Basic Sick Leave

A basic sick leave day is equivalent to one day's paid leave of absence per monthly pay period due to illness or injury. CalSTRS members can earn up to 12 basic sick leave days per year. Excess sick leave days are the total number of days granted by the district in excess of total basic sick leave days.

Work and Paid 12 Months = 12 days of basic sick days.
Work and Paid 11 Months = 11 days of basic sick days.
Work and Paid 10 Months = 10 days of basic sick days.

Excess Sick Leave

Example: An employee who works and is paid 12 months, but receives 15 days of sick leave per year. The employee earns 12 basic sick days plus 3 days of excess sick leave per year.

At retirement, the employee receives additional service credit for all unused basic sick days and CalSTRS bills the last employing district the unused excess sick days. The district must certify the number of unused basic and excess sick leave days in the Express Benefit Report (Unused Sick Leave) form SR-0554E.

Common audit finding

How should Sick Leave be Deducted?

Education Code section 22724(a) states, "To determine the number of excess sick leave days to which a member is entitled when he or she retires, the employer shall deduct the days of sick leave used by the member from the member's accumulated and unused sick leave balance according to the following method:

(1) Sick leave usage shall first be deducted from the accumulated and unused sick leave balance existing on July 1, 1986.

(2) Sick leave usage shall next be deducted from basic sick leave days granted to the member by an employer after June 30, 1986.

(3) Sick leave usage shall then be deducted from any excess sick leave days granted to the member by an employer after June 30, 1986.

(4) Upon request from the board, the employer shall submit sick leave records of past years for audit purposes.

Districts have been cited for failing to exhaust members' ***basic*** sick leave balances first, as stated in Ed Code 22724, prior to reducing the ***excess*** sick leave balances. In addition, CalSTRS is also finding that districts are not separately tracking basic sick days and excess sick days in their leave records.

Express Benefit Report

SR 0554E rev 01/17

SAMPLE

CALSTRS
California State Teachers' Retirement System
P.O. Box 15275, MS 65
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

Members: Complete *only* section 1, then submit a form to each employer you performed CalSTRS-creditable service during your last school year. This form allows you to request your accumulated unused sick leave balance and employment information from your last employer(s). Credit for unused sick leave is included in your final retirement benefit calculation. **This form is not an application for a benefit. You must submit your *Service Retirement Application* to CalSTRS before you'll receive your CalSTRS retirement benefit.**

Employers: Complete sections 2-4 and return directly to CalSTRS. This form is used to report employment and sick leave benefit information, including the termination of employment and unused and excess sick leave. This form must be certified by the county superintendent or an authorized designee. Employers are required to certify employment termination and sick leave information within 30 days of the member's retirement date or the date CalSTRS receives his or her retirement application, whichever is later. CalSTRS may assess penalties for delinquent reports.

Section 1: Member Information (To be completed by member)

NAME (LAST, FIRST, INITIAL) CLIENT ID OR SOCIAL SECURITY NUMBER

MAILING ADDRESS DATE OF BIRTH (MM/DD/YYYY)

CITY STATE ZIP CODE HOME TELEPHONE ( )

POSITION TITLE

REQUESTED RETIREMENT DATE

☐ I had more than one employer during my last school year of CalSTRS-covered employment.

Members: Stop here and forward this form to each of your last employer(s) to complete and return to CalSTRS.

Section 2: Employer Information

(To be completed by last employer(s) and returned directly to CalSTRS)

☐☐–☐☐☐ ( )

COUNTY AND DISTRICT CODE (FIVE DIGITS) EMPLOYER CONTACT NAME EMPLOYER TELEPHONE

EMPLOYER ADDRESS CITY STATE ZIP CODE

EMPLOYER EMAIL ADDRESS EMPLOYER FAX ( )

LAST DAY OF WORK, VACATION OR COMPENSATED APPROVED LEAVE. (MM/DD/YYYY)
(THIS DATE MUST BE EARLIER THAN THE RETIREMENT DATE.)

By signing this form, I certify the member will have terminated all CalSTRS creditable service with this district before his or her retirement date.

Continued on reverse side.

