**Section 1650.351 Employer Contribution for Excess Sick Leave**

a) The phrase "normal annual sick leave allotment" shall mean the amount of annual sick leave granted by a TRS employer under a collective bargaining agreement, contract or employment policies, including any business, personal or other non-vacation leave days that may be used as sick leave.

b) If an employer grants sick leave days in excess of the normal annual sick leave allotment as defined in subsection (a) in the last four school years prior to retirement, the employer is subject to the employer contribution provided in Section 16-128(d-10) of the Code.

c) The employer contribution required in Section 16-128(d-10) shall be computed as follows:

The member's highest salary rate reported by the granting employer during the four-year sick leave review period in subsection (c) x the total normal cost rate (the employer's normal cost as defined in Section 1650.183 plus the member contribution required under Section 16-152 of the Code) applicable to the last fiscal year of contributing service x the portion of sick leave service credit attributed to sick days in excess of the normal annual allotment granted by that specific employer = employer's contribution.

d) If more than one employer in the last four school years prior to retirement grants sick leave days in excess of the normal annual sick leave allotment, the contribution from each employer will be determined from sick leave days granted earliest to latest.

e) An award of sick days as part of a retirement incentive shall not constitute a normal annual sick leave allotment.

(Source: Amended at 44 Ill. Reg. 7905, effective April 24, 2020)