



Employee Leave Policy

1. Purpose

This policy establishes a clear and transparent framework for leave entitlement, attendance management, and disciplinary measures related to absenteeism at the Institute of Corporate and Taxation.

The objective is to:

- Ensure operational continuity
- Promote discipline and accountability
- Provide fair and structured leave benefits to employees

2. Scope

This policy applies to all full-time employees of the Institute.

The policy becomes effective after the successful completion of the probation period, unless otherwise specified.

3. Annual Leave Entitlement

3.1 Employees are entitled to twenty-two (22) paid leaves per calendar year.

3.2 Leave entitlement is subject to:

- A maximum of two (2) paid leaves per month
- Pro-rata adjustment for employees joining mid-year

3.3 Any unused leave shall be governed by separate HR rules, if applicable.

4. Monthly Leave Limit

4.1 Employees may avail a maximum of two (2) paid leaves per month.

4.2 Any leave taken beyond this monthly limit shall be:

- Treated as Leave Without Pay (LWP)
- Deducted from the employee's salary accordingly





5. Leave Application and Approval Process

5.1 All leaves must be:

- Applied through the designated system or official communication channel
- Submitted in advance, wherever reasonably possible

5.2 Approval Authority includes:

- Team Lead
- Project Manager
- Department Head or designated authority

5.3 Leaves shall only be considered approved when:

- Proper application is submitted
- Formal approval is granted

5.4 Approved leaves shall be deducted from the employee's leave balance.

6. Leave Without Approval (Policy Violation)

6.1 Any leave taken without:

- Prior approval
- Proper intimation
- Following the defined process shall be treated as a policy violation.

6.2 Penalty Structure:

- First instance: One (1) unapproved leave = Two (2) leaves deducted
- Second instance: One (1) unapproved leave = Four (4) leaves deducted
- Third instance: One (1) unapproved leave = Six (6) leaves deducted



+92 51 200 0150
+92 330 888 0211



INFO@ICT.NET.PK
WWW.ICT.NET.PK



HEAD OFFICE :
PLOT NO 63, SERVICE ROAD
NORTH, I-10/3, ISLAMABAD

6.3 Continued violations shall result in progressively increased penalties, subject to management review.

6.4 Repeated non-compliance may also lead to:

- Written warnings
- Disciplinary action
- Impact on performance evaluation

7. Half-Day Leave Policy

7.1 Employees may avail half-day leave when required.

7.2 A half-day leave shall:

- Be counted as 0.5 (half) leave
- Be deducted from the annual leave balance

7.3 Half-day leave requires prior approval unless due to an emergency.

8. Attendance and Late Arrival Policy

8.1 Attendance shall be monitored through the biometric system or designated attendance mechanism.

8.2 Late Arrival Rule:

- If an employee arrives 15 minutes late more than three (3) times in a month, it shall result in deduction of 0.5 (half) leave from the annual leave balance

8.3 Continued late attendance may lead to:

- Additional leave deductions
- Performance concerns
- Disciplinary action if habitual





9. Annual Leave Limit and Excess Leave

9.1 Employees must manage their leave within the annual entitlement of 22 leaves.

9.2 If an employee exceeds the annual leave limit:

- All additional leaves shall be treated as unpaid leave (LWP)

9.3 Salary deductions shall apply accordingly.

10. Medical Cases

10.1 In case of genuine medical issues:

- Employees may request additional leave beyond their entitlement

10.2 Requirements include:

- Submission of valid medical documentation
- Doctor's certificate and/or medical reports

10.3 Management may:

- Approve additional leave
- Convert unpaid leave into approved leave under special consideration

10.4 Approval shall be at the sole discretion of management.

11. Exception and Emergency Cases

11.1 In unforeseen or emergency situations:

- Employees must inform their reporting authority at the earliest possible time

11.2 post-facto approval may be granted subject to:

- Valid justification
- Supporting evidence, if required

11.3 Management reserves the right to:

- Approve, adjust, or reject such cases based on circumstances



12. Leave During Probation Period

12.1 This policy becomes fully applicable after completion of probation.

12.2 During probation:

- Leave may be restricted or subject to special approval
- Frequent absenteeism may impact confirmation status

13. Salary Deductions

13.1 Salary deductions shall apply in cases of:

- Unpaid leave (monthly or annual excess)
- Unapproved leave penalties
- Attendance policy violations

13.2 Deductions shall be calculated on a pro-rata basis.

14. Misuse of Leave Policy

14.1 Any misuse, including:

- False medical claims
- Misrepresentation of emergencies
- Patterns of absenteeism

may result in:

- Disciplinary action
- Policy enforcement measures
- Termination in severe cases

15. Exceptions and Management Discretion

15.1 The Institute reserves the right to:

- Grant exceptions in genuine cases





- Adjust leave balances under special circumstances
- Interpret policy clauses as required

15.2 All exceptional approvals must be:

- Properly documented
- Approved by higher management

16. Compliance and Acknowledgement

16.1 All employees are required to:

- Read and understand this policy
- Comply with all rules and procedures

16.2 Non-compliance may result in:

- Leave deductions
- Disciplinary action

17. Final Statement

This policy aims to maintain a balance between employee well-being and organisational discipline and productivity.

All employees are expected to adhere to the policy in a professional and responsible manner, ensuring smooth operations and a respectful workplace environment.