District: Complete the form and mail directly to CalSTRS

SR0554E

EXPRESS BENEFIT REPORT • REV 01/17 • PAGE 1 OF 2

Express Benefit Report continued

SAMPLE

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

MEMBER'S NAME (LAST, FIRST, INITIAL) CLIENT ID OR SOCIAL SECURITY NUMBER

Section 2: Employer Information continued

Sick Leave Days
Report unused and excess sick leave as of the member's anticipated last day of paid employment. If the *Express Benefit Report* form is submitted before the last day of work, vacation or compensated approved leave and the member uses sick leave after submitting this form, the district must submit a correction on the *Employment Termination or Sick Leave Data Correction* form to CalSTRS to ensure the member receives an accurate final benefit. The form is available on SEW, CalSTRS Secure Employer Website, or at CalSTRS.com/forms.

Unused Sick Leave Report/Unused Excess Sick Leave Billing
If the employee has no accumulated unused sick leave days, enter zero.

Accumulated Unused Regular Sick Leave Days		*Unused Excess Sick Leave Days**		*Total Sick Leave*	*Contract Base Service Days*
	+		=		
Days only		Days only		Days only	Not less than 175 days

**To determine unused excess sick leave days: First deduct sick leave usage from any unused sick leave balances as of July 1, 1986. Next, deduct sick leave usage from basic sick leave days granted after June 30, 1986. Last, deduct sick leave usage from any excess sick leave days granted after June 30, 1986.*

Section 3: Employer Final Compensation Information (To be completed by employer)

☐ **One-year final compensation**
I certify pursuant to the district bargaining agreement that the present-value payment for one-year final compensation will be made to CalSTRS within 30 days of receiving billing for the member, who has fewer than 25 years of service credit.

☐ **I have attached a written agreement demonstrating the member is eligible for one-year final compensation.** Please attach only the relevant pages of the written agreement that demonstrate the member's eligibility for one-year final compensation.

For CalSTRS 2% at 60 members (first hired on or before December 31, 2012; see the *Member Handbook* for other requirements): Those who have at least 25 years of service credit are eligible for one-year final compensation. Employers may also provide one-year final compensation to those with fewer than 25 years of service credit in collective bargaining agreements entered into, extended, renewed or amended before January 1, 2014.

For CalSTRS 2% at 62 members (first hired on or after January 1, 2013): These members are not eligible for one-year final compensation.

☐ **Final compensation—salary reduction**
I certify that because of a reduction in school funds, the member's salary was reduced during the following school year(s) ____/____.
The member's final compensation does not have to be based on consecutive periods of time.

Section 4: Required Signatures

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.
I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year in jail and/or a fine of up to $5,000 (Education Code section 22010).

PRINT NAME OF SUPERINTENDENT OR AUTHORIZED DESIGNEE ( ) TELEPHONE

OFFICIAL TITLE ( ) FAX

SIGNATURE (SUPERINTENDENT OR AUTHORIZED DESIGNEE) DATE (MM/DD/YYYY)

PAGE 2 OF 2 • EXPRESS BENEFIT REPORT • REV 01/17

District: Complete the form and mail directly to CalSTRS

SAMPLE

Express Benefit Report—Information and Instructions

The *Express Benefit Report* form is used to request accumulated unused sick leave balances and employment termination information from your employer(s) during your last school year for whom you performed CalSTRS creditable service.

This form must be completed and submitted even if your unused sick leave balance at the time of retirement is zero.

Each employer must report and certify required employment information on this form to comply with California law:

- For retirements effective on or after January 1, 2013, each of your employers during the last school year in which you earned service credit can submit an *Express Benefit Report* form if your unused sick leave was not transferred between districts. Your last employer is required to submit an *Express Benefit Report* form to certify your employment termination and last day of work, vacation or compensated approved leave.
- For retirements effective before January 1, 2013, only your last employer can report unused sick leave. Your last employer is required to submit this form to certify your employment termination and last day of work, vacation or compensated approved leave.

Credit for unused sick leave is included in the calculation of your retirement benefit. You must submit your *Service Retirement Application* to CalSTRS before you'll receive your CalSTRS retirement benefit. If your employer submits this form after you submit your retirement application, it will not delay your *initial* benefit. Your full benefit will be calculated when the *Express Benefit Report* form is processed. You will receive a payment for any accumulated difference.

An award letter with the updated information will be mailed to you. Contact your employer if there are discrepancies between your records and what your employer reported to CalSTRS.

Members, please do not submit this form to CalSTRS. Complete section 1, then give the form to your employer(s). Your employer(s) will return the *Express Benefit Report* form directly to CalSTRS after completing sections 2–4.

