

Any employee of the School Board shall be eligible for terminal sick leave pay at the time of normal retirement provided that normal retirement coincides with termination or at the time of termination from the Deferred Retirement Option Program (DROP).

“Normal Retirement”, for those employees in the Florida Retirement System defined benefit program (pension plan) is defined as follows: for employees initially enrolled before July 1, 2011, having completed 30 years of creditable service regardless of age, or having completed 6 years of service and reached age 62; for employees initially enrolled on July 1, 2011 or after, having completed 33 years of creditable service regardless of age, or having completed 8 years of service and reached age 65.

“Normal Retirement” for those employees in the Florida Retirement System Public Employee Optional Retirement Program (investment plan) is as follows: for employees initially enrolled before July 1, 2011, having completed 30 years of creditable service regardless of age, or having completed 1 year of creditable service and reached age 62; for employees initially enrolled on July 1, 2011 or after, having completed 33 years of creditable service regardless of age, or having completed 1 year of creditable service and reached age 65.

Payment shall be made to the beneficiary of an employee if service is terminated by death. Only sick leave days earned in Calhoun County, Florida will be considered in determining terminal pay.

I. Instructional Staff and Educational Support Employees

Terminal pay for accumulated sick leave shall be paid at the daily base rate of pay at the time of retirement. Payment shall be calculated according to the following:

- A. During the first three (3) years of service in the District, the daily rate of pay multiplied by thirty-five (35%) times the number of days of accumulated sick leave.
- B. During the next three (3) years of service in the District, the daily rate of pay multiplied by forty percent (40%) times the number of days of accumulated sick leave.
- C. During the next three (3) years of service in the District, the daily rate of pay multiplied by forty-five percent (45%) times the number of days of accumulated sick leave.

- D. During the next three (3) years of service in the District, the daily rate of pay multiplied by fifty (50%) times the number of days of accumulated sick leave.
- E. During the next (2) two years of service in the District, the daily rate of pay multiplied by sixty (60%) times the number of days of accumulated sick leave shall be paid.
- F. During and after the (15th) fifteenth year of service the daily rate of pay multiplied by seventy-five (75%) times the number of days of accumulated sick leave shall be paid.

II. Other Full-Time Employees

Other full-time employees who are not classified as instructional staff or educational support employees as defined by law shall be eligible for terminal sick leave payment at the time of normal retirement as follows:

- A. Terminal pay from sick leave accrued prior to July 1, 2004 shall be paid at the daily base rate of pay at the time of retirement.
- B. Terminal pay for sick leave accrued after June 30, 2004 shall be paid at the base rate of pay at the time it was earned.
- C. Payment shall be calculated according to the schedule in 1 A.- 1D.

III. The school board will not pay terminal leave benefits to any re-hired employee who has previously retired.

IV. Beginning July 1, 2015, payment of benefits for accrued annual (vacation) leave shall not exceed twenty-five (25) days and shall be payable only upon retirement, termination, or a transfer from a position in which annual leave could accumulate to one in which annual leave cannot be accumulated. If an employee elects to participate in the Deferred Retirement Option Program (DROP), upon their initial participation, they will be paid, upon request, for all their accrued annual leave at their daily rate of day for up to the twenty-five (25). The annual leave payment will be included in the DROP participant's final certification of salary submitted to the Division of Retirement.

An employee who has elected a lump-sum payment of annual leave upon beginning participation in DROP will not be eligible to receive a second lump-sum payment upon termination, except to the extent that the employee has earned additional annual leave which combined with the original lump-sum payment does not exceed twenty-five (25) days.

STATUTORY AUTHORITY: 1001.41, 1012.22, 1012.23, F.S.
LAW(S) IMPLEMENTED: 1001.43, 1012.65, F.S.
STATE BOARD OF EDUCATION RULE(S): 6A-1.052
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