

SICK LEAVE

PART 2



SICK LEAVE TRAINING - PART 1

- What is Normal Annual Allotment (NAA)?
 - NAA Examples
 - Gemini Setup
- What is Granting?
 - Granting Examples
 - Gemini Setup
- What is the Available for Use Formula?
 - Formula Examples

SICK LEAVE TRAINING - PART 2

- How does the NAA and granting affect the sick leave certification form?
- What is the Sick Leave Certification form?
 - Sick Leave Certification Examples
- What is Excess Sick Leave Cost?
- What is the Sick Leave Calculator?
- Billing

WHY IS A SICK LEAVE CERTIFICATION FORM NEEDED?

SICK LEAVE CERTIFICATION FORM

Employer Access
Sign Out
My Account
Contact Information
Employer Services
Employee Information
Employee Lookup
Reports
Accounting
Accounts
Billing
Reports
Payroll Schedule
Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes
Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports
Demographics
Document Upload
Seminar
Seminar Registration
User Accounts
Add Profile
Select User Profile
Web Access Certification

Law requirement:

- Public Act 94-0004 requires employers to make a contribution to TRS if they give a member more sick leave days than the normal annual allotment and those extra days are used for service credit.

Form requirement:

- At retirement, employers must complete a Sick Leave Certification to determine if a contribution is owed for a member.

Where is the form found:

- The form is completed in Employer Access.

Who completes the form:

- When a member applies for retirement, every employer from the past four years must fill out this form—even if the member is no longer working there

SICK LEAVE CERTIFICATION FORM

What the form shows:

- The number of sick and personal leave days given to the member during the final four years.

Possible cost:

- If more days are given than the contract's normal annual allotment, the employer may owe a sick leave granting cost.

Sick Leave Certification		Lopez, Jennifer (Tier I)
* Required Information		777-77-7777
Days Added to Member's Record During the Final Years of Service		
	Column 1**	Column 2**
School Year	Normal annual allotment of sick and personal or other non-vacation leave days available for use as sick leave as specified in the collective bargaining agreement or contract (round to the nearest tenth decimal place).	Total number of sick and personal or other non-vacation leave days available for use as sick leave added to the member's sick leave record during the school year (round to the nearest tenth decimal place).
2021-22		
2022-23		
2023-24		
2024-25		

** If no days in excess of the normal annual allotment were granted or reinstated during the year, Column 1 and Column 2 will be the same. If days in excess of the normal annual allotment were added to the member's record during the year, Column 2 should be the total of Column 1 plus the additional days granted or reinstated.

SICK LEAVE CERTIFICATION FORM

Sick Leave Certification

Lopez, Jennifer (Tier I)
777-77-7777

* Required Information

Days Added to Member's Record During the Final Years of Service

	Column 1**	Column 2**
School Year	Normal annual allotment of sick and personal or other non-vacation leave days available for use as sick leave as specified in the collective bargaining agreement or contract (round to the nearest tenth decimal place).	Total number of sick and personal or other non-vacation leave days available for use as sick leave added to the member's sick leave record during the school year (round to the nearest tenth decimal place).
2021-22		
2022-23		
2023-24		
2024-25		

** If no days in excess of the normal annual allotment were granted or reinstated during the year, Column 1 and Column 2 will be the same. If days in excess of the normal annual allotment were added to the member's record during the year, Column 2 should be the total of Column 1 plus the additional days granted or reinstated.

Save

Submit to TRS

Cancel

Column 1 – Normal Annual Allotment

- Enter the number of days the member should receive under their contract.
- Include personal days if they can be used as sick leave.
- For part-time members: Enter the number of days they are entitled to (not the full-time amount).

Column 2 – Total Days Added

- Enter the *actual* total number of days given for that fiscal year.
- If no extra days were given, Column 2 = Column 1.

Common Errors to Avoid

- Listing the beginning balance each year instead of just the days added that year.
- Forgetting to include personal leave days that can be used as sick leave

EXAMPLES

EXAMPLE 1

Scenario 1: NO GRANTING

Contract provides 14 sick + 2 personal days to all teachers. The member was given the normal annual allotment each year.

