Sick Leave Escrow & Long-Term Sick Leave Liability Reports in EERP

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Overview

A report is available to assist districts with the calculation of sick leave escrow and long-term liability amounts that must be accounted for during the fiscal year-end close. While Enterprise ERP (Munis) will calculate the liability on the employee's base pay, these new Kentucky reports allow users to define additional pay that should also be considered as part of the employee's total compensation. The report also offers the ability to limit reporting of individuals by experience (step) and age as of the end of the fiscal year. Furthermore, the report has been updated in 2024 to accommodate effective dated pay.

This report is not required, it is intended as a tool to assist with liability calculations.

Accrual Balance Reported

Both reports will pull the Available balance for active status accrual records. **To report the correct end-of-year balance, the reports must be run before processing the Accrual Update program which adds earned sick days for the new fiscal year**. If your district transfers any unused personal days to sick days at the end of the fiscal year, the Accrual Year End Processing should be run to transfer those personal days to sick days, so they are accounted for in the Available Balance on the reports.

Sick Leave Escrow Report

Navigate to KY Sick Leave Report:

Human Resources/Payroll > Payroll > State Specific > South > Kentucky > Reconciliation Reports > KY Sick Leave Report
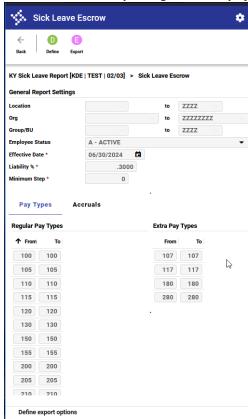
The following screen is displayed:
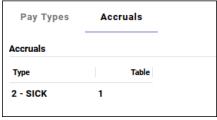
1. Select **Sick Leave Escrow**.

2. Select **Define** and enter report criteria.
   - Enter the **Effective Date** which should be the end of the fiscal year (06/30/20XX). *An Effective Date is required to process the report.* The report will only query Employee Job/Salary records that are effective as of that date.
   - Enter the **Liability Percentage**. The report may default to 30% (.30). Users can change the amount if desired.

- The report was designed with flexibility in mind so the user can limit the records exported based on the **Minimum Step** (years' experience). Enter the minimum step. Users can choose to leave the field blank (zero) and export all employees and then use the filter and/or sort in Excel to view the desired employees.
- On the **Pay Types** tab, enter **Regular Pay Types** in the appropriate column. Do not enter any other pay types, such as Extended Days, etc.
- On the **Pay Types** tab, enter **Extra Pay Types** for any additional pay employees receive that would be considered part of their total salary used to calculate their sick rate of pay, for example, stipends or admin pay. *Entering extra pay types in the regular pay column may cause issues with reporting, so these pay types should be separated from regular pay.*

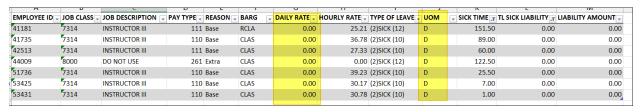- Select the **Accruals** tab and enter the appropriate sick accrual tables.

3. Select **Export**.
4. The Export filter screen will appear. Select **Accept**.
5. A message will appear at the bottom of your screen and the Excel file will be exported to your computer.

Excel Sick Leave Escrow Report

The Sick Leave Escrow Report is in Excel format. The Total Sick Liability and Liability Amounts are calculated based on the report definitions. Users can update calculations as needed.

Using Filter and Sort, review any records with greater than zero sick days and a $0 sick liability balance. These will likely be employees with an hourly rate, but their Employee Accrual record is set to a daily rate. As highlighted in the example below, the Unit of Measure (UOM) for the accrual is set for Daily but the employee has no daily rate. Use Excel to calculate the Total Sick Liability and the Liability Amount based on your district policy for these employees.

