

PTO & Sick Leave Ledger

User guide · pay-period accrual tracker for small teams (up to 25 people) · formulas only, no macros · tested in LibreOffice Calc · free from Tidewick

What this workbook does. It keeps a running PTO and sick-leave balance for every employee, pay period by pay period, the way a payroll system would. You type in your policy once and log time off as it happens. Balances, caps, carryover, tenure increases, a request checker and a team calendar update by themselves.

Quick start (10 minutes)

1. **Make a copy** of the file for this plan year (e.g. `Leave 2027.xlsx`). Open it in LibreOffice Calc (free), where it has been tested. See "Which apps does it work in?" at the end before using another app.
2. **Clear the sample data:** the yellow cells on *Employees*, *Hours Worked*, *Time Off Log* and *Holidays*. Don't delete rows; just clear the contents.
3. **Settings:** plan year start date, pay frequency, the END date of your first pay period (weekly/biweekly only), default hours per workday and the minimum staff you want on duty. Leave *Balances as of* as `=TODAY()` or type a date to look back.
4. **Tenure tiers** (optional, Settings, columns D–E): years of service and extra PTO hours per year. Keep the years in ascending order.
5. **Employees:** one row per person (details below).
6. **Holidays:** your company holidays for the plan year. They aren't counted as workdays.
7. **Time Off Log:** add absences as they're approved. That's the only thing you do every week.

Yellow cells are inputs. Grey cells calculate, so don't type over them. *Ledger*, *Periods* and *Balances* are protected **without a password** so they can't be broken by accident (in LibreOffice, Tools > Protect Sheet turns protection off if you need to change them).

The Employees sheet

Column	What to enter
Hire date / End date	Accrual starts on the hire date (plus any waiting period) and stops after the end date.
Hours per workday	Used to turn days off into hours (e.g. 6 for a part-timer). Blank = the default in Settings.
Hourly rate	Optional. Used for the \$ liability column on Balances.

Standard hours per pay period	Used for "Per hour worked" accrual when you leave Hours Worked blank (e.g. 80 for full-time biweekly).
Accrual method (PTO and Sick)	Per pay period: yearly hours ÷ pay periods per year, credited every payday. Per hour worked: rate × hours worked that period (e.g. 1 hour per 30 worked = 0.0333). Front-loaded: the full year is granted in the first pay period the person is eligible. None: no accrual.
Max balance (cap)	The highest the balance can go. Blank = no cap.
PTO carryover limit at year end	How many hours can roll into next year. Balances shows the projected carryover and forfeit.
Opening balance	Hours carried in from last year or from your old system.
Tenure tiers?	Yes = add the extra yearly hours from the Settings tiers (Per pay period and Front-loaded only). The increase starts in the first pay period after the work anniversary.
Waiting period (days)	Days after the hire date before accrual begins (e.g. 90).

Employees & leave policies

One row per person. Methods: Per pay period · Per hour worked · Front-loaded. Leave a cap blank for no cap.

#	Employee name	Department	Hire date	End date (if left)	Hours per workday (blank = default)	Hourly rate (\$)	Standard hours per pay period	PTO accrual method	PTO hours per year	PTO hours per hour worked	PTO max balance (cap)	PTO carryover limit at year end	PTO opening balance (hours)	Tenure tiers? (Yes/No)	Waiting period before accrual (days)
1	Amira Khan	Front Desk	Mar 4, 2019		8	\$22.00	80	Per pay period	80		120	40	24	Yes	0
2	Daniel Ortiz	Operations	Jun 17, 2024		8	\$26.00	80	Per pay period	80		120	80	8	Yes	0
3	Grace Liu	Front Desk (PT)	Sep 1, 2025		6	\$19.00	40	Per hour worked		0.0385	60	20	4	No	0
4	Marcus Bell	Sales	Jan 12, 2015		8	\$34.00	80	Front-loaded	120			40	40	Yes	0
5	Priya Nair	Accounts	May 4, 2026		8	\$28.00	80	Per pay period	80		120	40	0	Yes	90
6	Tom Reyes	Warehouse	Feb 1, 2021		8	\$21.00	80	Per pay period	96		100	40	60	Yes	0

How balances are calculated

Every employee gets one ledger line per pay period:

End balance = Start balance – Approved leave in the period + Accrual credited

Accrual credited = the smaller of *accrual earned* and *room left under the cap*. Anything above the cap is shown as **lost to cap**. As soon as leave brings the balance down, accrual starts again.

Simple trackers usually compute "months worked × rate, capped". That breaks once someone hits the cap and then takes time off: the balance jumps back to the cap. A period-by-period ledger avoids that, and it lets you audit every number against your payroll.

Worked example (sample employee Tom)

96 h/year plus a 40 h tenure bonus (5+ years) = 136 h ÷ 26 paydays = 5.23 h per payday. Cap 100 h. From mid-April his balance sits at 100 and 5.23 h each payday shows as lost to cap. In June he takes 24 h: 100 – 24 = 76, then 5.23 h is credited (there's room again), ending at 81.23 h.

Which pay period is leave charged to?

The period that contains the leave's **first day**. Workdays skip weekends and the dates on the Holidays sheet. For half days, type the hours in *Hours override*. Only rows marked **Approved** are deducted. *Pending* shows as "?" on the calendar, and *Denied* is ignored.

