



# Cochise County Board of Supervisors

Public Programs...Personal Service  
[www.cochise.az.gov](http://www.cochise.az.gov)

**Policy Title: Leave of Absence Without Pay**

**Policy Number: 2236**

---

**Effective:** ~~August 8, 2023~~ January 7, 2025

**Supersedes:** August 8, 2023

**Scope/Coverage:** All eligible Cochise County employees

**Policy Contact:** Director of Human Resources

---

## I. Contents and Purpose

A leave of absence without pay may be provided to full-time or part-time employees when they have exhausted all accrued personal leave and sick leave. A leave of absence without pay is inconsistent with the general needs and requirements of the County and shall be granted only in situations which are in the best interests of the County. ~~A~~ leave of absence without pay shall not exceed six (6) months.

## II. Request for Leave of Absence Without Pay

A request for a leave of absence without pay must be approved, in writing, by the Appointing Authority.

1. All available leave shall be used prior to incurring any leave without pay. An exception shall be made for employees on Military Leave and covered by the Uniformed Services Employment and Reemployment Rights Act (USERRA)
2. Permission to ~~a~~ take a leave of absence without pay may be denied, at the discretion of the Appointing Authority. The denial of any such request shall not be subject to grievance or appeal.
3. ~~Any~~ request of more than two (2) pay periods shall require the approval of the County Administrator or Deputy County Administrator in addition to the Appointing Authority, except as required by FMLA.
4. Temporary employees are not eligible for a leave of absence without pay.

## III. Working Prohibited During a Leave of Absence Without Pay

An employee on an approved Leave of Absence Without Pay shall not perform the duties associated with their full-time employment. This restriction applies to both exempt and non-exempt employees.

## IV. Benefits During Leave of Absence Without Pay



# Cochise County Board of Supervisors

Public Programs...Personal Service  
[www.cochise.az.gov](http://www.cochise.az.gov)

A benefits eligible employee who is granted a leave of absence without pay shall continue to be eligible for dental, health, vision, and voluntary life insurance for a period of up to six (6) months. The employee shall be required to pay the County directly for the full costs, both the employee and employer portions, of any insurance coverage during this period. The only exception to this requirement is during an approved FMLA leave, the county continues to cover the employer cost.

1. Nationwide Retirement: ~~4.~~—An employee shall not be eligible to make contributions to a Flexible Spending Account (FSA), Health Savings Account (HSA) or a Nationwide Retirement Account during the period of ~~any such~~ approved leave of absence without pay.
2. Flexible Spending Account (FSA): At the onset of a leave of absence without pay, an employee with a medical or dependent care Flexible Savings Account (FSA) may choose from one of the following options: at the onset of their unpaid leave:
  - a. Pay as they go Post-tax contributions: ~~If the~~The employee may elect ~~chooses to~~ continue making contributions into their health dependent care or medical flexible spending account FSA. This election, ~~the contribution will be included on the monthly benefits invoice cost summary from the county Human Resources, and be paid on a post-tax basis.~~ If the employee continues to make contributions, ~~tThe FSA account remains open, and the employee will be entitled to~~ may submit a request for reimbursement of any eligible charges incurred ~~during the months or utilize the FSA debit card. employee is on an unpaid leave.~~
  - a.b. De-activate account: ~~I~~If the employee chooses not to make ~~the monthly contributions, the account will be deactivated.~~ The employee will be unable to use ~~their debit card or be reimbursed for services incurred during the leave of absence without pay. Note tThe employee shall can still continue to have access to their account for services incurred prior to the leave of absence without pay.~~ When the employee returns from leave ~~and resumes to a paid pay status, their allotments contributions will shall be recalculated across the remaining pay periods to ensure they reach meet their annual election amount.~~
3. Health Savings Account (HSA): ~~During a lLeave of absence wWithout Ppay, -status,~~ County contributions to an employee's ~~Health Savings Account (HSA) will temporarily discontinue.~~ An employee may choose to make post-tax contributions, which ~~would be are~~ paid directly to the HSA vendor. Employees may continue to use their HSA ~~account to pay for eligible expenses. regardless of whether they continue contributions or place contributions on hold.~~
4. Employee Assistance Program (EAP): ~~Employees and their household members are eligible for Employee Assistance Program (EAP) benefits while on a leave of absence without pay.~~
5. Personal and Sick Leave Accrual: An employee who is granted a leave of absence without pay is not eligible to accrue personal leave or sick leave until returning to a paid status. The department's appointing authority or designee shall coordinate with Human Resources to ensure proper documentation of leave without pay.