

SICK LEAVE

PART 1



SICK LEAVE TRAINING - PART 1

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WHAT IS NORMAL ANNUAL ALLOTMENT?

NORMAL ANNUAL ALLOTMENT

Normal Annual Allotment (NAA) Defined:

- Amount of sick leave provided to members under:
 - Collective Bargaining Agreement (CBA)
 - Employment policies
 - Individual contracts
- Includes personal, business, or other **non-vacation** leave days that may be used as sick days.

TRS makes a distinction between:

- **Normal Annual Allotment** of sick leave
- **Additional Days Granted** beyond that allotment

Why It Matters

- TRS members can get up to 2 extra years of service credit at retirement for unused sick leave.

EXAMPLES AND GEMINI

NORMAL ANNUAL ALLOTMENT

Example 1

Normal Annual Allotment:

All teachers → **12 days**

Personal Leave (can be used as sick) = 2 days

Allotment – Comment

- Provide an explanation of the amount.

✓ **The Normal Annual Allotment is 14.**

Edit Sick Leave

Report the amount of the normal annual allotment(s) of sick leave days provided to the members under the collective bargaining agreement, contracts and/or board policies. Include personal days, business days, and any other nonvacation days that can be used as sick leave.

Fiscal Year *

2025-2026

Job Category *

Teacher

Normal Annual Allotment(s)* Enter **ALL** of the Normal Annual Allotments for the selected Job Category. Include personal, business or other nonvacation leave days that are available for use as sick leave when given.

14.0



Use the field below to detail how members qualify for each of the above allotments.

Allotment - Comment *

All teachers received the same allotment. 12 sick leave + 2 personal leave = 14

See School Year Set Up Procedures for additional information

NORMAL ANNUAL ALLOTMENT

Tiered or Graduated Sick Leave Allotments

- Some employers use a tiered or graduated system of sick leave allotments based on:
 - Years of experience
 - Accumulated sick leave balances
 - Length of employment
- TRS recognizes the days a teacher qualifies for under the CBA as that teacher's **Normal Annual Allotment**.

- ✗ Days are considered “**granted**” if tiers are based on:
 - Member’s age
 - Retirement eligibility
 - Retirement notification

EXAMPLES

Example 2

Tiered Sick Leave Policy (based on years of service):

0 – 10 years → **10 days**

11 – 20 years → **15 days**

21 – 30 years → **20 days**

30+ years → **25 days**

Personal Leave(can be used as sick) – 2 days

Allotment – Comment

- Provide an explanation of the tier amounts.

✓ **The Normal Annual Allotments are 12, 17, 22 and 27 days.**

✗ These are not granted days.

Job Category *
Teacher

Normal Annual Allotment(s)* Enter **ALL** of the Normal Annual Allotments for the selected Job Category. Include personal, business or other nonvacation leave days that are available for use as sick leave when given.

12.0 - 17.0 - 22.0 - 27.0 +

Use the field below to detail how members qualify for each of the above allotments. ⓘ

Allotment - Comment *

Tiered sick leave based on years of service. 0-10 years = 10, 11-20 years = 15, 21-30 years = 20, 30+ years = 25. Each teacher also receives 2 personal leave days that can be used as sick leave.

Use the + to add the different allotments.

EXAMPLES

Example 3

Sick Leave Policy Based on Accumulation:

Teachers with fewer than 75 days accumulated → **12 days per year**

Teachers with 75 days or more accumulated → **15 days per year**

Personal Leave (can be used as sick) = 2 days

Allotment – Comment

- Provide an explanation of the tier amounts.

✓ **The Normal Annual Allotments are 14 and 17.**

✗ These are not granted days.

Job Category *
Teacher

Normal Annual Allotment(s) * Enter **ALL** of the Normal Annual Allotments for the selected Job Category. Include personal, business or other nonvacation leave days that are available for use as sick leave when given.

14.0 - 17.0 +

Use the field below to detail how members qualify for each of the above allotments. ⓘ

Allotment - Comment *

Tiered Sick Leave policy based on accumulation of sick leave. Teachers with fewer than 75 accumulated = 12. Teacher 75 or more = 15. All teachers receive 2 personal leave days that can be used as sick leave.

EXAMPLES

Example 4

Sick Leave Policy Based on Work Year:

9-month teachers → **12 days**

10-month teachers → **14 days**

11-month teachers → **16 days**

Personal Leave = 3 days

Allotment – Comment

- Provide an explanation of the tier amounts.

✓ **The Normal Annual Allotments are 15, 17 and 19.**

✗ These are not granted days.

Job Category *

Teacher

Normal Annual Allotment(s) * Enter **ALL** of the Normal Annual Allotments for the selected Job Category. Include personal, business or other nonvacation leave days that are available for use as sick leave when given.

15.0



17.0



19.0



Use the field below to detail how members qualify for each of the above allotments.

Allotment - Comment *

Tiered Sick Leave Policy based on work year. 9-month teacher = 12, 10-month = 14, 11-month = 16. All teachers receive 3 personal leave days that can be used as sick leave.

