



## **POLICY & PROCEDURE DOCUMENT**

NUMBER: 4.6053

DIVISION: Finance and Administration

TITLE: Sabbatical Assignments and Retirement Participation

DATE: May 8, 2007

REVISED: February 16, 2009, July 1, 2011, September 25, 2012

Policy for: Faculty Members on Sabbatical Assignments

Authorized by: Director, Human Resources

### **I. Purpose and Scope**

While the University recognizes both the scholarship, personal and professional enrichment gained through Sabbatical Leave/Assignment, Western Kentucky University recognizes and strictly adheres to those policies surrounding the impact of Sabbatical Leave on service credit for retirement purposes.

### **II. Policy**

#### **A. Faculty Members Who Participate in KTRS**

1. Faculty employees who participate in KTRS and who are granted sabbatical assignments with full pay shall continue to earn retirement service credit and make required contributions during their sabbatical period, as if in regular employment status. The University shall also continue to pay its designated contribution rate.
2. Faculty employees who are granted sabbatical assignments at one-half pay shall not be eligible to earn retirement service credit during their sabbatical period. Similarly, the University shall not make retirement contributions on behalf of employees during the sabbatical period.

Upon returning to active employment, employees not eligible to earn retirement service credit shall then become eligible to purchase credit associated with the sabbatical period, under guidelines established by the KTRS. Employees shall be responsible for the full cost of any service credit purchased except that the University will pay a share of the cost under certain conditions as permitted by KTRS regulations. If the sabbatical service credit is purchased by

the returning employee prior to June 30<sup>th</sup> of the fiscal year in which the sabbatical occurred, the employee shall pay the designated percentage of the applicable salary and the University shall pay 2.215%.

In cases where the sabbatical service credit is purchased in the fiscal year immediately subsequent to the year in which the sabbatical occurred, the University shall pay 2.215% of the applicable salary plus related interest charges. The employees shall pay the designated percentage of the applicable salary plus related interest charges.

If the sabbatical service credit is purchased by the employee at any time after the immediate subsequent year, the University shall not participate in the cost of the purchase and the employee shall pay the full cost plus interest as determined by KTRS.

The “applicable salary” for purchasing sabbatical service credit is determined as follows: total compensation for the prior fiscal year is used for sabbaticals which occur during the Fall semester; the current fiscal year salary is used for sabbaticals occurring during the Spring semester.

3. During all sabbatical assignments, employees may continue to participate in other benefit programs and the University will continue to pay its applicable share of (non-retirement) employer sponsored benefits.

#### B. Employees Who Participate in the ORP (Optional Retirement Plan)

1. Employees who participate in the ORP—a defined contribution plan—and who are granted sabbatical assignments with full pay or one-half pay shall continue to participate in the ORP and make contributions just as if they are in a regular employment status. Similarly, the University will continue to make customary retirement contributions.

### III. Procedure

1. All personnel responsible for calculating and submitting service credit information on behalf of WKU Employees must adhere to the rules, regulations, processes and procedures congruent to the retirement system in which the employee is participating at the time Sabbatical Leave is taken.

### IV. Exclusions

#### V. Related Policies

- 1.1302 Sabbatical Leave
- 4.6002 Employee Benefits Eligibility

#### VI. Reason for Revision

To modify existing policy for consistency with revised KTRS regulations pertaining to sabbatical assignments.

Appendices: