laid off?

Yes. Career Service, Selected Exempt Service (SES) and Senior Management Service (SMS) employees can be laid off if there is a business need to do so. Examples include but are not limited to: budget cuts; reallocation of resources; reorganization of programs or functions; abolishment of programs or functions. ([Back to Table of Contents](#))

When will the workforce reduction occur?

The timing of any workforce reduction is dependent on the legislatively approved budget for the fiscal year. ([Back to Table of Contents](#))

Are all agencies conducting a workforce reduction?

This is dependent on the legislatively approved budget for each agency. However, most agencies have been faced with substantial budget cuts; it is possible that they will be conducting a workforce reduction. ([Back to Table of Contents](#))

I think my position is being abolished. Will I be separated?

The Department's senior leaders will conduct both position and employee assessments to determine the knowledge, skills, and abilities necessary to accomplish the remaining business functions. If your position is abolished, it is

possible that you will be laid off. Decisions about who to lay off will be made at that time. ([Back to Table of Contents](#))

Will I be placed in another job as part of the workforce reduction?

There is no guarantee of being placed in another position due to a workforce reduction. ([Back to Table of Contents](#))

Will I keep my current pay if placed in a position with a lower pay grade?

There is no guarantee that you will keep your current pay if you are placed in a lower pay grade position. ([Back to Table of Contents](#))

What is my last day of employment after I receive a specific workforce reduction notice?

The effective date will depend on the direction provided by the legislatively approved budget. Career Service employees will receive at least 10 days' notice. For any at-will employees (probationary or SES/SMS), the effective date could be immediately upon receiving notice. ([Back to Table of Contents](#))

What is a Workforce Transition Plan?

Each agency is responsible for updating a Workforce Transition Plan each year. The Workforce Transition Plan establishes a uniform course of action for agencies when a layoff is necessary and the reasonable efforts the agency makes to provide a smooth transition for Career Service employees adversely affected by the layoff. The plan shall identify the steps the agency will take during the layoff to support this goal. Revenue's workforce transition plan:

https://learn.state.fl.us/cpdhub/WF_Transition/documents/Workforce%20Transition%20Plan.pdf ([Back to Table of Contents](#))

Who approves the Workforce Transition Plan?

All transition plans must be approved by the Department of Management Services (DMS). It will retain the official plan for each agency. Revenue's workforce transition plan:

https://learn.state.fl.us/cpdhub/WF_Transition/documents/Workforce%20Transition%20Plan.pdf

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What decisions should the senior leaders of an agency make prior to developing a Workforce Transition Plan?

- Who will develop the Workforce Transition Plan
- What information will be in the plan
- Who will serve on the Workforce Transition Team
- What information will be in the communication plan
- When the information will be communicated
- What impact the workforce reduction will have on the agency
- How we will assess employees who may be affected
- How we will assist employees affected by the workforce reduction
- How we will track placement activities [\(Back to Table of Contents\)](#)

Who is on Revenue's Workforce Transition Team?

The members of Revenue's Workforce Transition Team are included in the Workforce Transition Plan at

https://learn.state.fl.us/cpdhub/WF_Transition/documents/Workforce%20Transition%20Plan.pdf [\(Back to Table of Contents\)](#)

Is an employee affected by a workforce reduction entitled to see the Workforce Transition Plan?

All employees have the right to see a copy of the Workforce Transition Plan. The plan is available at

https://learn.state.fl.us/cpdhub/WF_Transition/documents/Workforce%20Transition%20Plan.pdf [\(Back to Table of Contents\)](#)

How will the Department of Revenue determine who will be laid off?

Revenue's Workforce Transition Plan provides an overview of how Revenue will assess both positions and employees in making layoff decisions.

https://learn.state.fl.us/cpdhub/WF_Transition/documents/Workforce%20Transition%20Plan.pdf [\(Back to Table of Contents\)](#)

How much notice will I be given if I am affected by the workforce reduction?

Before laying off a Career Service employee with permanent status in their current position, the agency will provide the employee reasonable notice of the intended action. Where possible, this will be at least 30 days notice. In all cases the agency

will provide at least 10 days notice, or pay, or a combination of notice and pay in lieu thereof. ([Back to Table of Contents](#))

Is the agency required to give certain information to an employee who is affected by a workforce reduction?

Yes. Official notification will be given to each adversely affected employee by certified mail, hand-delivered letter and/or face-to-face, indicating the effective date of their pending layoff. Where possible, we will provide at least 30 days notice and in all cases the agency will provide at least 10 days notice. ([Back to Table of Contents](#))

I was just notified that my position is being eliminated in 30 days due to workforce reduction. Why wasn't I notified sooner?

Where possible, we will provide at least 30 days notice, and in all cases the agency will provide at least ten days notice. ([Back to Table of Contents](#))

In what ways may an employee be affected by a workforce reduction?

Employees affected by a workforce reduction could be laid off, involuntarily demoted, or reassigned. ([Back to Table of Contents](#))

How is an agency required to help employees affected by a workforce reduction?

The agency will assist with:

- Identifying employee preferences regarding other vacant positions within the agency for which they are qualified.
- Providing information regarding employment assistance options.
- Creating opportunities for employment in areas identified for bidding on outsourced programs/services, if applicable.
- Referring employees to the Employee Assistance Program for services related to a layoff.
- Providing information regarding the continuation of benefits.

Revenue has developed a Workforce Transition Center website that provides information on employee assistance program counseling, continuation of benefits, frequently asked questions, job opportunities and other pertinent information. The website can be found at https://learn.state.fl.us/cpdhub/WF_Transition/
([Back to Table of Contents](#))

Which employees have rights in a workforce reduction?

Career Service employees are entitled to certain rights according to Florida Statute and State Personnel Rules. Selected Exempt Service (SES), Senior Management Service (SMS) and other at-will employees, such as those on probationary status or OPS (Other Personal Services) positions serve at the pleasure of the agency head and have no rights for retention, or reinstatement in layoffs. ([Back to Table of Contents](#))

What are “bumping rights” and how are they used?

"Bumping rights" refers to senior levels of Career Service employees. Those employees with greater seniority have the option of selecting a different position not being eliminated, but either vacant or already occupied by an employee of less seniority. “Bumping Rights” are only used for specific State of Florida positions including law enforcement, correctional officers, firefighters and professional health care providers. Bumping rights do not apply to Revenue positions. ([Back to Table of Contents](#))

Is an employee with greater years of service always retained over an employee with fewer years of service?

No. An employee with fewer years of service may be retained over another employee in the same competitive area(s), with greater years of service, if it is determined that it is in the best interest of the agency to retain the employee with fewer years of service. This determination could be due to retention of necessary knowledge, skills, or abilities that may be mission critical. ([Back to Table of Contents](#))

If I am laid off or my salary is involuntarily reduced, do I have appeal or grievance rights?

No. A layoff is not a disciplinary action; therefore, it may not be appealed to the Public Employees Relations Commission (PERC). However, an employee may challenge being separated due to a workforce reduction on the following basis:

- Retaliation for the employee’s opposition to alleged discrimination on account of the employee’s age, sex, race, color, national origin, religion, creed, political affiliation, or handicapping condition as defined by Chapter 168A of the General Statutes.
- Denial of veterans’ preference in accordance with Chapter 295, Florida Statutes, Rule 55A-7.015 and 55A-7.011, of the Florida Administrative Code (F.A.C.).
- An employee may also appeal being denied priority re-employment consideration in the selection process. ([Back to Table of Contents](#))

What is the first right of interview?

In accordance with Rule 60L-33.004(3), F.A.C., a Career Service employee who has met the probationary requirements of their current position and is facing layoff shall have an opportunity for first interview within any agency for a Career Service vacancy for which the employee is qualified (meets the knowledge, skills and abilities of the position) and has applied and faxed a copy of the layoff letter to the People First Service Center with the position requisition number on the cover sheet. All reasonable steps should be taken to place laid off employees in existing vacancies within the State Personnel System. As a good business practice, consideration should also be provided for all other adversely affected employees.

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Does a Career Service employee, adversely affected by a workforce reduction, have a first right of interview?

Yes. A Career Service employee with permanent status in their current position facing layoff shall have an opportunity for first interview within any agency for a vacancy for which the employee is qualified and has applied.

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What is a reinstatement?

A reinstatement is when individuals who were employed in a Career Service position and were separated voluntarily or involuntarily can, within 31 days, be reinstated to the same agency, with the same class title without a break in state service.

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Who can be reinstated, and how long does an employee have reinstatement rights?

An employee in a Career Service position may be reinstated when the employee returns to the same position, with the same class title, within the same agency within 31 calendar days from the effective date of the separation from employment.

Reinstatement only applies to Career Service positions. [\(Back to Table of Contents\)](#)

If an employee is reinstated, does the employee retain his or her right to first interview?

If an employee is reinstated into a position within a one-year period, with the same class title as the position the employee held prior to the workforce reduction, the employee's right to first interview is no longer valid. If an employee gains employment into a position that is a lower pay grade than the position previously held, the employee still has right to first interview for the position with the same class

title with the higher pay grade and competitive area the employee was in prior to the workforce reduction. ([Back to Table of Contents](#))

Can an agency hire a temporary employee to replace an employee adversely affected by a workforce reduction or to perform the functions of a position eliminated by a workforce reduction?

An agency may not hire a temporary employee to perform the duties of an employee adversely affected by a workforce reduction. If these duties are required to be performed within one year of the effective date of the workforce reduction, the agency should reestablish the position and implement its recall procedure. ([Back to Table of Contents](#))

If an employee is notified of a pending workforce reduction and, prior to the effective date of the workforce reduction, voluntarily applies for, accepts, and begins working in a position within state government or with another employer, does the employee have right to first interview?