SECTION 1: MEMBER INFORMATION (TO BE COMPLETED BY MEMBER)

Enter your full name as it appears on your Social Security card, Client ID or Social Security number, date of birth, mailing address, telephone number, position title and retirement date listed on your *Service Retirement Application*.

Complete only section 1 of the *Express Benefit Report* form and give the form and these instructions to each of your last employer(s). Your employer(s) will complete sections 2–4 and return the form directly to CalSTRS. Your last employer(s) must complete and certify the information in the remaining sections.

If your retirement date is on or after January 1, 2013, and you had multiple employers during the last school year of CalSTRS-covered employment, mark the box indicating this. Each employer will need a copy of this form.

SECTION 2: EMPLOYER INFORMATION (TO BE COMPLETED ONLY BY EMPLOYER)

County and District Codes: Enter the appropriate five-digit county and district codes. Example: Kern County, Edison, would be 15-012. Contact your CalSTRS liaison if you are unsure of your code.

Employer Contact Name, Address and Telephone: Enter the name, mailing and email addresses, and phone and fax numbers of the person CalSTRS should contact if there are questions about information submitted on this form.

Last Date of Work, Vacation or Compensated Approved Leave: Enter the date of the member's last day of work, vacation or compensated approved leave. If the member was on a compensated approved leave or a leave of absence, enter the date of the last actual day of that leave. *This date must be before the member's retirement date.*

Sick Leave Days

Accumulated Unused Regular Sick Leave Days

Enter the number of accumulated unused sick leave days the member will have as of the last day of paid employment.

Unused Excess Sick Leave Days

Enter the number of accumulated unused excess sick leave days the member will have as of the last day of paid employment. Excess sick leave is sick leave granted by the employer after June 30, 1986, that exceeds one day of sick leave per pay period of at least four weeks.

If you granted or accepted the transfer of excess sick leave for the member, CalSTRS will bill you for the present-value cost of the unused excess sick leave you report. If we don't receive your payment within 30 days, we will recalculate the present-value cost to include interest. This applies only if you're reporting unused excess sick leave days.

Express Benefit Report—Information and Instructions continued

SAMPLE

To determine unused excess sick leave days: First deduct sick leave usage from any unused sick leave balances as of July 1, 1986. Next, deduct sick leave usage from basic sick leave days granted after June 30, 1986. Last, deduct sick leave usage from any excess sick leave days granted after June 30, 1986.

Total Sick Leave Days
Accumulated Unused Regular Sick Leave Days + Unused Excess Sick Leave Days = Total Sick Leave Days

Contract Base Service Days (final year)
To determine Contract Base Service Days, subtract the number of school and legal holidays from the full-time equivalent, if they are included in the FTE. The base service days cannot be fewer than 175 days. FTE is the number of days that a person is required to work in that position for the school year if employed full time.

SECTION 3: EMPLOYER FINAL COMPENSATION INFORMATION (TO BE COMPLETED ONLY BY EMPLOYER)

One-Year Final Compensation: Check this box only if the district has a collective bargaining agreement that authorizes one-year final compensation and the member meets the eligibility requirements. Please attach only the relevant pages of the written agreement that demonstrate the member's eligibility for one-year final compensation.

For CalSTRS 2% at 60 members (first hired on or before December 31, 2012; see the *Member Handbook* for other requirements): Those 2% at 60 members who have at least 25 years of service credit are eligible for one-year final compensation. Employers may also provide one-year final compensation to those with fewer than 25 years of service credit in collective bargaining agreements entered into, extended, renewed or amended before January 1, 2014.

For CalSTRS 2% at 62 members (first hired on or after January 1, 2013): These members are not eligible for one-year final compensation.

Final Compensation—Salary Reduction: If the member received a reduced salary due to a reduction in school funds, his or her final compensation does not have to be based on consecutive periods of time. Check this box and indicate the school year or years in which the reduction occurred.

SECTION 4: REQUIRED SIGNATURES (TO BE COMPLETED ONLY BY EMPLOYER)

Print the name of the superintendent or authorized designee, official title, and telephone and fax numbers. Have this person sign and date the form. Return the form to CalSTRS within 30 days of the member's retirement date or the date CalSTRS receives his or her retirement application, whichever is later. CalSTRS may assess penalties for delinquent reports.

