

## LEAVE CONVERSION CHART POLICE & REGULAR EMPLOYEES

(Leave Conversion Chart Under 1-For-1 Option in Hours)

# of Y,M,D	YEARS	MONTHS	DAYS
1	1992.00	166.00	5.53
2	3,984.00	332.00	11.07
3	5,976.00	498.00	16.60
4		664.00	22.13
5		830.00	27.67
6		996.00	33.20
7		1,162.00	38.74
8		1,328.00	44.27
9		1,494.00	49.80
10		1,660.00	55.34
11		1,826.00	60.87
12		1,992.00	66.40
13			71.94
14			77.47
15			83.00
16			88.54
17			94.07
18			99.60
19			105.14
20			110.67
21			116.21
22			121.74
23			127.27
24			132.81
25			138.34
26			143.87
27			149.41
28			154.94
29			160.47
30			166.00

## LEAVE CONVERSION CHART FIRE EMPLOYEES

(Leave Conversion Chart Under 1-For-1 Option in Hours)

# of Y,M,D	YEARS	MONTHS	DAYS
1	2,119.68	176.64	5.89
2	4,239.36	353.28	11.78
3	6,359.04	529.92	17.66
4		706.56	23.55
5		883.20	29.44
6		1,059.84	35.33
7		1,236.48	41.22
8		1,413.12	47.10
9		1,589.76	52.99
10		1,766.40	58.88
11		1,943.04	64.77
12		2,119.68	70.66
13			76.54
14			82.43
15			88.32
16			94.21
17			100.10
18			105.98
19			111.87
20			117.76
21			123.65
22			129.54
23			135.42
24			141.31
25			147.20
26			153.09
27			158.98
28			164.86
29			170.75
30			176.64

## Accrued Leave



City Parish Employees'  
Retirement System  
P.O. Box 1471 (70821)  
209 St. Ferdinand Street  
Baton Rouge, LA 70802  
Phone: 225-389-3272 Fax: 225-389-5548  
E-mail: retirement@brgov.com

## Accrued Leave

When thinking about retirement, it is important to remember that your accrued leave, both sick and vacation, can be applied toward your creditable service for retirement eligibility. Under the Retirement Ordinances, you can choose from one of two methods to convert leave at the time of DROP entry, or at retirement if you do not participate in DROP. These methods are commonly referred to as the “One for One” and “Two for One” trades of leave. Both of these methods are discussed below.

### 1-For-1 Trade of Leave

Under this option, you receive one day of creditable service for each one day of accrued leave traded in. This option allows you to reach retirement eligibility sooner, but prohibits you from receiving a separation benefit from the Retirement System. You may however, still be eligible to receive severance pay from your department. Each employer can set its own rules relating to the maximum accrual rates for vacation and sick leave and establish maximums for the payment of vacation and sick leave in the form of severance pay. Some employers reduce the amount of sick leave eligible for payment purposes and some exclude

sick leave in the payment of severance. Please check with your employer’s leave accrual and severance pay rules as you plan your retirement.

To estimate how much service your leave is worth, use the attached leave conversion charts applicable to your employer group. There is one table for police and regular employees and another table for fire employees. The tables are based on the 1-For-1 trade of leave option, for use under the 2-For-1 trade, all hours would be doubled in the tables.

#### Example:

**Regular and Police:** Assume that you traded in 960 hours of vacation leave and 1,762.40 hours of sick leave for a total of 2,722.40 hours towards retirement service credit. Using the tables, this would convert to 1 year 4 months and 12 days of service credit.

**Fire:** Assume that you traded in -0- hours of vacation leave and 2,896.90 hours of sick leave for a total of 2,896.90 hours towards retirement service credit. Using the tables, this would convert to 1 year 4 months and 12 days of service credit.

### 2-For-1 Trade of Leave

Under this option, you receive one day of creditable service for each two days of accrued leave traded in. This option allows you to be paid up to 960 hours from the Retirement System at the time of retirement. You may also receive severance pay from your employer, if permissible under the employer’s rules. (Note: the Retirement Office will pay either sick leave or vacation or a combination of the two to achieve the 960 hours, but the hours must be on the books and verified at the time of retirement.) To estimate how much service your leave is worth, use the same tables as in the example above, but double the number of hours for the same amount of service, or for the same number of hours,

the service would be reduced by one-half.

**Regular and Police:** Using the same leave hours as in the earlier example, if you traded in the same number of hours, 2,722.40, you would receive credit for ½ the amount of service, 8 months and 6 days. To receive the same amount of service, 1 year 4 months and 12 days, you would have to double the number of hours turned in to 5,444.80 hours.

**Fire:** Using the same leave hours as in the earlier example, if you traded in the same number of hours, 2,896.90, you would receive credit for ½ the amount of service, 8 months and 6 days. To receive the same amount of service, 1 year 4 months and 12 days, you would have to double the number of hours turned in to 5,793.80 hours.

Some may question the benefit of turning leave in leave under the 2-For-1 option. For some members the separation benefit of 960 hours is a big plus. In fact, it equates to roughly 5.5 months of pay in one lump sum. Also, some employees anticipate a future promotion and want to wait until receiving the promotion before retiring or entering DROP. By waiting, they often have accrued so much leave that when applying the leave on a 1-For-1 basis, their DROP participation period may be limited to less than 5 years. The 2-For-1 option often allows them to remain in the DROP for maximum participation, receive separation benefits, and avoid having accrued leave left on the books.

Some members confuse the number of hours used in the calculation of separation benefits with the number of hours used in the conversion of leave under the 2-For-1 option. The conversion of leave is done on a 2-For-1 basis, but separation benefits are paid for each hour on the books, up to 960 hours. In other words, if you have 960 hours on the books at the point of retirement, you will be paid by the Retirement System for all of those hours. The benefit counselors in the Retirement Office can help you determine the best use of your accrued leave for your particular situation.