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



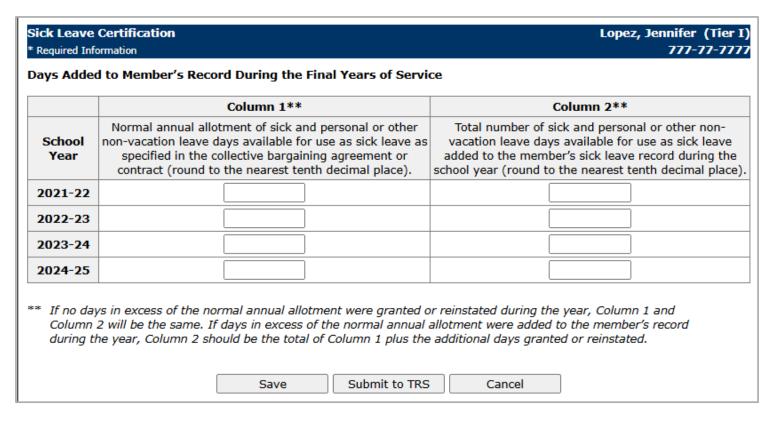
SICK LEAVE CERTIFICATION FORM

What the form shows:

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

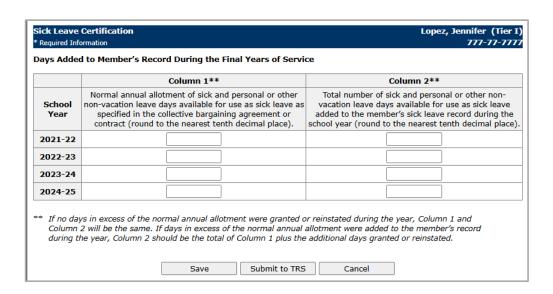
Possible cost:

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





SICK LEAVE CERTIFICATION FORM



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

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.





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).	e as leave days available for use as sick leave added to the member's sick leave record during the school year	
2022-23	16	16	
2023-24	16	16	
2024-25	16	16	
2025-26	16	16	



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

Result:

X 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).	as leave days available for use as sick leave added to the member's sick leave record during the school year	
2022-23	16	16	
2023-24	16	16	
2024-25	16	16	
2025-26	16	16	



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

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

(210

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

150



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



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	



Result:

AND X 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	



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.

<u>OR</u>

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	



Result:

The additional days in <u>2025-26</u> 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

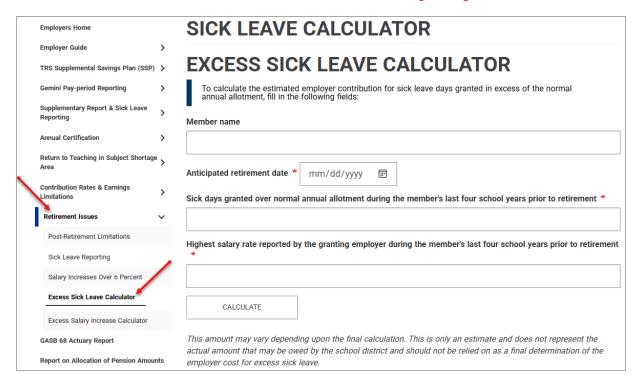


EXCESS SICK LEAVE CALCULATOR

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.





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 d	during t	ne member's last four school years prior to retirement *
12.0			
Highest salary rate reported by	the granting empl	loyer du	ring the member's last four school years prior to retirement
\$85,000.00			
Estimated employer cost ** \$1,	167.17		
CALCULATE			

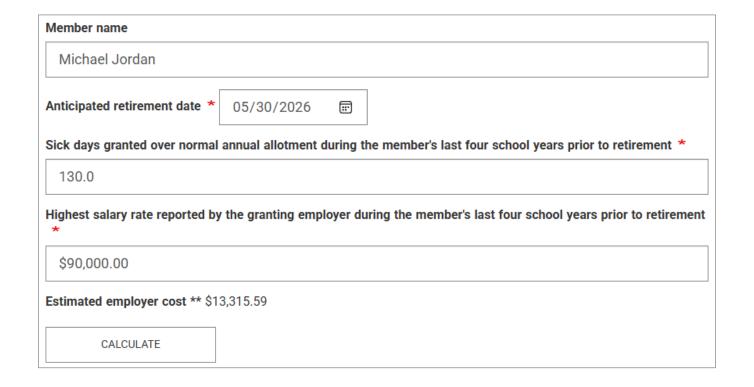


EXCESS SICK LEAVE CALCULATOR

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





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@trsil.org

Accounting Department

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

TRS Supplemental Savings Plan (SSP)

(888) 678-3675 Option 3 <u>SSP@trsil.org</u>