SUBMITTING THE REPORT (TO BE COMPLETED BY EMPLOYER)

Mail to:
CalSTRS
P.O. Box 15275, MS 65
Sacramento, CA 95851-0275

Fax to:
916-414-5964 or 916-414-5965

Overnight or hand deliver to:
If you are hand delivering or using a special mailing service such as UPS or FedEx, send the form to:

CalSTRS Member Services
100 Waterfront Place
West Sacramento, CA 95605

QUESTIONS—MEMBERS ONLY

Email your questions using your *my*CalSTRS account or at CalSTRS.com/contact, or call 800-228-5453.

Excess Sick Leave Worksheet (Optional)

If excess sick leave days were accumulated and unused, complete the calculation given below to determine present-value amount.

Unused Excess Sick Leave Days		*Contract Base Service Days*		*Prior Year Earnable*		*Present-Value Factor*		*Present Value*
	÷		x		x		=	

PAGE 2 OF 2 • EXPRESS BENEFIT REPORT INFORMATION AND INSTRUCTIONS • REV 01/17

Below is the PowerPoint presentation for the excess sick leave training held on October 6, 2015. Also, attached are the questions posed by districts and the answers CalSTRS provided to those questions.

Employers may grant up to 1 day of paid leave of absence per pay period

Definition of pay period 22154 – Payroll period of not less than four weeks or more than a calendar month

Excess is granting anything more than one paid sick day per month. Excess sick days should be tracked separately from regular sick leave days.

CALSTRS

Order of Usage

Deduct sick leave in this order:

- Accumulated and unused sick leave days existing on 7/1/1986 (if any)
- Basic sick leave days granted on or after 7/1/1986
- Excess Sick leave days granted on or after 7/1/1986
- Ed Code 22724(a)

5

Excess sick leave days will be used only when all other sick leave has been exhausted.

This is why excess sick leave needs to be accounted for separately from basic sick leave.

CALSTRS

Reporting to CalSTRS

- Send form SR 0554E (Express Benefit Report)
- Within 30 days of the member's
  - Retirement date, or
  - Date the retirement application is received at CalSTRS
- Ed Code 22717.5(c)

6

Express benefit report 0554E has a spot on the back for unused excess sick leave. Employers don't have to do the whole formula – just enter excess days and base days. CalSTRS will do the rest and send the bill.

CALSTRS

Cost

- Basic sick leave is paid for by 0.25% employer contributions
  - Ed. Code §22951
- CalSTRS bills for the present value of unused excess sick leave
- Regular interest will be charged on unpaid balances
  - Ed Code § 22718(a)

7

Basic sick leave is funded by the 0.25% contributions that employers pay in addition to their regular contributions. Ed Code 22951.

Excess sick leave is charged after members retire.

Present value is determine using the prior year earnable and the present value factor. Excess days ÷ base days x prior year earnable x present value factor = present value.

The present value factor for 7/1/12 - 6/30/15 = 0.301 (Ed. Code 22311.7 & 22718)
Always announced in an ER Directive (newest is ED 2014-06)

CALSTRS

Audits

- Sick leave records may be audited
  - Ed Code § 22724(b)
- Submit form *SR0559 Employment Termination or Sick Leave Data Correction* to correct sick leave reporting

8

If anyone asks about transferring sick leave between employers:
Outside of TRL – not our area
K-12 =Ed. Code §44979, 44980, and 44982
Community Colleges =Ed. Codes $87782, 87783, and 87785

Questions for CalSTRS Training/See Ed Codes that Pertain to Excess Sick Leave

Districts Who Offer Excess Sick Leave

1. How should excess and basic sick leave be tracked? *It is up to each district to determine how to track excess and regular separately.*
   CalSTRS: CalSTRS cannot advise on how to track, only how to report, our expectation is that it will be in compliance with Ed Code 22724.

2. Excess sick leave would only be used when all accumulated regular sick leave is used first? *Yes, that is correct- Ed Code 22724.*

3. Is accumulated basic sick leave from a classified position allowed to be transferred to CalSTRS when the employee is hired to perform certificated service paying into STRS? *No, outside of the law unless the employer is willing to pay for the amount transferred.* What about the excess sick leave? *No, same answer as the first section. This is considered an unfunded liability.*
   CalSTRS: The transfer of sick leave, while addressed in the Ed Code is outside of TRL and therefore outside of CalSTRS' purview.

4. Is there a standard form to complete when employee leaves? *No standard form. This is an internal process at each district when the employee is leaving to go to another employer.*
   CalSTRS: CalSTRS does not have a form for the purpose of transferring sick leave between employers. When the employee is retiring, the employer submits the Express Benefit Report (EBR) to CalSTRS to report the unused basic sick leave and excess sick leave days.

