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# 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 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 was updated in 2024 to calculate based on effective dated pay Employee Job/Salary records.

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

## Accrual Balance Reported

Both reports will display the Available balance for accrual records with an active status. **To ensure accurate end-of-year reporting, the reports must be run before processing the Accrual Update program, which adds newly earned sick leave for the upcoming fiscal year.**

Additionally, if your district transfers unused personal days to sick leave at year-end, consider the following options when running the report:

1. Process Accrual Year End Processing to transfer unused personal days to sick leave, ensuring they are included in the Available Balance reported.
2. On the accruals tab, define any accrual table that transfers to the sick leave balance at the end of the year.

## 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. Depending on how you process accruals (see [Accrual Balance Reported](#)), Personal Days may be entered.

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 AG | YEARS EXPERIENCE | JOB CLASS | PAY TYP   | REASO | BARG | DAILY RATE | HOURLY RAT | TYPE OF LEAVE | SICK DAY | 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 30<sup>th</sup>.

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. Depending on how you process accruals (see [Accrual Balance Reported](#)), Personal Days may be entered.

| Type        | Table |
|-------------|-------|
| 2 - SICK    | 1     |
| 3 - PERSONA | 1     |

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 may adjust these calculations as needed.

Using Filter and Sort function, identify any records with a sick leave balance greater than zero but a liability amount of \$0. This typically indicates employees who are paid on an hourly basis, while their Employee Accrual record is configured with a daily rate.

[As illustrated in the earlier Sick Leave Escrow Report example](#), this situation occurs when the Unit of Measure (UOM) for the accrual is set to “Daily,” but the employee does not have an associated daily rate. For these employees, use Excel to manually calculate the Total Sick Liability and Liability Amount in accordance with your district’s policy.

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