



SUBJECT

RETIREE ACCUMULATED SICK LEAVE PROGRAM

I. AUTHORITY

- A.R.S. § 12-821 General limitation; public employee
- A.R.S. § 15-1628 Powers and procedures pertaining to optional retirement programs
- A.R.S. § 35-131 Accounting system; reports; notice of deficiency; forms
- A.R.S. § 38-615 Payment for accumulated sick leave; limit; definition
- A.R.S. § 38-616 Retiree accumulated sick leave fund; administration; contribution
- A.R.S. § 38-727 Eligibility; options
- A.R.S. § 38-844.03 Eligibility; participation
- A.R.S. § 38-881 Definitions
- A.R.S. § 38-884 Membership of retirement plan; termination; credited service; redemption
- A.R.S. § 41-722 Powers and duties relating to finance
- A.R.S. § 41-763 Powers and duties of the director relating to personnel
- A.A.C. R2-5-404 Sick Leave

II. INTRODUCTION

A State employee who is eligible to participate in an Authorized State Retirement System may be eligible to receive partial payment for his or her accumulated sick leave balance of five hundred (500) or more hours. In order to be eligible to receive distributions from the Retiree Accumulated Sick Leave (RASL) Program, both of the following conditions must be fulfilled: 1) the retiree must have an effective retirement date on file with an Authorized State Retirement System that is at least one (1) calendar day after the retiree's termination from State service; and 2) the effective retirement date on file with an Authorized State Retirement System must be not later than thirty-one (31) calendar days after the retiree's termination from State service.

A retiree shall be paid, in varying amounts and within prescribed limits, in exchange for all of his or her accumulated sick leave hours. The retiree may elect to roll a portion of the first payment into a State-sponsored deferred compensation account in accordance with the deferred compensation plan limits. Any subsequent payments may be eligible for rollover into deferred compensation if the employee has returned to work for the State. The Program reserves the right to accelerate or adjust the disbursement of payments subject to Program requirements and the availability of funds. The RASL benefit is subject to all payroll and withholding taxes, including Federal and State income taxes as well as Social Security and Medicare. The RASL benefit does not accrue interest.

The retiree has a maximum of one hundred eighty (180) calendar days following his or her effective retirement date to ensure that a completed Form GAO-SL-50 is received by the General Accounting Office (GAO.) The retiree may submit the completed form or make sure that his or her agency or university has submitted the completed form to the GAO. However, if the retiree elects to roll a portion of the first payment into a State-sponsored deferred compensation account, he or she must make certain that the completed Form GAO-SL-50 is received by the GAO within thirty (30) calendar days following his or her termination from State service. The retiree must notify the Deferred Compensation Provider in writing of his or her intent to defer a portion of the first payment, using the RASL Deferral Notification Form.

The Arizona Department of Administration (ADOA) shall establish and administer the RASL fund and shall maintain individual records for each person receiving this benefit.



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III. DEFINITIONS

ADOA – Arizona Department of Administration.

Accumulated Sick Leave – An employee’s accumulated sick leave hours at the time of termination from State service. The sick leave hours must be available for use at the time of termination from State service.

Agency – Any Department, Authority, Board, Commission, Council, Administration, Court, Registrar, Office, Institution, University, or other organization, unit or entity in the Executive, Legislative, or Judicial branch of the Government of the State of Arizona.

Authorized State Retirement System – One of the following retirement systems: Arizona State Retirement System (ASRS); Public Safety Personnel Retirement System (PSPRS); Corrections Officer Retirement Plan (CORP); the Optional Retirement Program (ORP) established by the Arizona Board of Regents; and, collectively, the employees of a University under the jurisdiction of the Arizona Board of Regents who participate in a Federal Retirement System.

Benefit Value – The total benefit to which a retiree is entitled under this Program.

