



October 30, 2007

Payroll Letter 916
Supersedes Payroll Letter 905

To: Agency HR Specialists, Payroll Specialists, Budget Specialists, Benefits Specialists, Labor Relations Specialists, and Regulatory Requirements Specialists of All Departments, Institutions, Boards and Commissions

From: Dan R. Parks, State Payroll Administrator

Subject: Sick and Personal Leave Conversion - 2007

Each year, full-time employees and part-time employees have conversion options with regard to sick leave and personal leave credit from the previous year. This year's leave conversion will occur pay end date November 24, 2007, payday December 7, 2007. Employee options are:

- Conversion to cash of all or any portion of the difference between the maximum sick leave accrual for the benefit year, less the number of sick leave hours used;
- Conversion to cash of all or any portion of the unused personal leave accrual from the benefit year that has just ended;
- Conversion of personal leave to sick leave; or
- Personal leave balance may be carried forward except those hours which exceed the maximum allowable balance

The maximum hours of conversion are as follows:

Union or Employee Affiliation	CBU	Sick Leave	Personal Leave
Ohio State Troopers Association (OSTA)	01, 15	80	40
Fraternal Order of Police (FOP)	02, 46, 48	80	40
Ohio Civil Service Employees Association (OCSEA)	03, 04, 05, 06, 07, 08, 09, 13, 14, 45, 50	80	40
State Council of Professional Educators (SCOPE)	10	80	40
United Health Care & Social Service Union (1199)	11, 12	72	60
Communication Workers of America (CWA)	40	80	48
Exempt	22, 41, 47, 51	80	40

To inform employees of their options and provide a means for them to communicate their choice to their respective agency, letters will be prepared for each eligible employee. These letters will be distributed to employees with their paycheck or advice statement on November 9, 2007. Each employee should record his or her choices, sign and return the letter to their agency **no later than** November 21, 2007. Agencies will have until November 29, 2007 to process the appropriate entries in OAKS so that the payouts occur on the December 7th pay check.

The letters reflect sick and personal leave balances as of pay end date October 13, 2007. OAKS will automatically adjust any requests for payment or conversion to reflect sick and/or personal leave used between October 14, 2007 and November 24, 2007. Sick leave balances will be carried forward unless otherwise requested. Personal leave balances in excess of the allowable maximum, will be paid without request. **Please note** - Any sick or personal leave compensation adjustments processed thru OAKS Time and Labor should result in correct sick and personal leave payouts. If an agency adjusted sick or personal leave compensation using an Additional Pay entry, then the December conversion payout amounts may be incorrect. Sick and Personal Leave YTD accumulators (accruals and usages) are not updated from Additional Pay entries.

Sick leave conversion will be paid at a percentage of the employee's regular rate of pay determined by the number of sick leave hours used in the preceding 12 month period and the bargaining unit (see tables below), while personal leave will be paid at one hour for each one hour converted. Such payments are subject to 25.0% federal tax, 3.5% state tax, Medicare, municipal income tax, and child support withholding. Payments are not subject to retirement contributions.

Conversion Rate for Bargaining Units 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 13, 14, 15, 50 & Exempts

Sick Leave Hours Used	Percentage of Regular Rate
0 Hours	80%
0.1 Hours to 8 Hours	75%
8.1 Hours to 16 Hours	70%
16.1 Hours to 24 Hours	65%
24.1 Hours to 32 Hours	60%
32.1 or More Hours	55%

Conversion Rate for Bargaining Unit 45

Sick Leave Hours Used	Percentage of Regular Rate
0 Hours	75%
0.1 Hours to 8 Hours	70%
8.1 Hours to 16 Hours	65%
16.1 Hours to 24 Hours	60%
24.1 Hours to 32 Hours	55%
32.1 or More Hours	50%

Conversion Rate for Bargaining Units 11 and 12

Sick Leave Hours Used	Percentage of Regular Rate
0 Hours	75%
0.1 Hours to 8 Hours	70%
8.1 Hours to 16 Hours	65%
16.1 Hours to 24 Hours	60%
24.1 or More Hours	55%

The Attorney General’s Office (CBU 46 and 48) will convert sick leave at one hour for every two hours of sick leave (50%). The Treasurer of State (CBU 55 and 56), Secretary of State (CBU 40 and 41), and firefighters in CBU 07, will be provided with additional instructions concerning their leave conversion options.

Posting Sick and Personal Leave Conversions

Agencies should use the following OAKS Time Reporting Codes (TRC) for processing December conversions. The TRC may be entered on any day in the pay period, but needs to be entered only on one day.

- PRSCS – Dec Conv Personal Leave to Sick
- PRSCV – December Conv Personal Leave
- SCKCV – December Conv Sick Leave

DRP/drp