- **Normal Annual Allotment:** 16
- **Member Received:** 16
- **Result:** Columns 1 and 2 match

	Column 1**	Column 2**
School Year	Normal annual allotment of sick and personal or other non-vacation leave days available for use as sick leave as specified in the collective bargaining agreement or contract (round to the nearest tenth decimal place).	Total number of sick and personal or other non-vacation leave days available for use as sick leave added to the member's sick leave record during the school year (round to the nearest tenth decimal place).
2022-23	16	16
2023-24	16	16
2024-25	16	16
2025-26	16	16

EXAMPLE 2

Scenario 2:

Employer wants to grant days in the final year the member is retiring to get the member to 2 full years of service credit (340 days).

- **180 workdays** remain until retirement (1 school year).
- Member already has **210 sick leave days on record**.
- Employer wants to grant **+130 additional sick leave days** to give 2 full years of credit.

Available for Use Formula:

- Workdays remaining = **180**
- Sick leave on record = **210**

1. From the date the sick leave days are added or reinstated, determine the number of paid days remaining until the member's retirement or termination.

180

2. Subtract the number of sick leave days already on the member's record.

(210)

3. The difference is equal to the maximum number of additional days, if any, that may be added or reinstated and reported to TRS.

-30

Additional information on granting in Presentation: Sick Leave: Part 1

EXAMPLE 2

Result:

✗ The 130 extra days cannot be added to the member's record or reported.
The days are not included on the Sick Leave Certification.

Report on Sick Leave Certification:

- The member received the normal annual allotment of 16 days each year.
- **Column 1 and 2 = 16** (only the normal annual allotment).

	Column 1**	Column 2**
School Year	Normal annual allotment of sick and personal or other non-vacation leave days available for use as sick leave as specified in the collective bargaining agreement or contract (round to the nearest tenth decimal place).	Total number of sick and personal or other non-vacation leave days available for use as sick leave added to the member's sick leave record during the school year (round to the nearest tenth decimal place).
2022-23	16	16
2023-24	16	16
2024-25	16	16
2025-26	16	16

EXAMPLE 3

Scenario 3:

Employer wants to grant days 2 years before the member retires so the member will have 2 full years of service credit (340 days).

- **360 workdays** remain until retirement (2 school years).
- Member already has **210 sick leave days on record**.
- Employer wants to grant **+130 additional sick leave days** to give 2 full years of credit.

Available for Use Formula:

- Workdays remaining = **360**
- Sick leave on record = **210**

1. From the date the sick leave days are added or reinstated, determine the number of paid days remaining until the member's retirement or termination.

360

2. Subtract the number of sick leave days already on the member's record.

(210)

3. The difference is equal to the maximum number of additional days, if any, that may be added or reinstated and reported to TRS.

150

EXAMPLE 3

Result:

- ✓ The 130 extra days can be added to member's record and reported to TRS. The days are included on the Sick Leave Certification.

Report on Sick Leave Certification:

- The member received the normal annual allotment of 16 days each year.
- In 2024–25, the member was given an additional 130 days plus the normal 16.
- Column 2 (2024-25) = 146 (16 + 130)**

	Column 1**	Column 2**
School Year	Normal annual allotment of sick and personal or other non-vacation leave days available for use as sick leave as specified in the collective bargaining agreement or contract (round to the nearest tenth decimal place).	Total number of sick and personal or other non-vacation leave days available for use as sick leave added to the member's sick leave record during the school year (round to the nearest tenth decimal place).
2022-23	16	16
2023-24	16	16
2024-25	16	146
2025-26	16	16

EXAMPLE 4

Scenario 4:

Employer wants to grant days in January (a year and a half before member retires) so the member will have 2 full years of service credit (340 days).

- Count on the employee calendar from the date the employer wants to grant until the member retires.
- Based on the school calendar, there are 85 days left in the school year and 180 days for the next year.
- Member already has **210 sick leave days on record**.
- Employer wants to grant **+130 additional sick leave days** to give 2 full years of credit.