Deferred Compensation – The amount of earned income that is deposited into a deferred compensation account, not subject to the current payment of income taxes. Deposited amounts are subject to income taxation in the future, when withdrawn. Unlike taxes on income, payroll taxes, such as Social Security and Medicare, are not deferrable and must be withheld from all RASL payments.

Deferred Compensation Account – An arrangement by which a deferred compensation provider accepts an employee’s deferred compensation deposits, holding such deposits on behalf of the employee for withdrawal in the future.

Deferred Compensation Deadline – The later of either 1) seventy-five (75) calendar days after the effective retirement date or 2) the last day of the calendar year containing the effective retirement date.

Deferred Compensation Provider – The vendor currently on contract with the State to provide deferred compensation services.

Deferred Retirement Date – For the purposes of this Program, an effective retirement date on file with an Authorized State Retirement System that is not within thirty-one (31) calendar days following termination from State service.

Early Retirement – As it is defined by ASRS, can be used to meet the RASL Program retirement requirement. ASRS allows early retirement for employees beginning at age fifty (50) with at least five (5) years of service. However, for deceased employees, early retirement does not qualify for the Program.

Effective Retirement Date – The retirement date on file with an Authorized State Retirement System. For the purposes of this Program, the effective retirement date must be at least one (1) calendar day after the termination date and no later than thirty-one (31) calendar days after termination.

EIN – Employee Identification Number.

Eligibility Percentage – The percentage of accumulated sick leave hours allowed under law for the Program’s benefit value calculation.



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Form GAO-SL-50 – Retiree Accumulated Sick Leave Program Application and Certification Form.

Forms GAO-36a, 36b, and 36c – Forms used by beneficiaries to file claims involving a decedent’s State compensation, benefits, etc.

GAO – General Accounting Office; a division within the Arizona Department of Administration.

Hourly Rate – Annual State salary (including salary adjustments, stipends, but excluding at-risk performance pay) at termination divided by two thousand eighty (2,080) hours (annual hours may vary for University employees contracted for an academic year of nine (9) months).

HR – Human Resource or Human Resources; used in reference to personnel operations or units.

HRIS – Human Resource Information Solution. The human resources, benefits, and payroll system utilized by the majority of State agencies.

IRA – Individual Retirement Account; one of several different types of primarily self-funded, individually managed retirement plans.

Normal Retirement – As defined by each Authorized State Retirement System. Normal retirement is required for RASL qualification in the event of a deceased employee.

Payroll System – An overall method of calculating payroll and maintaining payroll records. Generally, in the State of Arizona, most personnel and most agencies use the HRIS as a payroll system. Other payroll systems in use in the State include: the three separate University payroll systems (Arizona State University, Northern Arizona University and the University of Arizona); the payroll system used by the Public Safety Personnel Retirement System (PSRPS); the payroll system used by the Arizona Power Authority; and, any other State payroll systems that do not use the leave accumulation functions of the HRIS.

Program – The State of Arizona RASL Program.

RASL – Retiree Accumulated Sick Leave.

RASL Checklist – A list of tasks and necessary items, which is made available on the GAO website, to assist both retirees and State agencies and universities to comply with the requirements of the Program. There are separate checklists available for university and non-university employees.

RASL Deferral Notification Form – The Deferred Compensation Provider form that must be submitted by retirees who elect to roll a portion of their first RASL payment into a State-sponsored deferred compensation account. This form must be submitted to the Deferred Compensation Provider and not the GAO.

Retire – The act of establishing an effective retirement date and electing defined retirement benefits with an Authorized State Retirement System. This must be done not later than thirty-one (31) calendar days following the termination of employment from State service for the purposes of this Program.

Retired – The status of a former employee upon the first calendar day of his or her effective retirement date and for any time thereafter.

Retiree – For the purposes of this Program, a State employee who has applied for and has been granted retirement status with an Authorized State Retirement System.



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Separation from State Service – See “Termination of Employment.”

Sick Leave – Any approved, compensated period of absence granted to an employee because of injury, disability, illness, or examination or treatment by a licensed health care practitioner.

