

SHB 2261 - H AMD TO H AMD (H-2636.1/09) 388
By Representative Cox

NOT ADOPTED 03/12/2009

1 On page 1, line 3 of the striking amendment, after "**Sec. 1.**" strike
2 all material through "2013." on page 48, line 29 and insert "The
3 legislature finds that the fundamental methods of allocating funding to
4 support basic education do not require wholesale revision. The overall
5 finance structure is sound to the extent that it is driven by student
6 enrollment and staffing ratios and attempts to address special needs.
7 However, there is a need to correct some structural flaws that have
8 been identified and to update the funding formulas to reflect how
9 schools operate in terms of the costs of doing business and the types
10 of staff that are needed. Allocations must also be adjusted to improve
11 equity among districts and, in some cases, to create a rational basis
12 for the amounts provided. Therefore, the legislature intends to make
13 necessary adjustments and implement them beginning with the 2009-10
14 school year.

15 **Sec. 2.** RCW 28A.150.220 and 1993 c 371 s 2 are each amended to
16 read as follows:

17 (1) In order for students to have the opportunity to develop the
18 basic education knowledge and skills under RCW 28A.150.210, school
19 districts must provide instruction of sufficient quantity and quality
20 and give students the opportunity to complete graduation requirements
21 that are intended to prepare them for postsecondary education, gainful
22 employment, and citizenship. Satisfaction of the basic education
23 ((~~program requirements~~)) goal identified in RCW 28A.150.210 shall be
24 considered to be implemented by the following instructional program:

25 (a) Each school district shall make available to students enrolled
26 in kindergarten at least a total instructional offering of four hundred
27 fifty hours. The program shall include instruction in the essential
28 academic learning requirements under RCW ((~~28A.630.885~~)) 28A.655.070
29 and such other subjects and such activities as the school district

1 shall determine to be appropriate for the education of the school
2 district's students enrolled in such program;

3 (b) Each school district shall make available to students enrolled
4 in grades one through (~~twelve~~) eight, at least a district-wide annual
5 average total instructional hour offering of one thousand hours. Each
6 school district shall make available to students enrolled in grades
7 nine through twelve, at least a district-wide annual average total
8 instructional hour offering of one thousand eighty hours. The state
9 board of education may define alternatives to classroom instructional
10 time for students in grades nine through twelve enrolled in alternative
11 learning experiences. The state board of education shall establish
12 rules to determine annual average instructional hours for districts
13 including fewer than twelve grades. The program shall include the
14 essential academic learning requirements under RCW (~~28A.630.885~~)
15 28A.655.070 and such other subjects and such activities as the school
16 district shall determine to be appropriate for the education of the
17 school district's students enrolled in such group;

18 (c) If the essential academic learning requirements include a
19 requirement of languages other than English, the requirement may be met
20 by students receiving instruction in one or more American Indian
21 languages.

22 (2) Nothing contained in subsection (1) of this section shall be
23 construed to require individual students to attend school for any
24 particular number of hours per day or to take any particular courses.

25 (3) Each school district's kindergarten through twelfth grade basic
26 educational program shall be accessible to all students who are five
27 years of age, as provided by RCW 28A.225.160, and less than twenty-one
28 years of age and shall consist of a minimum of one hundred eighty
29 school days per school year in such grades as are conducted by a school
30 district, and one hundred eighty half-days of instruction, or
31 equivalent, in kindergarten(~~:- PROVIDED, That~~). However, effective
32 May 1, 1979, a school district may schedule the last five school days
33 of the one hundred and eighty day school year for noninstructional
34 purposes in the case of students who are graduating from high school,
35 including, but not limited to, the observance of graduation and early
36 release from school upon the request of a student, and all such
37 students may be claimed as a full time equivalent student to the extent

1 they could otherwise have been so claimed for the purposes of RCW
2 28A.150.250 and 28A.150.260.

3 (4) The state board of education shall adopt rules to implement and
4 ensure compliance with the program requirements imposed by this
5 section, RCW 28A.150.250 and 28A.150.260, and such related supplemental
6 program approval requirements as the state board may establish.

7 **Sec. 3.** RCW 28A.150.260 and 2006 c 263 s 322 are each amended to
8 read as follows:

9 The basic education allocation for each annual average full time
10 equivalent student shall be determined in accordance with the following
11 procedures:

12 (1) The governor shall and the superintendent of public instruction
13 may recommend to the legislature a formula based on a ratio of students
14 to staff for the distribution of a basic education allocation for each
15 annual average full time equivalent student enrolled in a common
16 school. The distribution formula shall have the primary objective of
17 equalizing educational opportunities and shall provide appropriate
18 recognition of the following costs among the various districts within
19 the state:

20 (a) Certificated instructional staff and their related costs;

21 (b) Certificated administrative staff and their related costs;

22 (c) Classified staff and their related costs;

23 (d) Nonsalary costs;

24 (e) Extraordinary costs, including school facilities, of remote and
25 necessary schools as judged by the superintendent of public
26 instruction, with recommendations from the school facilities citizen
27 advisory panel under RCW 28A.525.025, and small high schools, including
28 costs of additional certificated and classified staff; and

29 (f) The attendance of students pursuant to RCW 28A.335.160 and
30 28A.225.250 who do not reside within the servicing school district.