Pay frequencies

Frequency	Periods per year	How period end dates are set
Weekly	52 (53rd shown if it falls in the year)	First period END date + 7 days each time
Biweekly	26 (27th shown if it falls in the year)	First period END date + 14 days each time
Semi-monthly	24	15th and last day of each month
Monthly	12	Last day of each month

Per-pay-period accrual always divides by 52/26/24/12, so a 27th biweekly payday adds a little extra. Leave dated after the last payday but before the plan year ends is charged to the last pay period.

Balances dashboard

Leave balances · Maple Lane Studio (sample)															
As of the last completed payday: Oct 2, 2026 · Plan year Jan 1, 2026 – Dec 31, 2026 · Biweekly pay															
#	Employee	Department	PTO balance (h)	PTO balance (days)	PTO earned YTD	PTO used YTD	Approved PTO still ahead	Projected year-end PTO	Lost to cap YTD	Projected carryover	Projected forfeit	Sick balance (h)	Sick used YTD	PTO liability (\$)	Status
1	Amira Khan	Front Desk	36.31	4.5	92.31	80.00	48.00	16.00	0.00	16.00	0.00	61.28	8.00	\$798.77	OK
2	Daniel Ortiz	Operations	34.46	4.3	66.46	40.00	16.00	40.62	0.00	40.62	0.00	36.77	4.00	\$896.00	OK
3	Grace Liu	Front Desk (PT)	27.99	4.7	29.99	6.00	0.00	37.23	0.00	20.00	17.23	25.94	6.00	\$531.84	Will forfeit 17.2 h at year end
4	Marcus Bell	Sales	96.00	12.0	160.00	104.00	40.00	56.00	0.00	40.00	16.00	40.00	0.00	\$3,264.00	Will forfeit 16.0 h at year end
5	Priya Nair	Accounts	7.38	0.9	15.38	8.00	0.00	25.85	0.00	25.85	0.00	13.32	0.00	\$206.77	OK
6	Tom Reyes	Warehouse	100.00	12.5	64.00	24.00	16.00	100.00	38.77	40.00	60.00	34.77	8.00	\$2,100.00	At cap: accrual paused
Team totals			302.15		428.15	262.00	120.00	275.69	38.77	182.46	93.23	212.08	26.00	\$7,797.38	

Column	Meaning
PTO balance	Balance after the last completed payday on or before the "as of" date.
Earned / Used YTD	Totals up to that payday.
Approved PTO still ahead	Approved leave in later pay periods.
Projected year-end PTO	The balance after the last payday of the year, including future accrual and approved leave.
Lost to cap YTD	Accrual that couldn't be credited because the balance was at the cap.
Projected carryover / forfeit	The year-end balance split by the carryover limit ("use it or lose it" warning).
PTO liability (\$)	Balance × hourly rate.
Status	Negative balance · Over-booked for the year · At cap: accrual paused · Near cap (within one workday) · Will forfeit X h · OK

Planner: "Can they take it?"

Pick the employee, first and last day (and an hours override for partial days). The checker counts workdays, converts them to hours, then looks at the **lowest projected balance from that pay period to year end**. That way, approving this request can't quietly push an already-approved December trip below zero. While you check, keep the request as *Pending* in the log (or leave it out) so it isn't counted twice.

The check is slightly conservative for people at their cap. Taking leave can free up room for accrual that the check doesn't add back.

Team Calendar

Type any date into the yellow month cell to see that month. P = PTO, S = Sick, U = Unpaid/Other, ? = Pending. Weekends and holidays are shaded. The *On duty* row turns red on days when fewer people than your Settings minimum are working.

Hours Worked

Only needed for "Per hour worked" employees. Enter hours per pay period in the column for that period (the period end date is shown above each column). Blank cells use the employee's standard hours, so fill in only the periods that differ.

Starting a new plan year

1. Save a copy of this year's file.
2. In the new copy, change the plan year start date and first period end date in Settings.
3. Enter each person's *Projected carryover* (from the old file's Balances) as their PTO opening balance, and their sick balance as the sick opening balance.
4. Clear the Time Off Log and Hours Worked, and update Holidays.

FAQ & troubleshooting

A log row isn't being deducted

Check that Status is *Approved*, the name matches the Employees sheet exactly (a red name cell means no match), and the first day is inside the plan year.

Hours charged looks wrong

Workdays exclude weekends and the Holidays list. Check the employee's hours per workday, or use Hours override.

Can I track more than 25 people?

The file is built and tested for 25 employees and 500 log rows. For bigger teams, use one file per department.

Which apps does it work in?

Tested in LibreOffice Calc (free, Windows/Mac/Linux): every calculation was recalculated there and checked against an independent model. The file uses only standard functions (IF, INDEX, MATCH, COUNTIFS, SUMIFS, NETWORKDAYS, DATEDIF, EOMONTH and similar) that Microsoft Excel 2010 and later and Google Sheets also list, and it has no macros, but it has **not yet been tested in Excel or Google Sheets**. One known difference: Google Sheets does not let conditional-formatting rules point at other tabs, so three colour highlights (weekend/holiday shading and the coverage alert on Team Calendar, and the red "unknown name" cell on Time Off Log) may not show there. The numbers don't depend on those highlights. Phones and tablets haven't been tested; use a computer.

Is this legal or payroll advice?

No. It's a record-keeping tool. Leave rules differ by country, state and city. Some places, for example, set a minimum sick-leave accrual or restrict forfeiting earned vacation. Set your caps and carryover limits to match your written policy and local law.

All sample names and companies in the file are fictional. Free to use for yourself or within your business. Please don't resell it or re-host the file; share a link to the Tidewick page instead.