Available for Use Formula:

- Workdays remaining = **265 (85+180)**
- Sick leave on record = **210**

1. From the date the sick leave days are added or reinstated, determine the number of paid days remaining until the member's retirement or termination.

265

2. Subtract the number of sick leave days already on the member's record.

(210)

3. The difference is equal to the maximum number of additional days, if any, that may be added or reinstated and reported to TRS.

55

EXAMPLE 4

Result:

✓ AND ✗ Only part of the 130 can be added to the member's record and reported.
Based on the formula, 55 days can be added to the member's record and included on the Sick Leave Certification.

Report:

- The member received the normal annual allotment of 16 each year.
- **2024-25** - member only qualified for 55 additional days because the full 130 did not meet the Available for Use formula.
- **Column 2 (2024-25) = 71 (16+55)**

	Column 1**	Column 2**
School Year	Normal annual allotment of sick and personal or other non-vacation leave days available for use as sick leave as specified in the collective bargaining agreement or contract (round to the nearest tenth decimal place).	Total number of sick and personal or other non-vacation leave days available for use as sick leave added to the member's sick leave record during the school year (round to the nearest tenth decimal place).
2022-23	16	16
2023-24	16	16
2024-25	16	71
2025-26	16	16

EXAMPLE 5

Scenario 5:

If an employee uses five or fewer sick days during the school year, they will earn one extra leave day to use in the next school year.

OR

If a personal day is not used, they will get an additional sick leave added.

- Count on the employer calendar from the date the employer wants to add the additional day.
- Day added at the beginning of the year and the member terminates or retires at the end of year.
- Member already has **184 sick leave days on record**.
- Employer adds the additional day at the beginning of the year

Available for Use Formula:

- Workdays remaining = **180**
- Sick leave on record = **184**

1. From the date the sick leave days are added or reinstated, determine the number of paid days remaining until the member's retirement or termination.

180

2. Subtract the number of sick leave days already on the member's record.

(184)

3. The difference is equal to the maximum number of additional days, if any, that may be added or reinstated and reported to TRS.

-4

EXAMPLE 5

Result:

✗ The additional days in 2025-26 cannot be added to the member's record or reported.
For 2025-26, the additional days are not included on the Sick Leave Certification.

Report on Sick Leave Certification:

- The member received the normal annual allotment of 16 days each year.
- 2022–23, 2023–24, and 2024–25 – The 4 days met the available for use formula.
- **Column 2 - 2022–23, 2023–24, and 2024–25 = 20** (16+4)
- **Column 2 - 2025–26 = 16.**
 - Additional 4 days did not meet the available for use formula and could not be added to the member's record or reported in 2025-26.

	Column 1**	Column 2**
School Year	Normal annual allotment of sick and personal or other non-vacation leave days available for use as sick leave as specified in the collective bargaining agreement or contract (round to the nearest tenth decimal place).	Total number of sick and personal or other non-vacation leave days available for use as sick leave added to the member's sick leave record during the school year (round to the nearest tenth decimal place).
2022-23	16	20
2023-24	16	20
2024-25	16	20
2025-26	16	16

AVAILABLE FOR USE FORMULA

Important to Remember

Each time a member **terminates or retires**, the employer must **re-evaluate any granted sick leave days**.

Examples:

1. Change in retirement plans

- A member was granted extra days because they planned to retire in 2 years.
- Instead, they retire at the end of the current year.
- **Re-evaluate:** Some or all of those granted days may need to be removed.

2. Termination mid-year

- At the start of the year, the member was granted 1 extra day.
- The member terminates mid-year but already had enough days to cover their service.
- **Re-evaluate:** The granted day must be removed.

End-of-year granted days can never be added for any terminating members

Example: Members who use fewer than 5 days during the year receive 1 extra day.

If the member is retiring or terminating, **do not add the extra day** at the end of the year.

Reason: The member cannot use the day after termination/retirement which means there is no financial liability for the employer.