REINSTATE SICK LEAVE DAYS

REINSTATE

Reinstate Sick Leave Days:

- An employer may have a policy that lets members get back previously reported sick leave days if they are rehired after leaving.
- **If this happens:**
 - Select “Yes” if the employer has this policy.
 - **Contact TRS** when a member is reinstated days.
 - The days will be removed from the member’s record.

Add Sick Leave

Report the amount of the normal annual allotment(s) of sick leave days provided to the members under the collective bargaining agreement, contracts and/or board policies. Include personal days, business days, and any other nonvacation days that can be used as sick leave.

Fiscal Year *

Job Category *

Normal Annual Allotment(s) * Enter **ALL** of the Normal Annual Allotments for the selected Job Category. Include personal, business or other nonvacation leave days that are available for use as sick leave when given.

Use the field below to detail how members qualify for each of the above allotments. ⓘ

Allotment - Comment *

Do you reinstate sick leave days upon an employee's return to employment? * ⓘ 0 / 3800

☐ Yes ☐ No ☐ Other

Do you have a policy to grant sick leave days in addition to the normal annual allotment during this Fiscal Year? * ⓘ

☐ Yes ☐ No

Save Cancel

Example

Example

- Member left employment in 2023-24.
 - Employer reported 22 sick leave days to TRS.
- Member was rehired in 2025-26.
 - Employer returned the 22 days and added them to the member's record for use.
- **Select “Yes” for the reinstate policy.**
- **Contact TRS** so we can remove the 22 days that were originally reported (since the employer gave them back to the member).

Reinstatement Information

Select Yes if when you rehire a TRS-covered employee, you return the sick leave days they had accumulated during their prior period of employment. If sick leave days are returned, notify TRS to remove the previously reported sick leave days. Select No if when you rehire a TRS-covered employee, they start their new period of employment with only the normal annual allotment of the year rehired. Select Other if you return sick leave days to some but not all TRS-covered employees or return some but not all of the previously reported sick leave days. When selecting Other, provide a detailed comment of the policies regarding reinstatement.

Do you reinstate sick leave days upon an employee's return to employment? *

☒ Yes ☐ No ☐ Other

Click  for Reinstatement Information

WHAT ARE GRANTED DAYS?

GRANTED DAYS

Granted Days = Extra days given in addition to the Normal Annual Allotment.

Examples of granted days:

- Extra sick or personal days for good attendance or not using leave
- Extra days for reaching a minimum accumulation of sick leave
- Unused vacation days converted to sick leave
- Unused personal leave that accumulates two-for-one as sick or personal leave
- Extra days given for working an extra duty

Rules to Follow

- The Illinois Administrative Code (Section 1650.350) requires the Available for Use formula.
- The Administrative Code always comes first, even if a contract says something different.
- The formula must be applied when a member terminates employment.
- Sick leave days that do not meet the formula cannot be reported.

Why This Matters

- To count as service credit, there must be a financial liability to the employer (the member must be able to use the days).
- Granted days may create a cost at retirement.
- If the formula is not followed, TRS may need to remove days during the audit.
- This could delay a member's retirement if they were relying on those days.

GRANTING EXAMPLES

EXAMPLE 1

“Superintendent shall receive twenty (20) calendar days of vacation annually at the start of each fiscal year, and shall be exclusive of legal holidays established in the Illinois School Code... Unused vacation days shall accumulate as sick days.”

Granted Days

- Vacation days are **not** reportable as sick leave days and not included in the normal annual allotment.
- If the Superintendent does not use all the vacation days, they convert into sick leave days. The converted days are granted days.



Vacation days are never reportable as sick leave and do not receive service credit. Since they are not part of the normal annual allotment, when they are converted to sick leave days they are granted days.

EXAMPLE 1

Setup in Gemini

Step 1: Choose the Job Category

Step 2: List the Normal Annual Allotment

- Superintendent receives 12 sick leave days and 2 personal leave days (can be used as sick) each year.

Step 3: Answer “Yes” to Granting Policy

Step 4: Describe the Granting Policy

Job Category *
Administrator

Normal Annual Allotment(s) * Enter **ALL** of the Normal Annual Allotments for the selected Job Category. Include personal, business or other nonvacation leave days that are available for use as sick leave when given.

14.0

Use the field below to detail how members qualify for each of the above allotments.

Allotment - Comment *
Superintendent 12 sick leave + 2 personal leave days.

Do you reinstate sick leave days upon an employee's return to employment? * 54 / 380

☐ Yes ☒ No ☐ Other

Do you have a policy to grant sick leave days in addition to the normal annual allotment during this Fiscal Year? *

☒ Yes ☐ No

Granting - Comment *
Superintendent receives 20 vacation days. If the days are not used, they roll into sick leave.

EXAMPLE 2

“A teacher who accumulates at least seventy (70) days of sick leave at the end of any school year shall be credited with an additional sixty (60) days of sick leave at the beginning of the next school year. A teacher who has accumulated at least one hundred and seventy (170) days of sick leave at the end of any school year shall be credited with an additional sixty (60) days of sick leave at the beginning of the next school year. A teacher who has accumulated at least two hundred and seventy (270) days of sick leave at the end of any school year shall be credited with an additional sixty (60) days of sick leave at the beginning of the next school year.”

