

Leaver / Joiner Workpaper (2024 to 2025)

Headcount Roll-Forward (Prior – Leavers + Joiners = Current)

Item	Count
Active headcount at 2024 year-end	35.00
Less: leavers terminated in 2025	–4.00
Add: joiners hired in 2025	5.00
Active headcount at 2025 year-end	36.00

Leavers during 2025

Emp_ID	Name	Department	Position	Term_Date	Type	Last_Pay	Letter
EMP-0010	Theodore Wheeler	Sales	Coordinator	2025-07-25	Voluntary	2025-09-28	Yes
EMP-0028	Fadi Rios	Finance	Coordinator	2025-06-18	Voluntary	2025-06-28	Yes
EMP-0026	Owen Torres	Sales	Analyst	2025-11-17	Voluntary	2025-11-28	Yes
EMP-0035	Noah Scott	Finance	Manager	2025-07-17	Voluntary	2025-07-28	MISSING

Joiners during 2025

Emp_ID	Name	Department	Position	Hire_Date	Annual_Salary	Contract
EMP-0036	Ava Diaz	HR	Analyst	2025-05-04	56,800.00	Yes
EMP-0037	Mia Carter	Operations	Specialist	2025-09-11	49,500.00	MISSING
EMP-0038	Liam Nunez	HR	Manager	2025-03-26	91,700.00	Yes
EMP-0039	Mia Matthews	Operations	Analyst	2025-12-28	44,400.00	Yes
EMP-0040	Elizabeth Burke	Marketing	Manager	2025-04-03	93,400.00	Yes

Cross-reference Term_Date to payroll registers; confirm a resignation letter or contract for each name.