

Program Guidance for Paid Time Off (PTO)



Beginning with the 2026–2027 school year, Pre-K programs are required to provide a minimum of five (5) days of paid time off (PTO) for each lead and assistant teacher position. This requirement establishes the minimum PTO benefit that must be made available during the teacher’s regular work schedule and within the approved school year calendar. Pre-K providers must maintain a written PTO policy in the employer handbook, employee/teacher contract, or work agreement.

- **Eligibility:** Pre-K lead and assistant teachers are eligible for PTO, including teachers with valid, approved waivers. Other positions, including substitutes, are not required to be offered PTO.
- **Compensation:** Teachers are paid for PTO at the teacher’s regular rate of pay, and the use of PTO may not reduce the required compensation owed to the teacher for the pay period for which the PTO was taken.
- **Availability:** PTO must be available for leave taken during the teacher’s scheduled student instructional and professional development or planning days, as identified on the program’s approved Pre-K calendar in GAPREK.
- **Prohibited practices:** PTO may not be used for holidays, school closure days or other non-workdays; may not be required for days the teacher was not scheduled to work; and may not be held until the end of the school year. Teachers cannot be required to use PTO for Best Practices training days or for professional learning days.
- **Classroom staffing:** The provider must arrange for a qualified substitute when PTO is used during instructional time.

Providers are responsible for developing and sharing their PTO policy with teachers at the beginning of employment and making the policy available to appropriate administrative staff, such as accounting, finance, payroll, or human resources personnel. At a minimum, the policy must include the following three topics:

1. Proration and Accrual

- **Proration:** Providers may choose to prorate PTO hours/days based on days of employment. PTO may be provided on a monthly basis. For a full 190-day Pre-K employment period, eligible teachers may earn 4 hours of PTO per month over a 10-month period, for a total of 40 hours. If the teacher works less than the full employment period, PTO can be prorated based on

the number of months or partial months worked, using a consistent method described in the provider's written policy.

PTO can also be prorated for teachers who begin employment after the school year starts, leave employment before the end of the school year, or work less than the full approved Pre-K calendar. Partial months should be prorated based on the number of eligible workdays in that month.

- **Accrual:** Programs can determine whether PTO is granted at the beginning of the school year or accrued throughout the year. PTO must be accrued during the school year and may not be withheld until the end of the year.

2. Requesting and Documenting

- **Request and approval procedures:** Providers must develop policy for the process for requesting PTO, including advance notice expectations when leave is foreseeable, procedures for unexpected or emergency absences, who is authorized to approve leave, and how approvals or denials will be documented.
- **Documentation and records:** Providers must establish records showing PTO availability, requests, approvals or denials, usage, remaining balances, and payment. Records should be retained in accordance with the provider's record retention procedures and made available upon request for review or monitoring.

3. Utilizing

- PTO may be used in hourly increments, half-day increments, full-day increments, or multiple consecutive days, consistent with the provider's written PTO policy. PTO must be available for use during the school year and may not be withheld until the end of the year.
- **Unused PTO:** Providers need to determine how unused PTO is handled. Policy must address whether unused PTO may be carried over or is forfeited at the end of the school year or upon separation from employment. PTO is specific to the individual employer. PTO earned but not used by a teacher does not transfer to another employer.