SSN – Social Security Number.

State Employee – For the purpose of the RASL program, an officer or employee of an agency or university that contributes regularly to the RASL program as prescribed by A.R.S. § 38-616.

State Service – For the purpose of the RASL program, employment with an agency or university that contributes regularly to the RASL program as prescribed by A.R.S. § 38-616.

Termination of Employment – An event coincident with the last day of employment with a RASL-participating State agency or university. For RASL eligibility, termination may be due to voluntary or involuntary reasons, including death. “Termination of employment,” “separation from State service” and “termination from State service” have the same meaning for this Program.

Total Benefits Eligible Payroll – Gross wages paid from all funding sources, including but not limited to the State General Fund, Federal monies, special revenue funds, intergovernmental revenue monies, trust funds and other payroll sources.

University – Arizona State University, Northern Arizona University, University of Arizona.

IV. POLICIES & PROCEDURES

A. Eligibility

1. State employees who are eligible for retirement benefits under an Authorized State Retirement System or employees of a university under the jurisdiction of the Arizona Board of Regents who participate in a Federal Retirement System are eligible for Program participation. Seasonal, clerical pool or other classes of employees not eligible for retirement benefits are not eligible for this Program.
2. Eligible State employees having at least five hundred (500) accumulated sick leave hours that have been accumulated in accordance with the State-approved personnel policies are eligible under this Program. The accumulated sick leave hours must be available for use at the time of termination of employment.
3. The compensation rules, regulations or statutes the employee is subject to must provide for the forfeiture of all accumulated sick leave hours upon retirement.
4. In order to be eligible for this Program, a retiree must have an effective retirement date on file with an Authorized State Retirement System that is at least one (1) calendar day after the retiree’s termination from State service and is not later than THIRTY-ONE (31) CALENDAR DAYS following the date of his or her termination of employment.
5. Although Arizona law (A.R.S. § 38-764(I)) allows certain ASRS members to retire and receive a pension without termination of employment, the RASL Program requires a termination with retirement.
6. State employees who have established a deferred retirement date with an Authorized State Retirement System are not eligible for participation in this Program.



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B. Employee Status

1. An eligible State employee whose effective retirement date is not later than thirty-one (31) calendar days following his or her termination of employment may receive the RASL benefit, regardless of the pay status on his or her last day of employment. Pay statuses include, but are not limited to, regular pay, annual leave, sick leave, leave without pay, civic duty leave, etc.
2. If an employee terminates State service and is later reinstated in accordance with State personnel rules and policies, the employee will, if he or she meets the other requirements, be eligible for the RASL benefit provided that the employee has the requisite number (i.e., five hundred (500) or more) of accumulated sick leave hours at the time of termination.
3. All accumulated sick leave hours are forfeited upon the retiree's participation in the Program and cannot be used for any other purpose. If a retiree has elected to take the Program benefit and subsequently re-enters State service, the accumulated sick leave hours will not be eligible for reinstatement under State approved personnel policies (including R2-5-404.f.). The retiree will re-enter State service with an accumulated sick leave balance of zero hours.

C. Benefit Value Calculations

1. The benefit value received by the retiree for the accumulated sick leave balance increases according to a graduated scale. It is calculated by taking the State hourly rate of pay at the termination date, multiplied by the number of total accumulated sick leave hours (up to one thousand five hundred (1,500) maximum hours) at the termination date, times the appropriate percentage below:
 - a. **25%** (if total accumulated sick leave hours are at least 500, but fewer than 750 hours); or
 - b. **33%** (if total accumulated sick leave hours are at least 750, but fewer than 1,000 hours); or
 - c. **50%** (if total accumulated sick leave hours are at least 1,000 up to the maximum of 1,500 hours).
2. The maximum number of accumulated sick leave hours compensated under the Program is one thousand five hundred (1,500). Hours in excess of one thousand five hundred (1,500) cannot be used for any other purpose and will be forfeited and purged from all official payroll systems upon retirement and enrollment in the RASL Program.
3. The maximum benefit value is thirty thousand dollars (\$30,000) per person, per retirement system.