5. What is the basic/minimal information that should be included in the transfer of sick leave form? *CalSTRS does not have a standard form, when leaving to go to another employer, this is between employers.*
   CalSTRS: Agreed. When the employee is retiring, the employer submits the EBR to CalSTRS to

report the unused basic sick leave and excess sick leave days.

6. Is the Express Benefit Form being revised to provide clearer guidance on the regular and excess sick leave calculation? *CalSTRS reviews their forms annually, excess sick leave calculation in on page 2 of the instructions.*
   CalSTRS: The Express Benefit Report is currently being reviewed. The excess sick leave worksheet is currently on page two of the instructions.

Districts Who Do Not Offer Excess Sick Leave But May be Next Employing or Last Employing District

7. Section 22718(B). What does it mean if eligible? Can the employee be ineligible? *CalSTRS is reviewing and will respond later.*
   CalSTRS: A member must first use accumulated basic sick leave as per Ed Code 22724, before they are eligible to use excess sick leave.

8. How does the next employer know that the incoming employee has excess sick leave? And the next employer after that? And the last one? Is there a standard form to complete when employee leaves that is used throughout the state? *This is an internal process of transferring information from one employer to the next.*
   CalSTRS: Refer to questions 4 and 5.

9. If a district has an employee that has excess sick leave that is from another district and the person goes to another employer and the former employer doesn't know that there is excess sick leave. Are there any problems for either employer? *It is the last employer's responsibility to pay CalSTRS for the excess sick leave. During a CalSTRS audit, the responsibility will be the last employer.*
   CalSTRS: Agreed.

10. Same question above- but what happens to the last employer if the employee retires and the excess is not paid because it was not known. If in the future, it is known, who pays the excess? *The last employer will pay the excess sick leave.*
    CalSTRS: §22717 (a)

11. If a new employee has excess sick leave, the receiving district is aware of this. How is excess sick leave tracked? *It is up to the district to develop a tracking system for excess sick leave.*
    CalSTRS: Agreed. Refer to question 1.

12. Can an employer reject the transfer of excess sick leave from another employer and only accept regular sick leave? *This is outside teacher retirement law. There is no distinction between the two types of sick leave.*
    CalSTRS: The transfer of sick leave, while addressed in the Ed Code is outside of TRL and therefore outside of CalSTRS' purview.

13. Is there a time frame after which an employer is not required to accept sick leave transfer (regular and excess) from another employer? For example, it has been over a year that the employee accepted the position and a transfer of sick leave form was never submitted- is the employer required to accept the sick leave transfer? *This is outside of CalSTRS retirement law*. *CalSTRS: Agreed.*

14. Why is the last employer responsible for the financial impact of excess sick leave? *Per law, CalSTRS only accepts excess sick leave from the last employer.*
CalSTRS: Agreed. §22717 (a), §22718

Regular Sick Leave Questions:

15. Does sick leave earned as a part-time employee get added to sick leave earned as a regular/contractual employee? *If the sick leave was already funded through contributions it can be added. Agreed.* Can a district ever deny the leave accumulated from a part-time employee? *Should not be denied but this is outside of CalSTRS law.*
CalSTRS: Agreed. Refer to questions 12 and 13.

16. Is sick leave earned out of state allowed to be transferred into CalSTRS? *This would be funded by the employer- should have district policy on out of state transfers of sick leave.*
CalSTRS: The transfer of sick leave, while addressed in the Ed Code is outside of TRL and therefore outside of CalSTRS' purview.

17. When an employee leaves a district and goes to work in private industry and is not old enough to retire, does their sick leave balance (in days) from the employer get reported/recorded on district letterhead or should it be placed on the Express Benefit form? Or is there any reporting requirement at all? *Express Benefit form is completed and submitted to CalSTRS when the member retires. The district could record the information on letterhead and give to employee, this would need to be validated when the employee returns to the district.*
CalSTRS: CalSTRS recommends that the district or employer submit the Express Benefit Report. It will be uploaded to the member file and processed once the member's retirement application is entered.

18. Is accumulated sick leave lost if the employee has a break in service with the district of two or more years? If the employee comes back after the 2 years, does the employee start with a zero balance of sick leave? *This is outside of retirement law, but based on Ed Code 44931 the balances are restored if the employee returns to the same employer within 39 months.*
CalSTRS: While addressed in the Ed Code, this question is outside of TRL and therefore outside of CalSTRS' purview.

