Leave Conversion Policy Delaware County Board of Developmental Disabilities

Board	Effective	Board Review
Resolution #	Date	Date
17-02-15	February 17, 2017	February 16, 2017

Annual Conversion:

Full-time employees meeting the established criteria below may convert sick leave as per this policy:

In order to be eligible for sick leave conversion the employee must:

- maintain a balance of one (1) year's sick leave accrual
- be on active pay status as of January 1st of the current year
- complete a sick leave conversion request and submit to the administrative office by the deadline established

Leave can only be converted in the year it is earned. Payments for converted leave are earnable salary when conversion does not exceed what one could accumulate in 25 pay periods less any leave taken during the time period. For a full-time employee the 25 pay equivalent would be 115.0 hours maximum for conversion purposes. Employees working less than a full-time schedule will have their available conversion leave figured individually based on their work schedule. The conversion calendar year is defined as the first full pay period in January thru the 25th pay of the year or through the 26th pay in years with 27 pays. Accrual outside the pay periods defined in "conversion calendar year" will not be included in the conversion.

For example, an employee who accrues 115 hours of sick leave in a calendar year and uses 40 hours of sick leave during that same calendar year is eligible to convert 75 hours of sick leave.

Sick leave conversion is based upon the sick leave balance as of the end of the 25th pay of the year (or through the 26th pay in years with 27 pays). Actual payment of the sick leave conversion will be made on the second pay day in January of the following calendar year and will be subject to all normal payroll deductions (i.e., payroll taxes, retirement, etc.).

Converted sick leave shall be paid at 50% of the employee's base hourly rate of pay for the pay period in which the conversion is made.

Conversion of sick leave will reduce the employee's sick leave balance by the amount of sick leave converted.

Eligible employees will receive notice of their sick leave conversion option and may elect to receive all or part of their annual conversion authorization or carry their sick leave balance

forward. Cash conversion will be made only for those completing the conversion request by the deadline indicated.

Donated sick leave shall never be converted to cash.

The leave conversion policy must be reviewed, and approved by the Delaware County Board of Developmental Disabilities and thereafter submitted to OPERS by March 1st of each year.

Vacation Conversion:

Full-time employees meeting the established criteria below may be eligible to convert vacation as per this policy.

In order to be eligible for vacation conversion the employee must:

- maintain a balance of one (1) year's vacation accrual
- be on active pay status as of January 1st of the current year
- complete an *Application for Vacation Conversion* and submit to the administrative office by the deadline established

Leave can only be converted in the year it is earned. Payments for converted leave are earnable salary when conversion does not exceed what one could accumulate in 25 pay periods less any leave taken during the year. Conversion is as follows:

VACATION EARNED	HOURS AVAILABLE TO CONVERT
2 weeks	3.1 * 25 pays = 77.5 hours
3 weeks	4.6 * 25 pays = 115.0 hours
4 weeks	6.2 * 25 pays = 155.0 hours
5 weeks	7.7 * 25 pays = 192.5 hours

Calendar year is defined as the first full pay period in January thru the last full pay period in December. Accrual outside the pay periods defined in "calendar year" will not be included in the conversion. For example, an employee who accrues 115 hours of vacation in a calendar year and uses 40 hours of vacation during that same calendar year is eligible to convert 75 hours of vacation leave.

Vacation conversion is based upon the vacation balance as of the end of the last pay period in December of the calendar year. Actual payment of the vacation conversion will be made on the second pay day in January of the following calendar year and will be subject to all normal payroll deductions (i.e., payroll taxes, retirement, etc.).

Converted vacation leave shall be paid at 100% of the employee's base, hourly rate of pay for the pay period in which the conversion is made.

Conversion of vacation leave will reduce the employee's vacation leave balance by the amount of vacation leave converted.

Eligible employees will receive notice of their vacation leave conversion option and may elect to receive all or part of their annual conversion authorization or carry their vacation leave balance forward. Cash conversion will be made only for those completing the *Application for Vacation Conversion* by the deadline established.

The leave conversion policy must be reviewed, and approved by the Delaware County Board of Developmental Disabilities and thereafter submitted to OPERS by March 1st of each year.