BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

SUBJECT: SICK LEAVE INCENTIVE PAY PROCEDURE

A. **Personnel Department's Responsibilities**

1. Request eligibility list from Information Services in May of each year.

2. Issue application forms to eligible employees.

3. Receive signed application forms from eligible employees.

4. Send applications to Information Services to verify eligibility and number of hours to be paid.

B. **Educational Technology Services Responsibilities**

1. Prepare a list of eligible employees upon the request of Personnel Department.

2. Set up a program that will calculate the rate of pay at 80 percent of employee's current pay rate.

3. Set up earnings type code to exclude the sick leave incentive pay from the retirement gross salary and that will not accumulate sick leave on such pay.

4. Prepare a print-out which lists each employee's name, gross amount to be paid by object, location, type, use and function 5621 "District Reserves." The print-out should also provide the total gross dollar amount. Job class number 75-1007 should be used for this payment. Copies of the print-out should be sent to Payroll, Accounting and Budget Departments prior to July 15th of each year.

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B. **Educational Technology Services Responsibilities**
(Continued)

5. Process a journal entry accruing incentive pay and full employee benefits in the General Fund (100). This shall be done by debiting class 5, function 5621"District Reserves" and applicable objects in the Account Element and location number, type, use and the activity 72907 "Sick Leave Incentive Pay" in the Center Element. Credit Sick Leave Payable 2 2330 102 in the Center Element. Hours paid must be charged against the employee's sick leave balance.

6. In the subsequent fiscal year, produce checks based on the amounts previously accrued and charge Center Element 2 2330 102 "Sick Leave Payable."

C. **Payroll Department's Responsibilities**

1. Prior to distribution of checks, verify the gross pay against the print-out received from Information Services.

2. Verify that hours paid have been charged against employees' sick leave balances.

D. **Accounting Department's Responsibilities**

1. Verify that the journal entry prepared by Information Services for the accrual is correct.

2. Provide Information Services with the full employee benefits rate to be applied to the gross pay.

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E. **Budget Office's Responsibilities**

1. Upon receiving the print-out from Information Services, appropriate funds to applicable funds center, functional area (xxxx72907xxxxxx, "Sick Leave Incentive Pay"), and commitment item (51x10000), Appropriations must be made in the fiscal year in which the payroll accrual is made.

F. **Special Revenue Funds**

Teachers normally paid from Special Revenue Funds must be charged to General Fund (1000), the appropriate funds center, functional area (xxx72907xxxxxxx, "Sick Leave Incentive Pay"), and commitment item (51 x 10000). Appropriations must be made in the fiscal year in which they payroll accrual is made.

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