**Section 1650.350 Service Credit for Unused Accumulated Sick Leave Upon Retirement**

a) To be creditable for retirement purposes, sick leave days must actually be available for use by a member in the event of illness. Service credit is not available and shall not be computed for sick leave days added to the record of a member for the purpose of increasing a member's retirement service credit. To determine if any sick leave days granted by an employer in excess of the member's normal annual sick leave allotment during a member's final years of employment are actually available for use and reportable to the System as service credit, the System shall apply the following formula:

1) from the date upon which the sick leave days were granted, the number of days remaining in the school term or the member's employment agreement, whichever is greater, until termination shall be determined;

2) from the resulting number of days the System shall subtract the number of sick leave days previously accrued by the member; and

3) the difference is the maximum number of sick leave days that may be reported in addition to those days previously accrued, provided that the employer will allow the member to use those days in the event of illness prior to termination.

b) Unused and uncompensated sick leave days are not eligible for service credit at retirement when the member receives compensation for those days. Effective July 1, 1998, if a member receives payment for accumulated sick leave days that is also reportable to the System as creditable earnings, no service credit shall be available for the days so compensated.

c) For purposes of calculating a retirement annuity, the System shall not grant service credit for any days withdrawn by the member from a sick leave bank in excess of the days deposited in the sick leave bank and unused by the member.

d) Accumulated business, personal, or other non-vacation leave days are governed by the same standards set forth in subsections (a) and (b) for sick leave days, but only if they were actually available for use by a member in the event of illness.

e) Accumulated, unused vacation days are not creditable with the System.

(Source: Amended at 43 Ill. Reg. 5115, effective April 22, 2019)