No. The employee left the agency voluntarily and would not be subject to right to first interview under those circumstances. ([Back to Table of Contents](#))

Is an agency required to advertise a position if it is reassigning an employee adversely affected by a workforce reduction to a vacant position?

No. The agency can place adversely affected employees into positions without advertising. Additionally, a Career Service employee who has met the probationary requirements of his or her current position and is facing layoff will have an opportunity for first interview within any agency for a vacancy for which the employee has applied. The employee must also meet the position's established knowledge, skills and abilities and fax a copy of their layoff letter to the People First Service Center with the position requisition number on the cover sheet. This right is limited to only the first interview afforded vacancies within the State Personnel System. ([Back to Table of Contents](#))

Is a workforce reduction grievable and/or appealable?

No. A layoff is not a disciplinary action therefore, it may not be appealed to the Public Employees Relations Commission (PERC). ([Back to Table of Contents](#))

If an employee in a SES or SMS position is laid off, do they have right to first interview?

Sections 110.403 and 110.604, Florida Statutes, state that Selected Exempt Service (SES) and Senior Management Service (SMS) employees serve at the pleasure of the agency head. As such, they have no rights in layoffs. However, agencies are encouraged to provide assistance to all adversely affected employees in the manner that is deemed appropriate by the agency.

Revenue has developed a Workforce Transition Center website that provides information on employee assistance program counseling, continuation of benefits, frequently asked questions, job opportunities and other pertinent information. The website can be found at https://learn.state.fl.us/cpdhub/WF_Transition/ ([Back to Table of Contents](#))

BENEFITS

If I am laid off, what happens to my health insurance?

The state will pay the usual employer contribution for any month during which you were on the payroll for at least one day. You will still be responsible for paying the employee portion of the premium. Coverage under a health insurance plan will be effective through the end of the next month.

If you are a **Career Service** or **Selected Exempt Service (SES)** employee being laid off, you have two options. If you are a **Senior Management Service (SMS)** employee being laid off, only option 2 applies.

1. You are eligible to continue health insurance coverage while in layoff status for up to two years (24 months). You must pay the entire premium and premium payments should be submitted to People First by the 10th of the month prior to each month's coverage; for example, the payment for July is due by June 10. Contact People First for current health insurance premiums.
2. If you do not wish to continue health insurance coverage under the layoff provision, you may apply for continuation coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA) for up to 18 months. This act allows terminating insured employees and their covered dependents to continue their group health coverage.

You will receive an application for COBRA benefits from People First within 45 days of termination. You have 60 days from receipt of the application to elect continuation coverage. You may want to begin the COBRA coverage and pay your premium in advance so that the coverage will not lapse. If you take the full 60 days from receipt of the application before electing continuation of coverage, you will be required to make up

the premium payments for the coverage months missed during the 60-day COBRA enrollment window.

You may continue your health, dental and/or vision coverage through COBRA from the first day after your employer-provided coverage ends. In order to continue coverage, you are required to pay the full premium amount (what your employer pays and what you pay), plus a 2 percent administration fee.

If you choose not to enroll, your previously covered eligible dependents have individual coverage rights of their own. Once you and/or your dependents are eligible for other group insurance, including Medicare, you are no longer eligible for COBRA and must cancel the COBRA coverage.

For more information, read the U.S. Department of Labor publication, *The Employee's Guide to Health Benefits Under COBRA* at:

- <https://www.dol.gov/sites/default/files/ebsa/about-ebsa/our-activities/resource-center/publications/an-employees-guide-to-health-benefits-under-cobra.pdf>

Also see the U.S. Department of Labor Continuation of Health Coverage (COBRA)

- <https://www.dol.gov/general/topic/health-plans/cobra>

Contact People First at 866-663-4735 for current COBRA insurance premiums.

Notes:

- Your termination is a qualifying event that allows your spouse, if he or she is a state employee, to enroll in the State Employee Group Health Plan or any other pretax supplemental plan that you were enrolled in, except certain closed supplemental plans, within 31 days of your termination. Your spouse may enroll you and any other eligible dependents under the plan.
- Your spouse should follow his or her employer's process for making elections with People First to continue a family or individual policy. Delaying this process will result in a premium underpayment, which means your coverage could be temporarily suspended or permanently cancelled.
- If you are age 65 or older and have decided to retire, contact the Social Security Administration at 1-800-MEDICARE (1-800-633-4227) for assistance with Medicare Part B.

For additional information about your benefits, please see:

[Guide to Benefits: Career Service Employees](#)

[Guide to Benefits: Selected Exempt Service](#)

[Guide to Benefits: Senior Management Service](#) ([Back to Table of Contents](#))

How will my additional insurance benefits be affected?

State Life Insurance (Basic): Career Service employees are eligible to continue basic life insurance coverage while in layoff status for up to two years (24 months). You must pay the entire premium and premium payments should be submitted to People First by the 10th of each month for payment of the next month's coverage. Contact People First to inquire about the premium payment rate for continuation of your life insurance.

The basic State Group Life Insurance policy underwritten by Securian Life Insurance Company may be converted to an individual life insurance policy. If you wish to convert this policy, contact Securian at (888) 826-2756 and pay the first premium within 31 days from the date coverage ends.

State Life Insurance (Optional): You may continue the optional State Group Life Insurance policy underwritten by Securian Life Insurance Company until age 70 at group rates, provided you meet certain restrictions. You must apply for coverage under the Portability Plan within 31 days after the optional life coverage ends. In order to apply, you must contact Securian at 1-888-826-2756.

State Group Dental and Vision Insurance

You may only continue your dental and/or vision insurance coverage through COBRA. Information regarding the continuation of these plans will be provided in the COBRA benefits packet provided by People First.

Should you want to keep additional pretax insurance, you must contact the company directly and ask to continue insurance.

Post-tax Insurance and Miscellaneous Deductions

To find any post-tax or miscellaneous deductions you may have:

- Log on to People First
- Click on Pay Info
- Click on Payroll Deductions
- View your post tax deductions

For a listing of post-tax benefits and contact information please see:

http://www.capitaladminservices.com/?page_id=100

Contact Capital Administrative Services at 1-866-305-6004 (toll free) or 850-717-6432 as soon as possible in order for post-tax and miscellaneous coverage to continue.

Other Miscellaneous Deductions

You must contact each individual company and make arrangements to continue coverage, if possible, and make premium payments. You should contact the companies within 31 days of your layoff to avoid a lapse in coverage.

Flexible Benefit Plans

Dependent Day Care Reimbursement Account: Participation in this account will terminate with your last payroll deduction. You may continue to file claims incurred prior to your termination date against any balance in this account. You have until the claim submission deadline, April 15 of the next plan year, to file all claims.

Medical Reimbursement Account: Participation in this account will terminate with your last payroll deduction. You must elect to continue or to terminate participation by completing the Flexible Spending Account Options When Employment Ends form (http://mybenefits.myflorida.com/content/download/113221/627961/2015_MRAOptionsWhenEmploymentEnds_EY.pdf), available under the Health – Forms section at <https://www.mybenefits.myflorida.com/>.

You may elect one of the following options to continue participation and file claims against the balance in your account:

- Full payment of the balance due can be deducted from any annual and sick leave payment for which you are eligible. This would be on a pretax basis.
- Partial payment of the balance due can be deducted from the annual and sick leave payment. This would be on a pretax basis. The remaining balance will be paid by personal check or money order within 45 days of election although it would not provide any pretax advantage.
- Full payment of the balance due, paid by personal check or money order, within 45 days of election. This option has no pretax advantages.
- Monthly payments of balance due paid by personal check or money order by the first of each month will include a 2 percent administrative fee. This option has no pretax advantages.

Ability to use the *Benny* card stops when your employment is terminated. Any eligible expenses must be submitted by paper form to the address or fax number on the form.

Medical Reimbursement Account (also called FSAs and/or Dependent Day Care) questions may be answered by People First Benefits at 1-866-663-4735.

Find information about the various reimbursement accounts at:

http://mybenefits.myflorida.com/health/tax_favored_accounts

(found at <http://mybenefits.myflorida.com/>).

Deferred Compensation: You must contact your provider within 30 days of layoff in order to give and/or receive instructions on your account. If the provider cannot be reached, call the Bureau of Deferred Compensation toll-free at (877) 299-8002 or (850) 413-3162 if in the Tallahassee area. Failure to notify the provider and elect an option could result in the inability to access these funds.

For more information, please visit <https://www.myfloridacfo.com/DeferredComp/>

For additional information about your benefits, please see:

[Guide to Benefits: Career Service Employees](#)

[Guide to Benefits: Selected Exempt Service](#)

[Guide to Benefits: Senior Management Service](#)

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When will I receive my last paycheck?

Department of Revenue employees are paid on a monthly pay cycle. Employees who are adversely affected by a workforce reduction would receive their last paycheck at the end of the month along with all other Revenue employees.

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If I am laid off, am I eligible for reemployment assistance (unemployment compensation)?

You are eligible for unemployment compensation if you:

- Have lost your job through no fault of your own
- Are actively looking for a new job
- Are ready to take a new job when offered
- Meet wage requirements based on your previous job(s)

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How do I apply for reemployment assistance (unemployment compensation) benefits?

Information regarding the eligibility requirements for reemployment assistance (unemployment compensation) can be found on the Florida Department of Economic Opportunity's website at:

<http://www.floridajobs.org/office-directory/division-of-workforce-services/workforce-programs/reemployment-and-emergency-assistance-coordination-team-react>

If you do not have internet access, you can file over the phone at 1-800-204-2418, which may also be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711. Please be patient; call volume is high, especially on Mondays and Tuesdays, and you may experience delays in getting through to an agent.

For additional information and tips for filing an unemployment compensation claim, please visit: <http://www.floridajobs.org/job-seekers-community-services>

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What is continuous state service?

