

Chapter 5: Service Credit

Service credit determines your eligibility for a retirement annuity.

“Days paid” include any weekday (Monday through Friday) for which payment is made to you for:

- administrative absence defined as an absence from duty administratively authorized for investigative purposes without the loss of pay or benefits and without charge to leave;
- attendance during the work week at teachers’ institutes, workshops, and parent/teacher conferences scheduled in the school calendar;
- legal school holidays;
- sabbatical leaves in accordance with the School Code;
- Saturday, if it qualifies as a day of service and the service is required due to a lawful day of attendance;
- service requiring licensure under the School Code;
- vacation, sick, or personal leave days used prior to termination; or
- suspension.

You may also purchase optional service, which is discussed in **Chapter 6: “Optional Service Credit.”**

We annually prepare an online TRS Benefits Report for each active member that provides information about service credit (see **“TRS Benefits Report” in Chapter 16**).

Regular service

You earn one year of service credit for any school year in which you are employed and receive salary for 170 days.

Prior to Jan. 14, 1991, if you earned salary for fewer than 170 days, you were granted a fraction of a year of service based on the length of the school term or employment contract, whichever was longer.

Effective Jan. 14, 1991, if you earn salary for fewer than 170 days between July 1 and June 30, you will be granted service credit at the ratio of actual number of days paid to 170 days.

For example, if you teach three days per week for a total of 108 days, your service credit would be 0.635 of a year. ($108 \div 170 = 0.635$)

Sabbatical leave

You earn regular service credit for a sabbatical leave if your employer granted the leave in accordance with

the School Code [105 ILCS 5/24-6.1]. Your employer must remit the full retirement contribution for you during your sabbatical leave. The contribution is based on the last reported salary rate prior to your leave.

Sick leave

When you retire, you may receive a maximum of two years (340 days) of service credit for unused, uncompensated sick leave that is certified by a TRS employer. If you receive payment for unused sick leave days and the payment is reportable as creditable earnings, you will not receive service credit for those days. If the payment for sick leave days is not reportable to TRS as creditable earnings, the sick leave days must be reported.

Your last employer certifies the number of unused, uncompensated sick leave days you have accrued on the Supplementary Report for Retirement Annuity Benefits form that is filed with us when you retire. If you have sick leave from employers prior to the 1987-88 school year for which you want service credit, you must have each former employer complete a Former Employee Sick Leave Certification form and return it to us. Beginning with the 1987-88 school year, employers annually certify the number of unused, uncompensated sick leave days for members who terminated employment during the past school year. Please check your TRS Benefits Report to determine if any previous employers reported unused sick leave for you.

To be creditable for retirement purposes, sick leave must be available for your use if you become ill. Service credit is not available for sick leave days that are added to your record at or near the time you terminate service for the purpose of increasing your retirement service credit.

In certain instances, your employer may agree to add sick days to your record to restore days lost due to an earlier, lower cap or because of a negotiated increase in sick days.

In all cases, any additional days awarded must actually be available for use in the event of illness, accident, or disability. The following box shows the calculation to determine whether additional days granted are available for use and retirement credit.

Number of paid days remaining until termination:	_____
<ul style="list-style-type: none"> • Include subsequent years (if applicable) 	
Subtract sick days already recorded on your record	_____
Additional sick days, if any, that may be granted and available for retirement credit	_____

Example

With 180 days (one school year) remaining until you retire, you have 210 available sick leave days. Your employer grants you an additional 130 days in an attempt to give you two full years of service credit at retirement. These added days cannot be reported to TRS because they were not available for your use; at the time they were granted, you had sufficient sick leave available to cover the remainder of your employment (180 days until retirement less 210 days already on record). You use five days during the school year. At termination, the district reports 205 (210-5) days of unused, uncompensated sick leave to TRS. You will receive credit for 1.206 of a year (205 ÷ 170 = 1.206).

TRS will not grant service credit for days:

- lost as a result of a district imposed sick leave cap;
- not reinstated or granted sufficiently far in advance of retirement to be available for use;
- granted contingent upon a future event such as retirement;
- only available for catastrophic or extended illnesses;
- accumulated in excess of a per illness limitation;
- reportable to another retirement system;
- earned in years for which you took a refund that has not been repaid;
- available for use in a non-TRS-covered position;
- or recorded in other states, even if you purchased out-of-system credit.

TRS will not grant service credit for any days you withdrew from a sick leave bank in excess of the days you deposited into the bank and did not use.

Granted days

The following situations are regarded as granting sick leave in excess of the normal annual allotment. The three-step formula must be applied to the extra days as of the date they are added to your record to determine if they are available for use.

- granted from a sick leave bank to preserve your personal sick leave balance in the final year(s) of service;
- bonus days awarded for good attendance or for not using sick or personal leave;
- bonus days awarded for reaching a minimum accumulation of sick leave;
- sick leave days awarded in lieu of payment for extra duties;
- unused bereavement leave days converted to sick leave;
- unused vacation days converted to sick leave;
- unused personal leave days that accumulate two-for-one as sick leave or personal leave;
- personal leave days that are not available for use as sick leave but accumulate as sick leave if unused; or
- unused, non-designated or no-reason days converted to sick leave.

Personal leave days

If unused and unpaid personal leave could be used in the event of illness, they are also reportable for sick leave service credit.

Vacation

You will not receive service credit for unused vacation days.