ADMINISTRATIVE ORDER NO. <u>84-2</u> OF THE

JEFFERSON COUNTY COMMISSION

PURSUANT to the authority vested in the Jefferson County Commission by the Code of Alabama, the following Administrative Order is hereby issued:

PURPOSE

To implement the Jefferson County Commission resolution adopted March 15, 1983, Minute Book 64, Page 33 establishing the policies and procedures regarding the payment of accrued and unused sick leave upon retirement or termination.

- 1. <u>Policy</u>. Effective March 15, 1983, eligible employees shall be entitled to receive a lump sum payment representing fifty per cent (50%) of their accrued and unused sick leave up to a maximum of 30 days.
- 2. <u>Eligibility</u>. To be eligible to receive the lump sum accrued sick leave payment the following requirements must be met:
 - 5 years continuous fulltime service with Jefferson
 County immediately preceding separation. *
 - Separation for one of the following reasons:
 - o Reduction in force
 - Resignation (Including resignation for entering Military Service)
 - o Retirement
 - Death
 - Employment status "In good standing" as determined by the official Personnel Action Form submitted at the time of separation.
 - Must not be transferring to another jurisdiction under the Jefferson County Civil Service System.
- 3. <u>Method of Calculation</u>. The lump sum accrued sick leave payment will be calculated at the same pay rate in effect at the time of retirement or termination.

The amount of accrued sick leave for classified employee will be derived from the monthly Employee Leave and Earnings Recap maintained by the Personnel Board. For unclassified employees to be eligible for payment of accumulated sick leave, accruals and usage must be maintained by the County's Automated Leave and Reporting System. Unclassified employees will accumulate sick leave at the same rate as for classified employees. The subject elected official or department head must certify in writing that the amount of accrued sick leave utilized in the calculations is true and correct.

4. <u>Payroll Deductions</u>.

Pension - Lump sum sick leave payments will not be subject to a pension deduction and will not be included for purposes of calculating an employee's pension.

Taxes - Federal Withholding Tax will be deducted at the normal rate unless the Payroll Office is notified otherwise.

- •FICA will not be deducted in the case of death or officially approved disability retirement. FICA will be deducted under all other circumstances.
- •Occupational tax will be deducted at the prevailing rate applied to employees' regular pay.
- •State tax will be deducted under all circumstances.

ORDERED AT THE County Courthouse, Jefferson County, Alabama, June 26 1984.

Chriss H. Doss, President Jefferson County Commission

^{*}Approved leaves of absence or part-time service will not be considered as creditable time or a break in service for purposes of calculating 5 years of service.