Continuous state service is service or employment with one or more state agencies without a break in service of more than 31 days. [\(Back to Table of Contents\)](#)

What changes are made to an employee's state hire date, agency hire date, and leave accrual date as a result of being separated by a workforce reduction and subsequently recalled or reinstated?

The state hire date would always be the employee's original date they began working in a regular position, no matter how many times the employee separates and returns to work for the State of Florida.

The agency hire date changes when an employee moves to a new agency. If the employee moves back to an agency where they were previously employed after 31 days, the date will reflect the effective date of the new appointment. If done within 31 days, the original agency hire date is maintained.

The leave accrual date is adjusted to reflect any break in service.

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How are an employee's benefits affected if they have been reinstated?

Employees who have been laid off who then are recalled and reinstated must contact the People First Service Center, Benefits Section at 1-866-663-4735, to request that their COBRA or layoff insurance premiums are stopped and their new

insurance as an active new employee be initiated or processed. The reinstated employee should see no lapse in coverage during the transition.

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What if I have an outstanding Workers' Compensation claim, who should I contact?

Workers' Compensation benefits and a layoff due to a workforce reduction are not related. Your Workers' Compensation medical benefits would continue as long as you comply with the required policies and procedures. If you have questions regarding your claim, you may call the agency's Workers' Compensation Coordinator at 850-617-8370. [\(Back to Table of Contents\)](#)

ATTENDANCE AND LEAVE

What happens to my annual leave if I am laid off?

If you are a Career Service employee who separates from state government with 365 continuous days of State service you may be paid for all unused annual leave up to 240 hours (subject to the Career Service lifetime limit) unless you request in writing that all annual leave (including balances over 240 hours) be retained up to a maximum of one year ("held in abeyance"), pending reemployment in an established position within the State Personnel System. Annual leave payout will be processed after a required 31 day waiting period on the next available supplemental payroll. If you are not reemployed within one year, any annual leave held in abeyance shall be paid up to the maximum 240 hours.

If you elected payment at the time of layoff and are reemployed within one year, annual leave credits (including balances over 240 hours) may be restored, provided you request this in writing and you can repay the full amount received for annual leave at the time of layoff within the same calendar year in which the lump sum payment was received.

If you are a Selected Exempt Service (SES) or Senior Management Service (SMS) employee who separates from state government with 365 continuous days of State service you may be paid for unused annual leave up to a maximum of 480 hours, with the current year's accrual prorated.

Please note, SES/SMS employees are "at will" and there are no provisions that will allow for leave to be held in abeyance. [\(Back to Table of Contents\)](#)

When will I be paid for my annual leave?

Any annual leave payout will be processed after a required 31 day waiting period, on the next available supplemental payroll following the layoff. You should expect to

receive the payout by direct deposit 4-7 weeks from your layoff (separation) date.
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What happens to my sick leave if I am laid off?

If you have ten years (120 months) or more of creditable State service, you will be paid 1/4 of all unused sick leave, unless you are a Career Service employee and you request in writing that all sick leave be retained up to a maximum of one year (“held in abeyance”), pending reemployment in an established position within the State Personnel System. Sick leave payout will be processed after a required 31 day waiting period on the next available supplemental payroll.

If you are not reemployed within one year, any sick leave held in abeyance shall be paid up to the above mentioned limits. If you are reemployed within one year, paid sick leave credits may be restored (full balance) if you request in writing and can repay the full amount of any lump-sum payment received for sick leave at time of layoff within the same calendar year in which payment was received.

If you are not eligible for receipt of sick leave payment at the time of layoff, the agency will hold the accrued sick leave in abeyance and, if you are reemployed within one year following layoff, will credit them to you upon reemployment in an established position within the State Personnel System. ([Back to Table of Contents](#))

Please note, SES/SMS employees are “at will” and there are no provisions that will allow for leave to be held in abeyance.

If I retire, is my unused sick leave paid to me?

Upon separation, an employee with 10 years (120 months) or more of creditable state service shall be paid for 1/4 of all sick leave up to a total of 480 hours, in accordance with Section 110.122, Florida Statutes. Payment is made at the employee's salary rate at the time of termination. ([Back to Table of Contents](#))

Can I donate sick leave hours?

Sick Leave Pool Donation

If you are a sick leave pool member, you may elect to donate up to 16 hours of sick leave to the sick leave pool upon your layoff, provided that you retain a minimum sick leave balance of 80 hours. The donated hours are taken before any payment option above is calculated.

Sick Leave Donation

Upon layoff you may elect to donate sick leave credits to an eligible employee (up to the number of hours actually needed for the eligible employee to meet contract hours for the pay period to which the transfer applies), provided that you retain a

minimum sick leave balance of 80 hours. These donated hours are taken before any payment option above is calculated and both employees must still be active on the payroll at the time of the transfer/donation. Sick leave donations can only be applied through the last day of the month in which the donating employee is separating. Therefore, donations should be made at least two weeks in advance of your separation date. ([Back to Table of Contents](#))

If I am on Family Medical Leave Act (FMLA) can I be laid off?