D. Warrant or Direct Deposit Payments

1. Payments will be paid by warrant unless the direct deposit option is selected on Form GAO-SL-50.
2. If electing to be paid by direct deposit, the retiree must provide a voided check with the retiree's name printed on the check or a letter from his or her financial institution with account information along with Form GAO-SL-50. Handwritten account information is not acceptable.

E. Deferred Compensation

1. Retirees may elect to roll a portion of the first payment of the RASL benefit into a State-sponsored deferred compensation account.



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- a. The retiree must notify the Deferred Compensation Provider in writing of his or her intent to defer a portion of the first payment, using the RASL Deferral Notification Form.
 - b. The RASL Deferral Notification Form may be found on the GAO website, RASL Information section, under the link <http://www.gao.az.gov/rasl>.
 - c. The Deferral must be specified as a fixed amount, not as a percentage of the first payment.
 - d. The Deferred Compensation Provider will notify the GAO in writing of the maximum amount that may be deferred. The Internal Revenue Service sets annual calendar year limits on the amount that may be contributed to a deferred compensation account.
2. In order to allow for adequate processing time by the GAO, the retiree must submit Form GAO-SL-50 to his or her agency immediately following his or her termination of employment. The agency must then complete the employer portion of the form. The GAO must receive the completed form no later than thirty (30) days following the retiree's termination from State service. This will ensure that the deferral can be processed by the deferral deadline. The deferral deadline is the date by which the RASL program must transmit funds to the Deferred Compensation Provider. As discussed in the definitions section, the deferral deadline is the later of 1) seventy-five (75) calendar days after the effective retirement date or 2) the last day of the calendar year in which the employee retires (not the year of termination).

Example: The deferred compensation deadline for a retiree with an effective retirement date of 12/15/09 is 2/28/10 (75 calendar days after the effective retirement date, which is later than the last day of the calendar year of retirement), whereas the deferred compensation deadline for a retiree with an effective retirement date of 1/1/10 is 12/31/10 (the last day of the calendar year in which the employee retires, which is later than 75 days after the effective retirement date).

- a. The retiree or his or her agency may submit the completed form (both the retiree and the employer sections) to the GAO, but the responsibility for ensuring that the completed form is received by the GAO within thirty (30) days following the date of termination from State service rests exclusively with the retiree.
- b. The deferral cannot be for the entire amount of the first payment. In addition to the deferral, the payment is subject to Social Security and Medicare taxes that are calculated on the gross amount of the payment, and there must also be a payment issued to the retiree for a minimum of ten dollars (\$10.00). Retirees should take this into consideration when determining the requested deferral amount. The GAO will reduce the deferral amount to cover Social Security and Medicare taxes and the ten dollars (\$10.00) minimum payment and will notify the Deferred Compensation Provider of the adjusted deferral.
- c. Retirees who return to State service may have the option of rolling any second and/or third payments of the RASL benefit into a State-sponsored deferred compensation account. Retirees must contact the GAO to determine if they are eligible for this option.
- d. Retirees who do not have a State-sponsored deferred compensation account already established with the Deferred Compensation Provider and elect the deferral option must enroll in a State-sponsored deferred compensation account prior to their date of termination from State service.

F. Tax Ramifications for the Retiree



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1. The Program benefits are considered to be earned income, not retirement benefits, for tax purposes.
2. The Program benefits are subject to all applicable tax laws. The Program benefits are subject to Social Security and Medicare taxes. Other applicable tax withholdings are based on the most current Federal and State withholding elections for the retiree in the HRIS.
3. The State will not roll the benefit value into an IRA, a Roth IRA, etc.; these options are beyond the scope of this Program.

G. Beneficiary

1. The employee may designate one (1) beneficiary for this Program. This beneficiary may be different from the beneficiaries designated for other purposes.
2. Notification of changes (beneficiary, address, phone number, etc.) is the responsibility of the retiree and must be submitted to the GAO utilizing Form GAO-SL-50.
3. If a retiree has already received one or more of the RASL benefit payments and dies before receiving the total benefit value due, the retiree's named beneficiary shall receive the total balance due in a lump sum payment.
4. If an active State employee with five hundred (500) or more unused sick leave hours is eligible for **normal retirement**, as specified under an Authorized State Retirement System in which he or she participates, and dies while employed by the State before retiring, a beneficiary is eligible to receive the decedent's total RASL benefit in a lump sum payment.
5. The beneficiary must submit a copy of the death certificate and a notarized affidavit (GAO-36a, GAO-36b, or GAO-36c) to the GAO. Unless an exception is granted, the beneficiary is subject to the same due dates as were applicable to the retiree. The beneficiary can obtain blank affidavits from the decedent's prior agency HR office or from the GAO website.

H. Scope of State Assistance to Prospective Program Participants

1. The State agencies employing prospective Program participants will provide them Program information and certify as to the accuracy of certain required information as of the termination date. Required information includes the retiree's hourly rate of pay and accumulated sick leave balance at the date of termination from State service, as well as other information necessary to administer this Program.
2. The State and its employees cannot provide financial, legal or tax advice. The retiree or potential retiree is responsible for seeking advice from his or her personal financial, legal or tax advisor. State employees are limited to providing the retiree or potential retiree information concerning the specific policies, procedures and operations of the Program without offering counsel or advice.

I. Retiree's Responsibilities

1. An employee contemplating retirement is encouraged to provide his or her agency a notice of intent to terminate, retire and participate in this Program.
2. The retiree must have an effective retirement date that is not later than thirty-one (31) calendar days after their termination of employment.



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3. Unless rolling part of the first payment into deferred compensation (in which case a thirty (30) day deadline applies), the retiree will need to ensure that a completed Form GAO-SL-50 (both the retiree and the employer portions) is received by the GAO within one hundred eighty (180) days following his or her effective retirement date. This form must be completed by both the retiree and his or her agency's HR (or payroll) office. The agency must certify that the information on the form is correct and that the retiree is eligible for the RASL benefit. The retiree may go online to the link <http://www.gao.az.gov/rasl> or to his or her agency's HR office to obtain the Form GAO-SL-50. Failure to file a completed Form GAO-SL-50 with the GAO within one hundred eighty (180) days following his or her effective retirement date shall constitute abandonment and forfeiture of the retiree's right to the Program benefit. The completed form may be submitted by either the retiree or his or her agency, but the responsibility for claiming this benefit rests exclusively with the retiree (or his or her beneficiary).
4. The retiree must also fill out the RASL Checklist (retiree portion), which may be found under the link <http://www.gao.az.gov/rasl>. There are separate checklists available for university and non-university employees. Completing this checklist will help the retiree to ensure that all required information for the RASL Program has been completed and submitted. Once the retiree portion of the checklist has been completed, the retiree must submit the checklist along with Form GAO-SL-50 to his or her agency.
5. If the retiree elects to roll a portion of the first payment of the RASL benefit into a State-sponsored deferred compensation account, he or she must:
 - a. Enroll in deferred compensation prior to termination of employment,
 - b. Submit the RASL Deferral Notification Form directly to the state-sponsored deferred compensation provider,
 - c. Ensure that a completed Form GAO-SL-50 is received by the GAO not later than thirty (30) calendar days after his or her termination from State service.
6. The retiree or his or her agency may submit the completed Form GAO-SL-50 to the GAO, but the responsibility rests exclusively with the retiree (or his or her beneficiary).

J. State Agency Responsibilities

1. A State agency that employs persons who may be eligible to receive payment for accumulated sick leave upon retirement pursuant to A.R.S. § 38-615 shall contribute a pro rata share of the overall cost of the accumulated sick leave payments. The pro rata share shall be payable by payroll fund source and the resultant amount shall be transferred to the retiree accumulated sick leave fund. The pro rata share shall:
 - a. be calculated from the total benefits eligible payroll,
 - b. be established by the Director of the ADOA,
 - c. be subject to review by the Joint Legislative Budget Committee, and
 - d. not exceed .55% (.0055) of the total benefits eligible payroll.
2. Total benefit eligible payroll consists of gross wages paid from all funding sources including but not limited to the State General Fund, Federal monies, special revenue funds, intergovernmental revenue monies, trust funds and other payroll sources. Payment for the Program pro rata charge shall be submitted or transferred for all fund sources to the GAO RASL fund.



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3. Each payroll system (including the HRIS and all other payroll systems) is responsible for transferring the required funding to the GAO for the Program on a payroll-by-payroll basis.
4. All payroll systems (not agencies) shall remit the pro rata RASL Program charge on a payroll-by-payroll basis by submitting an electronic transfer to the GAO. Any other type of payment needs prior written approval by the GAO.
5. All payroll systems other than the HRIS are required to submit sick leave liability information to the GAO. This information generally includes, but is not limited to: employee name, employee number (i.e., EIN or SSN), sick leave hours balance, current hourly pay rate (excluding at-risk performance pay), employee hire date, birth date, gender, annual salary, termination date (if applicable) and notification as to whether the employee is or will become eligible for normal retirement during the next fiscal year. Upon request, but not less frequently than at the end of each fiscal year, this information must be submitted to the GAO, using a medium and format approved by the GAO.
6. Agency Procedures for processing a RASL applicant:
 - a. The agency payroll office pays the retiree for all wages and unused and unforfeited annual, compensatory, recognition, old annual, holiday annual, or any other non-sick leave and decreases the appropriate leave balances to zero (0.0000). All stipends and all deductions for retirement and all types of insurance must then be turned off in the HRIS. For assistance, contact the Arizona Department of Administration (ADOA) Benefit Services Division at beneissues@azdoa.gov.
 - i. The specific types of deductions that must be turned off are:
 - 1) Retirement (ASRS, CORP, PSPRS).
 - 2) Insurance: Life, LTD, STD, Medical, Dental, Vision.
 - ii. Specific types of deductions that are NOT to be end-dated are:
 - 1) Transit (bus) card deductions.
 - 2) Deferred compensation.
 - 3) Taxes.
 - 4) Garnishments.
 - b. The agency HR office processes the employee's record as it would normally process a voluntary or involuntary termination or a death.
 - i. The agency must release the retiree in the HRIS by changing the status from an active pay status to a final pay status. Final pay statuses are: R2 (retiree final), T2 (termination final), or U2 (deceased final).
 - ii. If the employee is terminating, retiring and then returning to work, the agency must first change the employee's status in the HRIS to a final pay status and then subsequently process a re-hire in the HRIS. For RASL purposes, it is important that the HRIS records clearly show a termination date. Without a specific termination date in HRIS the applicant is not eligible for the RASL Program. Although Arizona law (A.R.S. § 38-764(I)) allows certain ASRS members to retire and



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receive a pension without termination of employment, the RASL Program requires a termination with retirement.

- c. The accuracy of certain information, including all accumulated sick leave balances and the corresponding hourly pay rate on the termination date, shall be certified by the State agency. Print screens from the HRIS must be attached to the RASL application by the agency to verify the termination date, hourly rate of pay and sick leave balance. Non-HRIS agencies, such as universities, must attach appropriate print screens from their payroll systems.
- d. The agency must submit Form GAO-SL-50, the appropriate checklist and print screens to the GAO. This documentation must be submitted to the GAO:
 - i. For those electing the deferred compensation option, within thirty (30) calendar days of the date of termination.
 - ii. For those not electing the deferred compensation option, within one hundred eighty (180) calendar days of the effective date of retirement.
- e. The retiree or agency may not submit an executed Form GAO-SL-50 to the GAO in advance or in anticipation of the employee's termination or before all of the wages and non-sick leave have been paid.
- f. To allow employee participation, each agency is responsible for disseminating the information regarding the policies and procedures governing this Program to its employees.
- g. If a retiree in the RASL Program returns to State employment after he or she has retired with an Authorized State Retirement System, the agency's HR office must notify the RASL Program at the GAO immediately to ensure RASL payments are processed properly.
- h. All correspondence and required notices related to the RASL Program shall be sent to:

Arizona Department of Administration
General Accounting Office
Retiree Accumulated Sick Leave (RASL) Program
100 N. 15th Avenue, Suite 302
Phoenix, AZ 85007

K. ADOA – GAO Responsibilities

1. The GAO will administer the RASL Fund and Program and provide appropriate assistance and information updates. The GAO will also coordinate the Program with State agencies, universities, participating retirees and the Deferred Compensation Provider.
2. The GAO, upon receipt and validation of the completed Form GAO-SL-50, will:
 - a. Verify the eligibility of the retiree for RASL,
 - b. Confirm the retiree's retirement with ASRS, PSPRS, CORP, or ORP, or the university Federal retirement system,



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- c. Complete and submit an Agency Transfer Request Form to the ADOA Human Resources Office in order to administratively transfer the retiree to the RASL Program, agency YY (if already on the HRIS) or add the retiree to the HRIS (if currently not on the HRIS). This form may be found on the HRIS website, and
 - d. If applicable, coordinate the deferral of a portion of the first payment into the retiree's State-sponsored deferred compensation account.
3. The GAO shall maintain individual records for each eligible person receiving benefits under the Program. After verification of Program eligibility, the GAO will send a statement of benefits with the first payment (and any subsequent payments) to each participant in the Program.
 4. The GAO generally pays the RASL benefit, to those eligible, in payments over a three-year period, except for lump sum payments made in the event of death. The GAO reserves the right to adjust the timing and amount of payments subject to RASL program requirements and the availability of funds.
 5. The first payment will generally be processed within sixty (60) to ninety (90) days after the GAO's receipt of a properly completed Form GAO-SL-50, subject to the GAO's verification of eligibility and availability of funds. Absent sufficient funds to process all valid claims as presented, claims will be honored on a first-in, first-out basis as funds become available. Any second and third payments are generally scheduled to be processed approximately one and two years, respectively, after the first payment.
 6. The State reserves the right to recover any benefits paid in error.
 7. Requests for RASL benefits should be referred to:

Arizona Department of Administration
General Accounting Office
Retiree Accumulated Sick Leave (RASL) Program
100 N. 15th Avenue, Suite 302
Phoenix, AZ 85007
(602) 542-5601

V. FORMS AND CHECKLISTS

A. Form GAO-SL-50 and Instructions

All applicants of the Program must use the current Form GAO-SL-50. This form may be found on the GAO website under the following link: <http://www.gao.az.gov/rasl>.

B. RASL Checklists

There are separate checklists for university and non-university employees; the RASL University Checklist and the RASL Non-University Checklist. The GAO requires that both retirees and agencies utilize a checklist to ensure that all required information for the Program has been provided. The university and non-university checklists may be found under the link: <http://www.gao.az.gov/rasl>.

C. RASL Deferral Notification Form



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The retiree must notify the Deferred Compensation Provider in writing of his or her intent to defer a portion of the first payment, using the RASL Deferral Notification Form. The form may be found on the GAO website under the following link: <http://www.gao.az.gov/rasl>

D. Deferred Compensation/RASL Calculation Tool

The GAO has made available a calculation tool in Excel format to assist retirees and/or agencies in calculating RASL and deferred compensation amounts (if the retiree elects the deferred compensation option for the first payment.) The tool may be found on the GAO website under the following link: <http://www.gao.az.gov/rasl>.

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