EMPLOYEE ID	JOB CLASS	JOB DESCRIPTION	PAY TYPE	REASON	BARG	DAILY RATE	HOURLY RATE	TYPE OF LEAVE	UOM	SICK TIME	TL SICK LIABILITY	LIABILITY AMOUNT
41181	7314	INSTRUCTOR III	111 Base	RCLA		0.00	25.21	(2)SICK (12)	D	151.50	0.00	0.00
41735	7314	INSTRUCTOR III	110 Base	CLAS		0.00	36.78	(2)SICK (10)	D	89.00	0.00	0.00
42513	7314	INSTRUCTOR III	111 Base	CLAS		0.00	27.33	(2)SICK (10)	D	60.00	0.00	0.00
44009	8000	DO NOT USE	261 Extra	CLAS		0.00	0.00	(2)SICK (12)	D	122.50	0.00	0.00
51736	7314	INSTRUCTOR III	110 Base	CLAS		0.00	39.23	(2)SICK (10)	D	25.50	0.00	0.00
53425	7314	INSTRUCTOR III	110 Base	CLAS		0.00	30.17	(2)SICK (10)	D	7.00	0.00	0.00
53431	7314	INSTRUCTOR III	110 Base	CLAS		0.00	30.78	(2)SICK (10)	D	1.00	0.00	0.00

Extra Pay

The report allows you to capture additional pay that administrators may have that should be included in their total daily rate. For example, employee #1234 is a school principal and has three records reported, one for regular (base) pay and two records for additional pay received as an administrator. The employee's true daily rate is the sum of all three records ($317.93 + $26.14 + $6.78 = $350.83). By reporting each type of pay, users can reflect the true liability amount more accurately for the employee, rather than the amount based on just the one base (regular) job.

EMPLOYEE ID	DOB	EMPLOYEE AGE	YEARS EXPERIENCE	JOB CLASS	PAY TYPE	REASON	BARG	DAILY RATE	HOURLY RATE	TYPE OF LEAVE	SICK DAYS	TL SICK LIABILITY	LIABILITY AMOUNT
1,234	11/30/1959	58	35	1010	105 Base		CERT	317.93	0.00	(2)12DAYSCERT	115.50	36,720.35	11,016.11
1,234	11/30/1959	58	35	6213	107 Extra		CERT	26.14	0.00	(2)12DAYSCERT	115.50	3,019.71	905.91
1,234	11/30/1959	58	35	6300	107 Extra		CERT	6.76	0.00	(2)12DAYSCERT	115.50	781.29	234.39

Long Term Sick Leave Liability Report

The Long-Term Sick Leave Liability Report works the same as the Sick Leave Escrow report except that it will only report employees who are 55 years or older as of June 30th.

Navigate to KY Sick Leave Report:

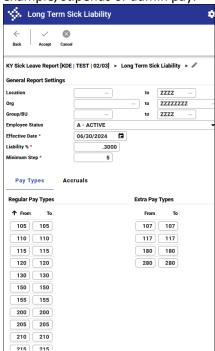*Human Resources/Payroll >Payroll >State Specific >South >Kentucky >Reconciliation Reports > KY Sick Leave Report*

The following screen is displayed:
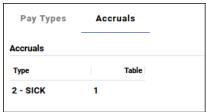
1. Select **Long Term Sick Liability**.

2. Select **Define** and enter report criteria.
   - *An Effective Date is required to process the report.* The report will only query Employee Job/Salary records that are effective as of that date.
   - Enter the **Liability Percentage**. The report may default to 30% (.30) however users can change the amount if desired.
   - The report was designed with flexibility in mind so the user can limit the records exported based on the **Minimum Step** (years' experience). Enter the minimum step. Users can choose to leave the field blank (zero) and export all employees and then use the filter and/or sort in Excel to view the desired employees.
   - On the **Pay Types** tab, enter **Regular Pay Types** in the appropriate column. Do not enter any other pay types, such as Extended Days, etc.
   - On the **Pay Types** tab, enter **Extra Pay Types** for any additional pay employees receive that would be considered part of their total salary used to calculate their sick rate of pay, for example, stipends or admin pay.

   - Select the **Accruals** tab and enter the appropriate sick accrual tables.

3. Select **Export**.
4. The Export filter screen will appear. Select **Accept**.
6. A message will appear at the bottom of your screen and the Excel file will be exported to your computer.

Excel Long Term Sick Leave Liability Report

The Sick Leave Escrow Report is in Excel format. The Total Sick Liability and Liability Amounts are calculated based on the report definitions. Users can change the calculations as needed.

Using Filter and Sort, review any records with greater than zero sick days and a $0 sick liability balance. These will likely be employees with an hourly rate, but their Employee Accrual record is set to a daily rate. As highlighted in the example for the Sick Leave Escrow Report earlier, the Unit of Measure (UOM) for the accrual is set for Daily but the employee has no daily rate. Use Excel to calculate the Total Sick Liability and the Liability Amount based on your district policy for these employees.

➢ **Note that only employees who are 55 years or older as of June 30th of the calendar year are included in this report.**