19. A teacher accumulates sick leave based on a 6 hour work day. As an administrator, the same employee earns sick leave based on an 8 hour work day. At the time of retirement as an administrator, how should the conversion of sick into days be made for this employee? Would the divisor be 8 hours based on the current position the employee holds or should there be two conversions: one for the leave earned as a teacher with a 6 hour divisor and one for leave

earned as an administrator with an 8 hour divisor? *The divisor would be based on the last position the employee is in when they retire- 8 hours in this example.*
CalSTRS: Agreed. §22717 (b)

Additional Questions During the Webinar:

20. What is excess sick leave? *Please see the power point presentation. A basic sick leave day is equivalent to one day's paid leave of absence per monthly pay period. Excess sick leave days are the total number of days granted in excess of the basic sick leave.*
CalSTRS: Agreed. §22170.5

21. Sick leave carried over from the previous year to the current year, is this excess sick leave? *No, this is carryover of basic sick leave.*

22. The Express Benefit Report is not always received on time. *It is still the employer's responsibility to complete and sign. The "Employer Notification" in the Secured Employer Website is an available tool for districts to use. Employee status changes are posted every day on this site.*
CalSTRS: Agreed, employer responsibility.

23. Teacher is working summer school- they are earning 10 basic sick days a year based on their contract but are paid twelve times per month. If they earn sick leave working summer school, is this excess? *No, it would not be considered excess sick leave.*
CalSTRS: Agreed.

24. A substitute earning sick leave under AB1522 does this count? *This does not count for excess sick leave- CalSTRS will be sending an email that addresses this topic to Ana.*
CalSTRS: There is nothing in the law that would treat this sick leave any differently than regular sick leave days. Education Code 22170.5(b) defines "Sick Leave Days" as the "number of days of accumulated and unused leave of absence for illness or injury". The sick leave granted under AB1522 falls under this category and, therefore, should be reportable to CalSTRS when a member retires. This sick leave should be treated as regular basic sick leave days, not excess sick leave. 22170.5(b) defines basic sick leave as the equivalent to one day of paid leave per pay period. If a member earns more sick leave than one day per pay period, it is considered excess sick leave (defined in 22170.5(c)).

25. A request for the PowerPoint presentation was also made. *CalSTRS will e-mail to Ana.*

26. This question was asked at the webinar and the district had additional information to add on the question - this needs a response from CalSTRS.

    We have an employee that is hired in a classified position with the district. Because of prior CalSTRS service, the employee is offered the "Right of Election" and chooses to elect CalSTRS on their classified employment. The Collective Bargaining Agreement with the Classified Labor

Union provides for more than one (1) day of sick leave per month to classified employees. Because of this, classified employees working for the district essentially earn one additional day of sick leave over the course of the year in their classified assignment.

Example: A 12 month employee earns 13 days of sick leave
An 11 month employee earns 12 days of sick leave
A 10 month employee earns 11 days of sick leave

Because of our CBA, we are contractually bound to offer this leave. Would a CalSTRS member performing classified work have this additional day of sick leave treated as excess sick leave for CalSTRS purposes? Or since it is under a CBA for a classified position- is the leave permissible to be treated as "basic" leave?
CalSTRS: By definition, any sick leave awarded above and beyond one day per pay period is excess and must be reported as such. §22170.5

Additional Questions After the Webinar

1) A Certificated employee (under CalSTRS) moves to a classified position at the same (or another) district and elects CalSTRS coverage. Since the leave was accrued under their previous Certificated CalSTRS position and the employee is electing CalSTRS in their new classified position- they would be eligible to have the SL moved from their certificated position to the classified position for which they have elected CalSTRS?
CalSTRS: Yes. Again, the transfer of sick leave, while addressed in the Ed Code is outside of TRL and therefore outside of CalSTRS' purview.

2) Similarly, a classified employee who had previously had the right to elect (and did elect) CalSTRS on their classified work moves to a certificated position. The sick leave from the classified position would be eligible to be transferred to the certificated position because both positions were covered by CalSTRS?
CalSTRS: Yes. As long as the service was reported to CalSTRS and the unused sick leave funded. Again, the transfer of sick leave, while addressed in the Ed Code is outside of TRL and therefore outside of CalSTRS' purview.