Yes. FMLA leave does not shield employees from termination or layoff. A workforce reduction is based on business need and ties to a position or service, not a person. ([Back to Table of Contents](#))

Will I be paid for compensatory time that I have earned?

Regular Compensatory Leave

The agency will hold any regular compensatory leave balance "in abeyance" (retained up to a maximum of one year, pending reemployment). If you are reemployed by the same agency within one year following layoff, your regular compensatory leave balance will be credited to you upon reemployment. If you are not reemployed with the same agency within the one year, then all your regular compensatory leave shall be forfeited.

Special Compensatory Leave

If you have a special compensatory leave balance earned on or after November 1, 2019, it will be paid upon termination in accordance with Rule 60L-34, Florida Administrative Code, and the provisions of your collective bargaining agreement, if applicable.

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Can I direct any of my leave payment into my deferred compensation account?

You may elect to have a portion of your leave payment invested into your deferred compensation program account instead of receiving direct payment upon termination. This option provides a pretax advantage; however, your request must be made prior to leave payout. ([Back to Table of Contents](#))

RETIREMENT

If I am laid off, what happens to my retirement?

Vesting

1. If you are in the FRS Pension Plan and initially enrolled before July 1, 2011, you become vested and eligible for a future early or normal service retirement benefit with six years of creditable service. If you were initially enrolled on or after July 1, 2011, you become vested and eligible for a future early or normal retirement benefit with eight years of creditable service. Regular disability retirement benefits require an eight-year vesting period. In-line-of-duty disability or death benefits provide vesting from the first day of covered employment.
2. If you are in the FRS Investment Plan you become vested and qualify for service retirement after one year of Investment Plan participation regardless of age. If you transferred a present value from the Pension Plan to the Investment Plan, you must have at least six years of total FRS service credit (or eight years depending upon your initial enrollment date) to be vested for the present value portion of your account. If transferring account balances to the Pension Plan to qualify for regular monthly disability retirement benefits, you must meet the eight-year vesting requirement.

Normal Retirement

1. If you are in the FRS Pension Plan and initially enrolled before July 1, 2011, you are eligible to receive unreduced monthly benefits at age 62 if vested, the age after 62 when vested, or after 30 years of creditable service regardless of age for members of all classes except the Special Risk Class. Special Risk Class members qualify for normal retirement at age 55 if vested with six years of Special Risk Class service, the age after 55 when vested, or after 25 years of Special Risk Class service – regardless of age.

If you are in the FRS Pension Plan and initially enrolled on or after July 1, 2011, you are eligible to receive unreduced monthly benefits at age 65 if vested, the age after 65 when vested, or after 33 years of creditable service regardless of age for members of all classes except the Special Risk Class. Special Risk Class members qualify for normal retirement at age 60 if vested with eight years of Special Risk Class service, the age after 60 when vested, or after 30 years of Special Risk Class service – regardless of age.

2. If you are in the FRS Investment Plan, you become vested and are eligible to request and receive distributions after one year of Investment Plan participation

regardless of age and meeting separation requirements. If you transferred a present value from the Pension Plan to the Investment Plan, you must have at least six years of total FRS service credit (or eight years depending upon your initial enrollment date) to be vested for the present value portion of your account. You may receive benefits under one of the payment options within the Investment Plan or roll your funds into another qualified retirement plan. If transferring account balances to the Pension Plan to qualify for regular monthly disability retirement benefits, you must meet the eight-year vesting requirement.

Early Retirement

1. If you are in the FRS Pension Plan you are eligible to receive reduced monthly benefits if you are within 20 years of your normal retirement age (62 or 55, or 65 or 60, depending upon your initial enrollment date) with a 5 percent per year reduction for each year you are below the normal retirement age at retirement.
2. Early retirement does not apply to you if you are in the FRS Investment Plan. However, if you choose to receive a lump-sum distribution you may be subject to a 10 percent penalty, when filing your taxes, for withdrawals before certain ages as required under the Internal Revenue Code.

Refund of Required Employee Contributions

1. If you are in the FRS Pension Plan, you are eligible to receive a refund of employee contributions after being terminated from all employment with FRS-covered employers for three calendar months. You will lose the creditable service covered by the period of refunded contributions. If you return to work in FRS-covered employment for one service credit year you are eligible to purchase your refunded service by repaying the contributions plus 6.5 percent interest compounded annually until repaid. Receiving a refund of employee contributions does not make you a retiree under the Pension Plan.

You can also leave your employee contributions on deposit. And, if you return to work with any FRS employer, all service credit covered by your contributions is automatically combined into a single FRS account that remains under your name until you retire.

2. If you are in the FRS Investment Plan and request a refund of employee contributions, you are considered a retiree under the Investment Plan and non-vested employer contributions are forfeited. You must be terminated from all employment with FRS-covered employers for three calendar months to become eligible to receive the refund. You will forfeit the creditable service covered by the period of refunded contributions and non-vested contributions.

