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.

II. Policy

A. Faculty Members Who Participate in KTRS

1. Faculty members who participate in the Kentucky Teachers’ Retirement System (KTRS) and who are granted sabbatical assignments with full pay or one-half pay shall not earn retirement service credit nor make retirement contributions to KTRS during the period of their sabbatical assignment. Similarly, the University shall not make retirement contributions on behalf of employees. Faculty members may continue to participate in other employee benefit programs and the University will continue to pay its applicable share of (non-retirement) employer sponsored benefits.

2. Upon returning to active employment, faculty members shall then become eligible to purchase retirement service credit for sabbatical assignments under the guidelines established by 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 30th of the year in which the sabbatical occurred, the employee shall pay 6.5% (or alternative rate, based on hire date) of the applicable salary and the University shall pay 2.215% of the applicable
salary. 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 employee shall pay 6.5% (or alternative rate, based on hire date) 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 8.715% (or alternative rate, based on hire date) of the applicable salary plus interest charges as determined by KTRS.

3. Faculty members who perform a special project or service while on an official sabbatical assignment, may be compensated by the University for such project or service, however, the compensation earned is not subject to retirement contributions and is not creditable compensation for retirement purposes. This special rule only applies to faculty members who participate in KTRS.

B. Definitions of Applicable Salary for Sabbatical Service Credit

1. In cases where a sabbatical assignment extends for a complete fiscal year or is limited to the first semester of a fiscal year, the service credit cost calculation is based on the prior fiscal year’s salary. If a sabbatical assignment occurs in the second semester of a fiscal year, the service credit cost calculation is based on the current fiscal year’s salary.

C. 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

See also: Retirement Regulations; University Policy

VI. Reason for Revision

Appendices: