

Accumulated Leave Certification Form (ET-4306)

Quick Reference Guide

(to be used in conjunction with Chapter 8 of the Health Administration Manual and Chapter 758 of the Wisconsin Human Resources Handbook)

5 Situations when an Accumulated Certification form must be completed -- if terminating employee:

1. Is *minimum retirement age* (55 for general; 50 for protective);
2. Is *applying or has been approved for a disability benefit* (if employee is remaining on LOA, no sick leave cert should be completed);
3. *Died*;
4. *Is a public official not eligible for an immediate annuity* (qualifies for delayed sick leave usage under 1991 WA 39);
5. *Is under minimum retirement age but has 20 years of WRS service* (qualifies for delayed sick leave usage under 2003 WA 33).

Employee Information Section – For Situations #1-5, all boxes must be completed in entirety:

- “Does employee have state health insurance coverage” refers to whether the employee is covered under the state health plan as either the subscriber or as a dependent on a spouse’s state contract.
- Complete “Is spouse employed. . .” and “Is employee a dependent on. . .” questions by checking your files and/or contacting the employee to find out the answers, rather than checking “Don’t Know.” As a last resort, contact the ETF Employer Communication Line or ETF’s Benefit Payments Section for assistance.

Health Plan Information Section -- For Situations #1-5, all boxes must be completed in entirety if state health coverage exists:

- Complete with either the employee or spouse plan info. Again, check your files and/or contact the employee to obtain this information. ETF is a resource if you cannot obtain this info elsewhere.
- Do **NOT** complete if employee *is not covered by a state health plan*.

Spouse/Dependent Information Section – For Situations #1-5, all boxes must be completed in entirety if applicable:

- Must be completed if employee is married, regardless of whether state health coverage exists.
- Include youngest dependent info for unmarried employees with family coverage.

Certification of Accumulated Leave Section – For Situations #1-3, this section is *only* completed if state health coverage exists. For Situations #4-5, all boxes must be completed in entirety:

- If terminating employee falls under Situations #1-3, this section **Must** be completed *if employee has state health coverage* but **Must Not** be completed *if no state health coverage exists*.
- If terminating employee is a **Public Official (Situation #4)** or *is less than minimum retirement age with 20 years of WRS creditable service (Situation #5)*, this section **Must** be completed regardless of whether or not the employee has state health coverage.
- All boxes must be completed. If the value is zero, enter 0.00 in the box rather than leaving blank.
- “Other creditable leave hours” in box b) is a taxable event.
- “Highest Base Pay” refers to base salary only. Supplemental or add-on pay is excluded except for Teachers, Teacher Supervisors and Education Directors.
- “Supplemental Sick Leave Hours” are covered by OSER’s Wisconsin Human Resources Handbook, chapter 758.
 - Eligibility is based on adjusted continuous service, not on WRS creditable service.
 - 500 hour restoration for eligible employees is included in this area.
 - Total cannot exceed the value of unused sick leave hours in box a), unless eligible for 500 hour restoration.
- “Premiums Paid Through” **must** be completed *if employee is the subscriber*; should be left **blank if the spouse is the subscriber**.

Employer Information Section – For Situations #1-5, all boxes must be completed in entirety:

- Must be completed, even if employee is not the subscriber or doesn’t have state health coverage.
- Include group number.