If you return to FRS-covered employment after taking a distribution (effective for reemployed service on or after July 1, 2017), you are considered a “reemployed retiree” or “renewed member.” As a reemployed Investment Plan retiree, you are required to participate in the Investment Plan, unless you are reemployed in a position eligible to participate in the State University System Optional Retirement Program (SUSORP) or State Community College System Optional Retirement Program (SCCSORP). However, you are not eligible for the following:

- A 2nd Election to switch to the Pension Plan;
- Pension Plan or DROP membership; or
- Disability benefits.

You are subject to the six-calendar-month termination requirement from all employment with FRS-covered employers followed by the six-calendar-month reemployment limitation period for the first 12 calendar months after you receive your distribution. Required employee contributions are deducted on a pretax basis. You may roll over your refund to a different qualified account to retain its pretax status or you can receive a lump-sum payment from which taxes are withheld.

You can also leave your employee contributions on deposit. Any unvested employer contributions will be moved to a suspense account for up to five years. If you do not return to FRS-covered employment within five years, the unvested employer contributions and service associated with that service will be forfeited. If your employee contributions on deposit are greater than \$1,000 at the time the unvested contributions are suspended/forfeited, you may keep them on deposit in the Investment Plan. If your employee contributions on deposit are \$1,000 or less, the Investment Plan Administrator will automatically distribute the balance to you as a de minimis distribution. If you receive a de minimis distribution, you will not be considered a retiree and will not be subject to the limitations applicable to such employees. If you receive a de minimis distribution and return to FRS-covered employment in the future, you will be placed back in the FRS Investment Plan.

Portability

1. Under the FRS Pension Plan, all your service credit that remains on account and your future service credit will be combined into the same account regardless of the period of separation.
2. Under the FRS Investment Plan, if your vested funds remain in the account, future contributions will be combined into that account. You may be required to receive a mandatory de minimis distribution of your inactive account balances. Without requesting a distribution, non-vested funds are held in a suspense

account for up to five years. If you do not return within five years your non-vested funds are forfeited. Non-vested funds are forfeited when you request and receive a distribution.

3. FRS-covered employers include the State of Florida, the State University System, the State College System, district school boards, county governments except for Duval County, and cities or special districts that chose to participate in the FRS. See [Participating Employers \(https://frs.fl.gov/forms/part-emp.pdf\)](https://frs.fl.gov/forms/part-emp.pdf) available from the Publications page of the Division's website.

General Information

If you are a member of the FRS Pension Plan, call the Division of Retirement toll free at (844) 377-1888 or (850) 907-6500 in the Tallahassee local calling area, or visit the Division's website at https://www.dms.myflorida.com/workforce_operations/retirement for additional information about your benefits. Financial planning advice and web-based tools are available to all FRS members at the Financial Guidance Line at (866) 446-9377, option 2 or visit the www.MyFRS.com website. If you are a member of the FRS Investment Plan, additional information about your benefits is also available from the Financial Guidance Line or the MyFRS website. ([Back to Table of Contents](#))

If I am laid off, who do I contact if I am in the Deferred Retirement Option Program?

Contact Revenue's Human Resource Office at 850-617-8370 or AskHR@floridarevenue.com, and the DROP termination unit at the Division of Retirement at 1-844-377-1888 toll-free (outside of Tallahassee) or if in Tallahassee at 850-907-6500 or retirement@dms.fl.gov. ([Back to Table of Contents](#))

Am I guaranteed employment if I am enrolled in the Deferred Retirement Option Program (DROP)?

No. Your employment status is not changed by your DROP participation. You may quit your job, or your employer may lay you off or terminate you in the same manner as before your participation in DROP began. ([Back to Table of Contents](#))

If I am in DROP and I am laid off, what happens to my health insurance?

If you are in DROP, you are considered retired, and can therefore continue your health insurance as a retiree. The premiums would be deducted from your retirement check beginning with the second retirement benefit if the amount of your benefit is sufficient. ([Back to Table of Contents](#))

If I am in DROP and I am laid off, what should I do?

You should contact the DROP termination unit to provide them your last day of employment and request your DROP termination packet (see contact information below). If you find a position with another FRS employer within the 30 days following your layoff, your DROP period continues with that employer and it is not necessary for you to turn in the termination forms. The number is toll-free for outside of Tallahassee 1-844-377-1888 or if in Tallahassee 850-907-6500 or retirement@dms.fl.gov.

If you do not find another position, for continuity of pay be sure you send these forms to the correct entities:

- Send the completed DP-TERM form to Revenue's Human Resources Office by the last Monday of the last full week of the month after layoff. For example, if an employee is laid off on July 1, 2021, the deadline would be August 22, 2021, to turn in the termination form to get retiree pay at the end of August (or within the first week of September). Otherwise, if the form is turned in any later, the first retiree pay will not come until the end of September.
- Send the completed DP-PAYT form to the Division of Retirement.

