

## Rules for Workers' Compensation

### SSLWCC - Special Sick Leave, Workers' Compensation (Contributing)

The employee is contributing while on a special sick leave. Your board of directors must approve this leave and the employee must be receiving at least ½ regular salary through Workers' Compensation. Report Workers' Compensation (at least 50%) under Base and the remainder of contracted salary under URCC.

### SSLWCN - Special Sick Leave, Workers' Compensation (Non-Contributing)

The employee is NOT contributing while on a special sick leave. The board of directors must approve this leave and the employee must be receiving at least ½ regular salary through Workers' Compensation. The employee may choose to purchase the service time from this leave at a later date. Total contracted salary under "WNC."

### WKCMCN – Workers' Compensation Leave (Non-Contributing)

The employee is NOT contributing while on leave and receiving partial salary from Workers' Compensation. Do not report salary or service.

Examples on WKCMCN:

Let's assume the member is granted a leave of absence due to Workers' Compensation

1. Is the member receiving at least ½ salary from Worker's Compensation?
  - a. If yes, continue to the next question.
  - b. If no, the employer must report the Work Status of WKCMCN for the first year of leave and LEAVEN for the following year(s) of leave. Wages or service units should NOT be reported.
2. Will the employer permit the member to continue receiving service credits while the member is on leave? (The employer will be charged contributions on the employee's full contracted salary.)
  - a. If yes, the employer must report the Work Status as SSLWCC for the first year of leave and the wages the member would have earned had the member not been on leave and the associated service units. The paid wages are reported in the BASE column and the difference between the paid wages and the contracted wages should be reported in the URCC column. Contributions must be made on the total BASE and URCC reported. After the first year of leave, the Work Status must be changed to LEAVEN. Wages or service units should NOT be reported.
  - b. If no, continue to the next question.
3. Will the employer permit the member to purchase the leave when the member returns to active employment? (The employer will be charged contributions on the employee's full contracted salary if the service is purchased.)
  - a. If yes, the employer must report the Work Status as SSLWCN for the first year of leave and the wages the member would have earned had the member not been on leave and the associated service units. The wages should be reported in the WNC field. If the leave continues past the first year of leave, the Work Status should be changed to LEAVEN. Wages or service units should NOT be reported.
  - b. If no, the employer must report the Work Status as WKCMCN for the first year of leave and LEAVEN for the second year of leave and no wages or service units should be reported.