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## TITLE 31 STATE PERSONNEL DEPARTMENT

LSA Document #05-289(E)

### DIGEST

Provides that employees of the Legislative Department and the Indiana Supreme Court and its agencies may convert a portion of accrued but unused vacation and sick leave into the deferred compensation plan. Statutory authority: Public Law 220-2005, SECTION 10. Affected: IC 5-10-1.1. Pursuant to an Order, dated September 29, 2005, the Indiana Supreme Court authorized the State Personnel Department to include its employees in this emergency rule. Effective October 6, 2005.

**SECTION 1. Conversion of Accrued Leave into Deferred Compensation. Definitions. (a) As used in this rule [document], “legislative staff” means the following:**

- (1) All employees of the legislative services agency.
- (2) All employees of the Indiana senate and the Indiana house of representatives.

**(b) As used in this rule [document], “supreme court employees” means:**

- (1) All employees of each justice.
- (2) All employees of the supreme court as a whole.
- (3) All employees of the supreme court library.
- (4) All employees of the divisions of supreme court and state court administration.
- (5) All employees of the board of law examiners.
- (6) All employees of the disciplinary commissions.
- (7) All employees of the commission for continuing legal education.
- (8) All employees of the judicial center.
- (9) All employees of the Judges and Lawyers Assistance Program.

**SECTION 2. Applicability. (a) This rule [document] applies to legislative staff and supreme court employees.**

**(b) Employees on long term disability are not eligible to convert leave into the Indiana deferred compensation matching plan.**

**SECTION 3. Conversion. An employee eligible to convert accrued vacation and/or sick leave will elect each year whether he or she will participate in the leave conversion. Such election shall be made in writing during open enrollment each year and be submitted to a designated payroll official. After December 31 of each year, the state will reduce an employee’s accrued leave balance and deposit into the employee’s regular account in the Indiana deferred compensation matching plan the amount the employee voluntarily elects to convert, based on the employee’s accrued leave balance as of the immediately preceding December 31, and subject to the limitations in SECTION 6 [of this document]. Each year, the Indiana supreme court shall transmit on December 31 to the appropriate official the leave balances for each eligible supreme court employee and shall update such balances as requested by the appropriate official.**

**SECTION 4. Vesting. Deposits in the Indiana deferred compensation matching plan are fully and immediately vested.**

**SECTION 5. Leave Valuation. For purposes of conversion, the value of sick and vacation leave is determined as follows:**  
**STEP ONE: Divide the employee’s regular biweekly salary, as of the conversion date, by seventy-five (75) or seventy (70) in the case of the Indiana senate staff.**

**STEP TWO: Multiply the quotient determined in STEP ONE by the number of hours to be converted.**

**STEP THREE: Multiply the product of STEP TWO by sixty percent (60%).**

**SECTION 6. Conversion. (a) The following amount of leave may be converted annually under SECTION 3 [of this document]:**

<b>Vacation Leave Balance (in hours)</b>	<b>Hours Converted</b>
≥ 300 < 375 vacation	45
≥ 375 < 525 vacation	90
≥ 525 < 750 vacation	150
≥ 750 vacation	240
<b>Sick Leave Balance (in hours)</b>	<b>Hours Converted</b>
≥ 300 < 375 sick	45
≥ 375 < 525 sick	90
≥ 525 < 750 sick	150
≥ 750 sick	240

**(b) In no event may an employee ever convert more than his or her leave balance outstanding as of the date of the conversion.**

**(c) Personal leave, special sick leave, and compensatory time off are not eligible for conversion.**

**SECTION 7. Limitation.** This rule *[document]* does not create any additional rights to compensation for accrued but unused leave beyond those rights expressly granted herein.

**SECTION 8. Restrictions.** The provisions of this rule *[document]* are subject to any restrictions imposed by the Internal Revenue Service on the plan adopted for this purpose by the Indiana deferred compensation committee.

*LSA Document #05-289(E)*

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