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Who do I contact to see if I am eligible to retire?

PENSION PLAN PARTICIPANTS:

Division of Retirement, Bureau of Retirement Calculations

Toll-Free: (844) 377-1888

Local: (850) 907-6500

Fax: (850) 410-2010

T.T.D. Phone: (800) 955-8771

Email: retirement@dms.fl.gov [\(Back to Table of Contents\)](#)

INVESTMENT PLAN PARTICIPANTS:

Alight Solutions Inc., Investment Plan Administrator

Toll-Free: (866) 446-9377, option 4

Fax: (888) 310-5559

Email: <https://www.myfrs.com/email.htm>

Who do I contact if I participate in the Deferred Compensation Program?

You must contact your provider within 30 days of termination in order to give and/or receive instructions on your account. If the provider cannot be reached, call the Florida Department of Financial Services Bureau of Deferred Compensation at 1-877-299-8002 or 850-413-3162. Failure to notify the provider and elect an option could result in the inability to access these funds.

For more information, visit <https://www.myfloridacfo.com/DeferredComp/>.

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EMPLOYMENT ASSISTANCE

What if there are no available job opportunities that match my skill set at Revenue?

All adversely affected Career Service employees will receive first right of interview for any position for which the criteria has been met by the employee.

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Will I receive preference with a hiring manager for internal positions that I apply for?

All adversely affected Career Service employees will receive right to first interview for any position for which the criteria has been met by the employee.

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What services are available to assist me during this transition period?

The Department of Revenue developed a Workforce Transition Center website that provides information on employee assistance program services, continuation of benefits, frequently asked questions, job opportunities and other pertinent information. The website can be found at

https://learn.state.fl.us/cpdhub/WF_Transition/

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How long may I use the services of the Workforce Transition Center?

There is no time limit on using the resources on the Workforce Transition Center website. The website is accessible from the internet at

https://learn.state.fl.us/cpdhub/WF_Transition/

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How do I apply for other State of Florida positions?

Employees can visit the State of Florida People First website to search and apply for job vacancies: <https://peoplefirst.myflorida.com> ([Back to Table of Contents](#))

Will Revenue continue to allow me administrative leave to participate in an interview with other state agencies?

Yes. Employees are permitted to use up to two hours of administrative leave to participate in interviews, skills verification tests or work samples within state government. ([Back to Table of Contents](#))

If a prospective employer contacts the agency, what information will be provided to them when asked for a reference?

In response to a potential employer's reference check, Revenue's Human Resources Office will verify the employee's name, job titles including information on full-time, part-time or Other Personal Services (OPS), dates of employment, and salary. Revenue supervisors may answer questions related to the employee's specific job duties and responsibilities, quality of work performed, strengths, opportunities for improvement, and overall job performance. If non-Department of Revenue requestors ask for additional employee information, such as evaluation or discipline related documents, they must make a public records request.

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Can my current supervisor write a reference letter on my behalf?

Yes. If the supervisor of a current or former Revenue employee chooses to provide a personal letter of recommendation, it must be characterized as personal opinion and not an official representation of the Department of Revenue. ([Back to Table of Contents](#))

How long will I receive consideration for being adversely affected?

One year from date of separation. ([Back to Table of Contents](#))

Can my "right to first interview" period be extended if I do not find a job during the period in which I have priority re-employment?

No. ([Back to Table of Contents](#))

Will I lose "right to first interview" consideration if I decline a job offer with a lower pay grade?

No. ([Back to Table of Contents](#))

Why is Revenue still advertising for vacancies when people are being laid off?

Positions that have been identified as necessary to accomplish the agency's core mission may continue to be advertised. Adversely affected employees are encouraged to apply. ([Back to Table of Contents](#))

If I take an online training course, do I have to take leave?

The supervisor will need to make a determination if this is a feasible request. ([Back to Table of Contents](#))

GENERAL QUESTIONS

I am being separated from state employment. Is there someone I can contact for further information?

Employees should contact the Office of Workforce Management, Human Resources at 850-617-8370. ([Back to Table of Contents](#))

If I have state equipment in my possession, where do I return these items?

Employees should return all equipment to their immediate supervisor. ([Back to Table of Contents](#))

What other services are available to me if I am laid off?

The Department of Revenue developed a Workforce Transition Center website that provides information on employee assistance program services, continuation of benefits, frequently asked questions, job opportunities and other pertinent information. The website can be found at https://learn.state.fl.us/cpdhub/WF_Transition/ ([Back to Table of Contents](#))

What additional community resources are available to me?

The Department of Revenue developed a Workforce Transition Center website that provides information on employee assistance program counseling, continuation of benefits, frequently asked questions, job opportunities and other pertinent information. The website can be found at https://learn.state.fl.us/cpdhub/WF_Transition/

You may also use the services of CareerSource Florida. Find your local Regional Workforce Board Office at: <http://careersourceflorida.com/regional-team/> ([Back to Table of Contents](#))