

## **6Hx19-2.53 PAYMENT OF ACCUMULATED LEAVE AT RETIREMENT OR DEATH**

The purpose of this Board rule is to establish Board policy for the payment of accumulated leave (sick leave and/or vacation leave) to eligible employees at retirement from PHCC or upon the death.

Payment of accumulated sick or annual leave will be made to a full-time employee upon retirement after the *sixth* year of service at the College. This benefit will be available provided the full-time employee has attained eligibility for retirement benefits and has made application for such benefits under the Florida Teachers Retirement System, the Florida Retirement System, the Florida State and County Employees Retirement System, the Optional Retirement Plan or participation in the Deferred Retirement Option Plan (DROP). The eligible portion of any accumulated leave due upon retirement as determined by IRS rules, will be deposited in the Board approved 401(a) Qualified Retirement Plan in accordance with the College's Plan document.

### **I. PAYMENT OF ACCUMULATED SICK LEAVE AT RETIREMENT - For all full-time employees who are not affected under Section II.**

Full-time personnel employed at Pasco-Hernando Community College (PHCC) will be eligible to receive payment for earned accumulated sick leave including sick leave earned at another Florida Community College, the Florida Department of Education, the State University System, a Florida district school board, or a state agency, and transferred into PHCC under Florida Statute 1012.865(2)(a). Transferred hours will be considered earned when originally earned; however, they may not be included in the payment calculation until they are recognized by PHCC in accordance with Florida Statute 1012.865(2)(a). Payment will be based upon the following amounts:

- a. After completion of six years of full-time college service until the completion of nine years of service, an amount equal to 45 percent of the number of accumulated sick leave days times the employee's current daily salary at the time of retirement.
- b. During the 10<sup>th</sup> year of service and thereafter, an amount equal to 50 percent of the number of accumulated sick leave days times the employee's current daily salary at retirement.
- c. Payment will be provided for accumulated sick leave to the beneficiary or to the employee's estate in accordance with criteria stated in Section I a or b if service is terminated by death.

If an employee retires and receives payment for accumulated sick leave as set forth

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above, all remaining unused sick leave shall become invalid; however, if an employee retires without receiving terminal pay benefits and interrupts retirement to return to employment, the sick leave credit shall be reinstated.

**II. PAYMENT OF ACCUMULATED SICK LEAVE AT RETIREMENT - For full-time employees other than instructional staff or educational support staff.**

Payment for accumulated sick leave for full-time employees who are in positions **other than** those defined in Section II a. as educational support positions and instructional staff positions shall not exceed the amount as calculated in II c., II d., and II e.

- a. "Instructional staff" shall be used synonymously with the word "teacher" or "faculty" and includes faculty members, librarians, counselors, and other comparable members engaged in an instructional capacity in the community college and whose salaries are expensed to GL codes 52000-52099.

"Educational support employee" means any person employed by a community college as an educational or administrative paraprofessional; a member of the operations, maintenance, or comparable department; or a secretary, clerical or comparable level support employee. These employees' salaries are expensed to general ledger (GL) codes 52300-54599.

- b. Individuals will be eligible to accumulate sick leave days until their date of retirement. Only sick leave days earned at PHCC and those transferred from any authorized agency (as described in Section I) are eligible to be paid.
- c. Payment for unused sick leave accumulated prior to July 1, 2001, shall be made according to the processes outlined in Section I of this Rule.
- d. Payment for unused sick leave accumulated on or after July 1, 2001, shall be determined by multiplying the number of hours (a maximum of 1,920 hours) by 25% and then multiplying the resulting product by the final daily rate during the fiscal year in which the employee retires. (This calculation results in the maximum amount of payment for these unused hours, in accordance with law, being limited to 60 days of actual payment.)
- e. If the employee has for terminal pay purposes an accumulated sick leave balance of 60 days of pay or more on June 30, 2001, sick leave earned after that date may

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not be accumulated for terminal-pay purposes until the accumulated sick leave balance for terminal pay purposes as of June 30, 2001, is less than 60 days of pay.

- f. Sick leave used in the course of employment at PHCC on or after July 1, 2001, will be charged to accumulated sick leave earned after July 1, 2001. When accumulated sick leave earned after July 1, 2001, has been exhausted, then the sick leave earned prior to July 1, 2001, will be charged for the sick leave used.

**III. PAYMENT OF ACCUMULATED VACATION (ANNUAL) LEAVE AT RETIREMENT**

- a. Upon retirement of employment with the PHCC, a full-time employee with accumulated and unused vacation leave to his/her credit shall be paid at his/her current daily salary for up to 500 hours.
- b. Payment for accumulated vacation leave will be provided to the beneficiary or to the employee's estate in accordance with the criteria stated in Section III a., if employment is terminated by death and the employee has a minimum of six years of service at PHCC.
- c. If the deceased employee does not meet the criteria of a minimum of six years of service at PHCC, then the beneficiary or employee's estate is paid up to the maximum of 30 days (240 hours) in accordance with District Board of Trustees Board Rule 6Hx19-2.19.

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5/17/94; 9/17/96; 10/21/97; v3/08/00; \*6/26/01; 7/17/01; 6/18/02;  
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Date Effective: 2/21/77; 11/19/79; 10/21/85; 11/16/87; 3/20/89; \*4/28/92; 6/16/92;  
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Legal Authority:

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General Authority: Florida Statutes: 1001.64; 1001.65; 1012.865

Other References:

Law Implemented: Florida Statutes: 1001.64(1)(2)(4)(18)(43)(44);  
1001.65(1)(3)(16)(25); 1012.865

Proposer: Katherine M. Johnson, President

\*Emergency Adoption

■President's Cabinet Approval - Non-Substantive/Editorial