

## **Conversion of Sick Leave to Creditable Days for Retirement Purposes**

If you are covered under the CSRS Retirement System (CSRS) all of your sick leave is creditable for inclusion in calculation of their retirement pay.

Federal workers under the Federal Employees Retirement System (FERS) will now be able to count 50% of their unused sick leave as creditable service in calculating their retirement annuity. This new benefit started on 28 October 2009 and will last until 31 December 2013. It is anticipated that FERS employees will be able to credit 100% of sick leave in retirement annuity calculations starting in January 2014. The Office of Personnel Management will be issuing final regulations, however it is not expected that different rules will be used for crediting of unused sick leave for retiring FERS employees and for retiring CSRS employees.

### **Credit for Unused Sick Leave**

If an employee (1) retires on an immediate annuity or (2) dies leaving a widow, widower, or former spouse entitled to a survivor annuity, their service will be increased by the days of unused sick leave to the employee's credit under a formal leave system. The days of unused sick leave that are added are used only in counting the number of years and months of service for annuity computation purposes. The sick leave cannot be used in computing the employee's "high-3" average salary or for meeting the minimum length of service for retirement eligibility.

In general, the leave system charges 8 hours of sick leave for one day's absence, 8 hours of unused sick leave constitutes one day of credit. Days are converted to months and years on the basis of a 2087 hour work year. To compute the additional credit for sick leave at retirement, add the months and days of sick leave to the months and days of actual service.

## EXAMPLES

Retiring CSRS employees: 644 hours sick leave

Actual service	30 years, 4 months, 16 days
*Sick leave at retirement:	<u>3 months, 21 days</u>
Total credit:	30 years, 8 months, 7 days

FERS Employees who are retiring before 31 Dec 13: 50% of 644 hours sick leave =  
322 hours

Actual service	30 years, 4 months, 16 days
*50 % of Sick leave at retirement:	<u>1 month, 26 days</u>
Total credit:	30 years, 6 months, 12 days

Only years and full months of service are used in the annuity computation. Additional days are dropped. In the examples, the 7 days would be dropped for the CSRS employee and 12 days would be dropped for the FERS employee in the examples above. Employees can use the conversion table to find the additional service time credit provided by unused sick leave. If the employee's regular tour of duty is other than an average of 8 hours per day, they cannot use this table; they should check with their CPAC or the Army Benefits Center on how to convert unused sick leave into additional service.

### How to Use This Table

Find the number in the table closest to the number of hours of unused sick leave. Obtain this figure from the most recent pay stub and then add any additional hours that the employee will accrue up to their retirement date. Federal employees earn 4 hours of sick leave each pay period, every two weeks. In the horizontal column shows the number of months and in the vertical column the remaining number of days. (If the number of hours falls between two figures shown on the table, use the next higher figure).

SICK LEAVE CONVERSION CHART

Table of Converting Unused Sick Leave Into Additional Service												
Months	0	1	2	3	4	5	6	7	8	9	10	11
Days												
0	0	174	348	522	696	870	1044	1217	1391	1565	1739	1913
1	6	180	354	528	702	875	1049	1223	1397	1571	1745	1919
2	12	186	360	533	707	881	1055	1229	1403	1577	1751	1925
3	17	191	365	539	713	887	1061	1235	1409	1583	1757	1931
4	23	197	371	545	719	893	1067	1241	1415	1589	1762	1936
5	29	203	377	551	725	899	1073	1246	1420	1594	1768	1942
6	35	209	383	557	731	904	1078	1252	1426	1600	1774	1948
7	41	215	388	562	736	910	1084	1258	1432	1606	1780	1954
8	46	220	394	568	742	916	1090	1264	1438	1612	1786	1960
9	52	226	400	574	748	922	1096	1270	1444	1618	1791	1965
10	58	232	406	580	754	928	1102	1275	1449	1623	1797	1971
11	64	238	412	586	760	933	1107	1281	1455	1629	1803	1977
12	70	244	417	591	765	939	1113	1287	1461	1635	1809	1983
13	75	249	423	597	771	945	1119	1293	1467	1641	1815	1989
14	81	255	429	603	777	951	1125	1299	1473	1646	1820	1994
15	87	261	435	609	783	957	1131	1304	1478	1652	1826	2000
16	93	267	441	615	789	962	1136	1310	1484	1658	1832	2006
17	99	273	446	620	794	968	1142	1316	1490	1664	1838	2012
18	104	278	452	626	800	974	1148	1322	1496	1670	1844	2018
19	110	284	458	632	806	980	1154	1328	1502	1675	1849	2023
20	116	290	464	638	812	986	1160	1333	1507	1681	1855	2029
21	122	296	470	644	817	991	1165	1339	1513	1687	1861	2035
22	128	302	475	649	823	997	1171	1345	1519	1693	1867	2041
23	133	307	481	655	829	1003	1177	1351	1525	1699	1873	2047
24	139	313	487	661	835	1009	1183	1357	1531	1704	1878	2052
25	146	319	493	667	841	1015	1189	1362	1536	1710	1884	2058
26	151	325	499	673	846	1020	1194	1368	1542	1716	1890	2064
27	157	331	504	678	852	1026	1200	1374	1548	1722	1896	2070
28	162	336	510	684	858	1032	1206	1380	1554	1728	1902	2075
29	168	342	516	690	864	1038	1212	1386	1560	1733	1907	2081

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