

# Salt Lake County Human Resources Policy 4-900: Retirement

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## **Purpose**

This policy provides guidance and benefit information relating to an employee's decision to retire from Salt Lake County.

## **I. Policy**

Salt Lake County encourages employees to provide 60 days advance written notice of their decision to retire. The County contributes towards an employee's purchase of retirement service credit to meet retirement eligibility.

## **II. Procedures**

### **A. Notice Requirements**

1. Employees are encouraged to provide 60 days advance written notice to their administration, the Human Resources Division and the State Retirement Office of their decision to retire and the expected retirement date.
2. Employees may elect to retire any time after they are eligible under the [Utah State Retirement and Insurance Benefit Act](#).
  - a. Part-time and full-time merit employees with benefits who give a thirty day written notice will receive eight hours of pay in addition to their regular salary, vacation pay, etc. to be paid at the end of their employment.

### **B. Leave Pay Out**

1. Accumulated earned vacation time and pre-termination leave will be paid by the employing department. Payment for accumulated earned vacation will be calculated by multiplying the vacation hours accrued by the hourly rate of pay in effect on the day of termination.
2. Eligible employees will also receive a pay out of twenty-five percent of the total number of sick leave hours accrued times the hourly rate of pay in effect on the day of termination.
3. After providing notice of retirement, employees may use accrued leave with the approval of their Supervisor.
4. Supervisors will be allowed to double fill the allocation of employees placed on pre-termination leave so long as budget allows.
5. Upon the death of an employee who otherwise was eligible for retirement and following a 30 day waiting period after the date of death, the 25% sick leave payout will be paid to the personal representative of the employee's estate, or to such other person who evidences authority, under the [Utah Probate Code](#), to collect the deceased employee's pay out as provided above.

### **C. Purchase of Retirement Credit**

1. Salt Lake County will contribute \$5,000 for full-time employees and \$2,500 for eligible part-time employees for each year of retirement credit being purchased by an employee, not to exceed a maximum total of \$25,000 for full-time and \$12,500 for part-time eligible employees for the purchase of up to 5 years of service credit after accruing 25 years of eligible service, pursuant to the provisions of the [Utah State Retirement and Insurance](#)

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- [Benefit Act](#). Such contribution will not exceed 95% of the total cost of purchasing the retirement credit as determined by the Utah State Retirement Office.
2. In order to be eligible for the county contribution, the person retiring must meet the following requirements:
    - a. At least 4 years of county service
    - b. Twenty-five years of eligible retirement service credit (full or part-time as required by the Utah State Retirement Office)
    - c. At the time of application be employed by Salt Lake County and in good standing at the time of application.
  3. Salt Lake County will only contribute toward the purchase of that retirement service credit necessary to permit the employee to meet the retirement eligibility requirements under the [Public Employee's Contributory and Non-contributory Retirement Act](#) with no actuarial reduction.
  4. To the extent the employee needs to purchase less than a full 12 month period or a multiple thereof, the amount contributed by the county will be reduced by 1/12 for each month less than 12 being purchased for that retirement credit year.

### III. References

- A. Utah State Retirement and Insurance Benefit Act Title 49, Chapter 11 et seq.