Military Service Credit

Government Code section 20997 allows a member to receive service credit for military leave of absence at no member cost, under specific conditions. Senate Bill 294 amends this section to include the following requirement:

- Employers are required to inform employees of their rights pursuant to section 20997, and provide the request form, within 30 days of the employee's return to employment.

Government Code sections 21024 and 21029 allows for a member to purchase service credit for past active duty military service, served prior to establishing CalPERS/CalSTRS membership. Senate Bill 294 amends this section to include the following requirement:

- Employers are required to inform all new employees upon being hired of their right to purchase their active duty military service credit.

For more information, please refer to the following CalSTRS Uniform Services Reemployment Notification Form on pages 610-2 and 610-3.

Uniformed Services Reemployment Notification – Instructions

SAMPLE

The *Uniformed Services Reemployment Notification* notifies CalSTRS of the reemployment of a Defined Benefit Program member or Cash Balance Benefit Program participant after a period of uniformed service subject to the Uniformed Services Employment and Reemployment Rights Act of 1994 (Chapter 43 of Title 38 of the United States Code).

After receiving and processing this form, CalSTRS will contact the employee regarding his or her right to receive benefits for the period of uniformed service by paying the employee contributions that would have been paid had he or she remained employed.

If the employee chooses to make the contributions, the employer must remit the employer contributions that would have been paid had the employee remained employed. CalSTRS will contact the employer regarding any employer contribution amount due.

SECTION 1: EMPLOYEE INFORMATION

Provide the following information:

- Employee's full name
- Employee's Client ID

Uniformed Service Period:
Indicate the start and end dates of the employee's period of uniformed service.

Reemployment Date:
Enter the date the employee was rehired to perform creditable service.

Retirement Program:
Check the appropriate box to indicate whether the employee is a member of the Defined Benefit Program or a participant of the Cash Balance Benefit Program.

If the employee is in both programs, submit a separate *Uniformed Services Reemployment Notification* form for each program.

SECTION 2: EMPLOYMENT INFORMATION

Provide the following information:

- Employer name
- Five-digit report unit code

Complete the following fields of the assignment data table based on any creditable compensation the employee would have received had he or she remained employed and not performed service in the uniformed services:

- Service periods
- Assignment code
- Full-time annual pay rate, including any pay increases the employee would have received
- Creditable earnings
- Contribution code

If more space is needed, attach additional *Uniformed Services Reemployment Notification* forms and indicate the total number of pages submitted in the space provided at the top of each form.

SECTION 3: EMPLOYER CERTIFICATION

Provide your name, title and contact information and sign and date the form.

SUBMITTING THE FORM:

CalSTRS must receive the *Uniformed Services Reemployment Notification* form within 30 days after the employee's reemployment date. You can submit the form by mail, fax or the Secure Employer Website.

Mail to:

CalSTRS
P.O. Box 15275, MS 17
Sacramento, CA 95851-0275

Fax to:
916-414-5476

Secure Employee Website:
Attach the form to a secure message and submit via SEW.

QUESTIONS:

For information regarding this form, please contact your CalSTRS Employer Services Representative.

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Uniformed Services Reemployment Notification

ES 664 (Rev. 02/2017)

SAMPLE

CALSTRS
California State Teachers' Retirement System
P.O. Box 15275, MS 17
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

_____ *number of additional pages attached*

Employer completes this form when an employee is reemployed after a period of uniformed service subject to the Uniformed Services Employment and Reemployment Rights Act of 1994. CalSTRS must receive this form within 30 days of the employee's reemployment date in order for us to inform the employee of his or her right to CalSTRS benefits.

Section 1: Employee Information

NAME (LAST, FIRST, INITIAL) CLIENT ID

UNIFORMED SERVICE PERIOD (START – END DATE) REEMPLOYMENT DATE

RETIREMENT PROGRAM (CHECK ONE): ☐ DEFINED BENEFIT ☐ CASH BALANCE

Section 2: Employment Information

EMPLOYER NAME REPORT UNIT CODE

Assignment Data					
Service Period Start Date	Service Period End Date	Assignment Code	Full-Time Annual Pay Rate	Creditable Earnings	Contribution Code

Section 3: Employer Certification

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).
I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the altering a benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year in jail and/or a fine and a fine of up to $5,000 (Education Code section 22010).

EMPLOYER CONTACT NAME OFFICIAL TITLE

TELEPHONE EMAIL

SIGNATURE DATE (MM/DD/YYYY)

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