EXCESS SICK LEAVE COST

EXCESS SICK LEAVE CALCULATOR

What is the Excess Sick Leave Calculator?

- Extra days given above the Normal Annual Allotment in the 4 years before retirement may create a cost for the employer.
- The district can utilize the calculator to estimate possible costs in the future when the member retires.

Use the Excess Sick Leave Calculator on the TRS Employer Website to estimate the cost.

Employers Home

Employer Guide >

TRS Supplemental Savings Plan (SSP) >

Gemini Pay-period Reporting >

Supplementary Report & Sick Leave Reporting >

Annual Certification >

Return to Teaching in Subject Shortage Area >

Contribution Rates & Earnings Limitations >

Retirement Issues ▾

Post-Retirement Limitations

Sick Leave Reporting

Salary Increases Over 6 Percent

Excess Sick Leave Calculator

Excess Salary Increase Calculator

GASB 68 Actuary Report

Report on Allocation of Pension Amounts

SICK LEAVE CALCULATOR

EXCESS SICK LEAVE CALCULATOR

To calculate the estimated employer contribution for sick leave days granted in excess of the normal annual allotment, fill in the following fields:

Member name

Anticipated retirement date * mm/dd/yyyy

Sick days granted over normal annual allotment during the member's last four school years prior to retirement *

Highest salary rate reported by the granting employer during the member's last four school years prior to retirement *

CALCULATE

This amount may vary depending upon the final calculation. This is only an estimate and does not represent the actual amount that may be owed by the school district and should not be relied on as a final determination of the employer cost for excess sick leave.

EXCESS SICK LEAVE CALCULATOR

Example 1:

Member was given 4 extra days each year for 3 years. The days met the Available for Use formula.

- Anticipated retirement date: 5/30/2026
- Sick days granted: 12
- Member's highest salary = \$85,000.
- **Estimated cost = \$1,167.17**

Member name	
Taylor Swift	
Anticipated retirement date *	05/30/2026
Sick days granted over normal annual allotment during the member's last four school years prior to retirement *	
12.0	
Highest salary rate reported by the granting employer during the member's last four school years prior to retirement *	
\$85,000.00	
Estimated employer cost ** \$1,167.17	
CALCULATE	

EXCESS SICK LEAVE CALCULATOR

Example 2:

Member was granted 130 and the days met the Available for Use formula.

- Anticipated retirement date: 5/30/2026
- Sick days granted: 130
- Member's highest salary = \$90,000.
- **Estimated cost = \$13,315.59**

Member name	
Michael Jordan	
Anticipated retirement date *	05/30/2026
Sick days granted over normal annual allotment during the member's last four school years prior to retirement *	
130.0	
Highest salary rate reported by the granting employer during the member's last four school years prior to retirement *	
\$90,000.00	
Estimated employer cost ** \$13,315.59	
CALCULATE	

BILLING PROCESS

EXCESS SICK LEAVE COST

When is the excess sick leave cost billed?

- TRS notifies employers during retirement processing if a member has sick leave days beyond the normal annual allotment that will receive a cost.
- Separate notice is sent for each affected member.

Monthly Employer Bill:

- After initial notice, amounts due appear on the **Employer Bill** (posted around the 25th each month in Employer Access).
- Invoice amount will appear on the next pay period report after the bill.

Payment Timeline:

- Contributions must be paid **within 30 days** of the Employer Bill.
- TRS assumes the bill is received on the **1st of the following month**.

RESOURCES

[Employer Guide: Chapter 6 - Service Credit](#)

[Employer Guide Chapter 8: Excess Costs](#)

[TRS Service Credit Tutorial](#)

[Gemini Employer Portal: Invoices](#)

[Supplementary Reports and Sick Leave Certifications](#)

[Sick Leave: Part 1](#)

Contact Information

Employer Services

Employer Reporting
(888) 678-3675 Option 1
employers@trsill.org

Accounting Department

Remittances or the Employer Bill
(888) 678-3675 Option 2
accounting@trsill.org

TRS Supplemental Savings Plan (SSP)

(888) 678-3675 Option 3
SSP@trsill.org