Granted Days

- Teachers can earn **bonus sick leave days** for reaching certain sick leave balances.
- If a teacher ends the school year with **70, 170, or 270 sick days**, they receive **60 additional sick leave days** at the start of the next school year.



These extra 60 days are considered granted days because they are in addition to the normal annual allotment.

EXAMPLE 2

Setup in Gemini

Step 1: Choose the Job Category

Step 2: List the Normal Annual Allotment

- Teachers receive 12 sick leave days and 2 personal leave days each year.

Step 3: Answer “Yes” to Granting Policy

Step 4: Describe the Granting Policy

Job Category *
Teacher

Normal Annual Allotment(s) * Enter **ALL** of the Normal Annual Allotments for the selected Job Category. Include personal, business or other nonvacation leave days that are available for use as sick leave when given.

14.0 - +

Use the field below to detail how members qualify for each of the above allotments. ⓘ

Allotment - Comment *
All teachers receive 12 sick leave + 2 personal leave days.

Do you reinstate sick leave days upon an employee's return to employment? * ⓘ 61 / 380

☐ Yes ☒ No ☐ Other

Do you have a policy to grant sick leave days in addition to the normal annual allotment during this Fiscal Year? * ⓘ

☒ Yes ☐ No

Granting - Comment *
If a teacher ends the school year with 70, 170, or 270 sick days, they receive 60 additional sick leave days at the start of the next school year.

EXAMPLE 3 AND 4

“In the event an employee has taken no more than five (5) sick leave days in a school year, he/she will receive one (1) additional leave day in the subsequent school year.”

“Each personal day not used will convert to two (2) days of sick leave for the following year, unless the teacher has given notice of intent to retire, in which case each personal day will convert to one (1) day of sick leave.”

Granted Days

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



These extra days are granted days because they are above and beyond the regular normal annual allotment. The policy must be noted in Gemini.

WHAT IS THE AVAILABLE FOR USE FORMULA?

AVAILABLE FOR USE FORMULA

Step 1 – Workdays Remaining

- From the date sick leave days are added, count the **paid days remaining until retirement or termination.**
- Based on the member's **individual contract**:
 - Example: Administrator with a **260-day contract**
 - 1 year out = 260 days
 - 2 years out = 260 + 260 = 520 days
 - Example: Teacher with a **180-day contract**
 - 1 year out = 180 days
 - 2 years out = 360 days
- **If granted after the year starts, count the days left on their actual work calendar.**

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.

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

(_____)

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

AVAILABLE FOR USE FORMULA

Step 2 – Sick Leave on Record

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

Step 3 – Granted Days Available for Use

- If result is **positive** → Employer may grant up to that number of days.
- **If result is negative → Days cannot be granted.**
- Member must be able to get sick on the first day, exhaust all days on record, and still have granted days left to use.

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. _____
2. Subtract the number of sick leave days already on the member's record. (_____)
3. The difference is equal to the maximum number of additional days, if any, that may be added or reinstated and reported to TRS.



There must be a financial liability to the employer that the member can use the days to be reported for service credit.

AVAILABLE FOR USE EXAMPLES

EXAMPLE 1

Scenario 1:

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

EXAMPLE 1

Result:

✗ **The 130 extra days cannot be added to the member's record or reported.**

Reason:

- Member already had enough days (210) to cover the 180 remaining workdays.
- If the member had gotten sick on the first day of school, they had enough days on record to use for the entire year.
- The employer had no financial liability because the member could not have used the granted days.

Reporting:

- The days should not be added to the member's record.
- During the year, member uses **5 days** → leaving **205 days** unused.
- At termination, employer reports **205 unused days** to TRS.

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

EXAMPLE 2

Scenario 2:

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 2

Result:

- ✓ The 130 extra days can be added to member's record and reported to TRS.

Reason:

- If the member got sick on the first day of school, the member did not have enough days to cover both school years (360).
- The member could have been granted **up to** 150 days at the beginning of the year.

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

Scenario 3:

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 work 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 current 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 3

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.

Reason:

- When the days were added in January, there were only 265 days until the member retired.
- If the member got sick on the day the additional sick leave days were added, the member had enough days on record to cover the rest of the year and part of the next year.
- The member only needed 55 days to take them from that date in January until the date of retirement.

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

Scenario 4:

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 work 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**.

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 4

Result:

✗ The additional day cannot be added to the member's record or reported.

Reason:

- Member already had enough days (184) to cover the 180 remaining workdays.
- If the member had gotten sick on the first day of school, they had enough days on record to use for the entire year.
- The employer had no financial liability because the member could not have used the granted day.

Reporting:

- The day should not be added to the member's record.
- During the year, member uses **5 days** → leaving **179 days** unused.
- At termination, employer reports **179 unused days** to TRS.

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

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.

RESOURCES

[School Year Set Up Presentation](#)

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

[TRS Service Credit Tutorial](#)

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

