



Ohio Administrative Code

Rule 123:1-32-08 Conversion or carry-forward of sick leave or personal leave credit at year's end for employees paid by warrant of the director of budget and management.

Effective: April 10, 2026

- (A) Conversion or carry-forward of sick leave credit or personal leave credit at year end.
- An employee whose wage or salary is paid by warrant of the director of budget and management will have, pursuant to the following provisions, the option to convert to cash benefit payable on the first payday in December or carry forward the balance of any unused sick leave credit or personal leave credit at year's end.
- (1) Sick leave credit conversion or carry-forward. An employee who accrues sick leave pursuant to section 124.382 of the Revised Code and rule 123:1-32-01 of the Administrative Code will have at year's end the following options with regard to the portion of sick leave credit:
- (a) Carry forward the balance of sick leave credit.
 - (b) Receive a cash benefit conversion for the unused balance of sick leave credit. An employee serving in a temporary work level or an interim appointment who elects to convert unused sick leave to cash will do so based on the base rate of pay of his or her normal classification. Unused sick leave will be converted at a rate based on the amount of sick leave remaining as of the last day of the pay period preceding the first paycheck the employee receives in December as described below:
 - (i) An employee who did not use sick leave during or subsequent to the pay period preceding the first paycheck the employee receives in December may convert up to eighty hours of unused sick leave at a rate equal to eighty per cent of the employee's base rate of pay.
 - (ii) An employee who used eight hours of sick leave or less may convert eighty hours, less the amount of leave used, at a rate equal to seventy-five per cent of the employee's base rate of pay.
 - (iii) An employee who used more than eight hours but less than sixteen and one tenth of one hour of sick leave may convert eighty hours, less the amount of leave used, at a rate equal to seventy per cent of the employee's base rate of pay.
 - (iv) An employee who used more than sixteen hours but less than twenty-four and one tenth of one hour of sick leave may convert eighty hours, less the amount of the leave used, at a rate equal to sixty-five per cent of the employee's base rate of pay.
 - (v) An employee who used more than twenty-four hours but less than thirty-two and one tenth of one hour of sick leave may convert



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eighty hours, less the amount of leave used, at a rate equal to sixty per cent of the employee's base rate of pay.

(vi) An employee who used more than thirty-two hours of sick leave may convert eighty hours, less the amount of leave used, at a rate equal to fifty-five per cent of the employee's base rate of pay.

(c) Carry forward a portion of the balance of sick leave credit and receive a cash benefit conversion of a portion of the sick leave credit as provided in paragraph (A)(1)(b) of this rule.

(2) Personal leave credit conversion or carry forward. Employees who are credited with personal leave pursuant to section 124.386 of the Revised Code and rule 123:1-32-07 of the Administrative Code will have at year-end the following options with regard to the unused portion of personal leave credit:

(a) Carry forward the balance of personal leave credit up to a maximum of eight hours.

(b) Convert the balance of personal leave to accumulated sick leave to be used in the manner provided by section 124.382 of the Revised Code and the appropriate administrative rules.

(c) Receive a cash benefit conversion for the unused balance of personal leave payable on the first payday in December. The cash benefit conversion will equal one hour of the employee's base rate of pay for every one hour unused credit that is converted. An employee serving in a temporary work level or an interim appointment who elects to convert unused personal leave to cash will do so based on the base rate of pay of his or her normal classification.

(B) Limitations of conversion of sick leave credit at year's end.

(1) The options for conversion of sick leave credit listed in paragraphs (A)(1)(b) and (A)(1)(c) of this rule can only be utilized for sick leave credited an employee in the year in which it is accrued.

(2) The failure of an employee to utilize one of the sick leave conversion options listed in paragraphs (A)(1)(b) and (A)(1)(c) of this rule will result in the automatic carry-forward of any balance of sick leave credit.

(C) Applicability of retirement system deductions to sick leave credit cash conversions. Any cash benefit conversions of sick leave or personal leave made at year end under



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the provisions of this rule willnot be subject to contributions to any of the retirement systems either by the employee or the employer.

(D) Notification of option to convert sick leave credit or personal leave credit at year end.

An employee eligible to receive a cash benefit conversion of sick leave credit or personal leave credit at year's end willindicate their desire to convert any sick leave or personal leave during the conversion window established by the department of administratve services.