



SECTION V: EMPLOYEES

POLICY 5230

PAYMENT of ACCUMULATED SICK LEAVE and VACATION at RETIREMENT

The Board of Education is committed to optimizing monetary benefits for District retirees. The Board participates in a special pay plan that allows school districts to make **non-elective employer contributions** to the District's 403(b) Plan of a qualifying retiree's unused accumulated sick and vacation pay that would have otherwise been paid directly to the retiring employee. This plan saves certain payroll taxes for both the retiree and the District.

Payment of unused accumulated Sick Leave will be made **only** to qualifying employees who meet the eligibility requirements of the special pay plan listed below, and they must receive payment for their unused accumulated Sick Leave through the District's non-elective contribution to the 403(b) Plan. Other employees, who do not meet the eligibility requirements of the special pay plan, are **not** eligible to receive any payment for their unused accumulated sick leave.

All terminating employees (whether retiring or not) who are eligible for a paid Vacation benefit will receive payment for their unused accumulated Vacation. Employees meeting the eligibility requirements of the special pay plan listed below must receive payment for their unused accumulated Vacation through the District's non-elective contribution to the 403(b) Plan. All other employees, who are not eligible for the special pay plan, will receive payment for their unused accumulated Vacation directly from Payroll, subject to all applicable payroll withholdings.

Eligibility Requirements – Certified Teachers

Upon retirement from the education profession, certified teachers must meet the following criteria to be eligible to participate in the special pay plan:

- Be at least age sixty-two (62), **Or**
- Have a combination of creditable years of service and age that total eighty (80) for those teachers hired before July 1, 1992, **Or**
- Have a combination of creditable years of service and age that total ninety (90) for those teachers hired on or after July 1, 1992, **Or**
- Early retirement with TRS with a reduced benefit beginning as early as age 55,

And

- Have at least ten (10) **consecutive** years of service with Broken Arrow Public Schools **immediately prior** to retirement, *or twenty (20) cumulative years of service with Broken Arrow Public Schools.*

For certified teachers, unused accumulated Sick Leave will be paid at the current daily rate for **certified** substitutes (pro-rated for partial days) in effect at the time of their retirement, up to a maximum of one hundred twenty (120) days. Unused accumulated Vacation will be paid at the current base pay rate of the employee in effect at the time of their retirement, up to a maximum of thirty (30) days.



SECTION V: EMPLOYEES

POLICY 5230

PAYMENT of ACCUMULATED SICK LEAVE and VACATION at RETIREMENT

Eligibility Requirements – Administrators and Employees on Non-Administrative Salary Schedule

Upon retirement from the education profession, administrators must meet the following criteria to be eligible to participate in the special pay plan:

- Be at least age sixty-two (62), **Or**
- Have a combination of creditable years of service and age that total eighty (80) for those administrators hired before July 1, 1992, **Or**
- Have a combination of creditable years of service and age that total ninety (90) for those administrators hired on or after July 1, 1992, **Or**
- Early retirement with TRS with a reduced benefit beginning as early as age 55,

And

- Have at least ten (10) **consecutive** years of service with Broken Arrow Public Schools **immediately prior** to retirement, *or twenty (20) cumulative years of service with Broken Arrow Public Schools.*

For certified administrators, unused accumulated Sick Leave will be paid at the current daily rate for **certified** substitutes (pro-rated for partial days), and for support administrators, unused accumulated Sick Leave will be paid at the current daily rate for **non-certified** substitutes (pro-rated for partial days), up to a maximum of one hundred twenty (120) days. Unused accumulated Vacation will be paid at the current base pay rate of the employee in effect at the time of their retirement, up to a maximum of thirty (30) days.

Eligibility Requirements – Support Employees

Upon retirement from the education profession, support employees must meet the following criteria to be eligible to participate in the special pay plan:

- Be at least age fifty-five (55)

And

- Have at least ten (10) **consecutive** years of service with Broken Arrow Public Schools **immediately prior** to retirement, *or twenty (20) cumulative years of service with Broken Arrow Public Schools.*

For support employees, unused accumulated Sick Leave will be paid at the current daily rate for **non-certified** substitutes (pro-rated for partial days) in effect at the time of their retirement up to a maximum of one hundred twenty (120) days. Unused accumulated Vacation will be paid at the current base pay rate of the employee in effect at the time of their retirement, up to a maximum of thirty (30) days.

Source: *Broken Arrow Board of Education policy adoption, November 4, 2002.*
Broken Arrow Board of Education policy revised, July 13, 2009.
Broken Arrow Board of Education policy revised, October 13, 2014.
Broken Arrow Board of Education policy revised, May 9, 2016.
Broken Arrow Board of Education policy revised, September 12, 2016.
Broken Arrow Board of Education policy revised, July 10, 2017.
Broken Arrow Board of Education policy revised, June 25, 2018.