31 (2)((~~a~~)) This formula for distribution of basic education funds
32 shall be reviewed biennially by the superintendent and governor. In
33 addition, the superintendent of public instruction shall review and
34 analyze the various funding formulas as compared to trends in school
35 district expenditures and staffing patterns and report biennially to
36 the legislature on the results of the analysis. The recommended
37 formula shall be subject to approval, amendment or rejection by the

1 legislature. The formula shall be for allocation purposes only. While
2 the legislature intends that the allocations for additional
3 instructional staff be used to increase the ratio of such staff to
4 students, nothing in this section shall require districts to reduce the
5 number of administrative staff below existing levels.

6 ~~((b))~~ (3) The formula adopted by the legislature shall reflect
7 the following ratios at a minimum(~~:(i) Forty-nine certificated~~
8 ~~instructional staff to one thousand annual average full-time equivalent~~
9 ~~students enrolled in grades kindergarten through three; (ii) forty-six~~
10 ~~certificated instructional staff to one thousand annual average full~~
11 ~~time equivalent students in grades four through twelve; (iii) four~~
12 ~~certificated administrative staff to one thousand annual average full~~
13 ~~time equivalent students in grades kindergarten through twelve; and~~
14 ~~(iv) sixteen and sixty-seven one-hundredths classified personnel to one~~
15 ~~thousand annual average full-time equivalent students enrolled in~~
16 ~~grades kindergarten through twelve.~~

17 ~~(e))~~, which are stated as the number of staff units allocated per
18 one thousand annual average full-time equivalent students:

19 (a) Certificated instructional staff units:

20 (i) Thirty-nine and seventy-five one-hundredths classroom teachers
21 for students enrolled in grades kindergarten through three, calculated
22 as provided under subsection (4) of this section;

23 (ii) Thirty-six and seventy-five one-hundredths classroom teachers
24 for students enrolled in grades four through twelve, calculated as
25 provided under subsection (4) of this section;

26 (iii) Four counselors for students in grades kindergarten through
27 twelve;

28 (iv) Four teacher-librarians for students in grades kindergarten
29 through twelve;

30 (v) One and twenty-five one-hundredths school nurses for students
31 in grades kindergarten through twelve;

32 (b) Four certificated administrative staff units for students in
33 grades kindergarten through twelve; and

34 (c) Seventeen and two one-hundredths classified staff units for
35 students in grades kindergarten through twelve.

36 (4) The legislature intends to incorporate into the distribution
37 formula an assumption of one teacher planning period per day and
38 sufficient funds for school districts to increase instructional hours

1 to the levels required under this section. Solely for purposes of
2 calculating certificated instructional staff units for classroom
3 teachers, the formula shall assume that one unit equals eight hundred
4 thirty-five hours of instruction per year. The formula shall allocate
5 a sufficient number of units to provide the minimum instructional hour
6 requirements under this section, provide one teacher planning period
7 per day, and result in the ratio of classroom teachers per one thousand
8 full-time equivalent students specified under subsection (3)(a)(i) and
9 (ii) of this section.

10 (5) The formula shall include an allocation for nonemployee-related
11 costs of at least twenty-seven percent of the allocation for salary
12 costs for the staff allocated under subsection (3) of this section.

13 (6) The formula shall include additional funds for twelve
14 substitute days for each certificated instructional staff unit, which
15 shall be calculated using the salary allocation schedule of the
16 district under RCW 28A.150.410.

17 (7) In the event the legislature rejects the distribution formula
18 recommended by the governor, without adopting a new distribution
19 formula, the distribution formula for the previous school year shall
20 remain in effect: PROVIDED, That the distribution formula developed
21 pursuant to this section shall be for state apportionment and
22 equalization purposes only and shall not be construed as mandating
23 specific operational functions of local school districts other than
24 those program requirements identified in RCW 28A.150.220 and
25 28A.150.100. The enrollment of any district shall be the annual
26 average number of full time equivalent students and part time students
27 as provided in RCW 28A.150.350, enrolled on the first school day of
28 each month and shall exclude full time equivalent students with
29 disabilities recognized for the purposes of allocation of state funds
30 for programs under RCW 28A.155.010 through 28A.155.100. The definition
31 of full time equivalent student shall be determined by rules of the
32 superintendent of public instruction: PROVIDED, That the definition
33 shall be included as part of the superintendent's biennial budget
34 request: PROVIDED, FURTHER, That any revision of the present
35 definition shall not take effect until approved by the house
36 appropriations committee and the senate ways and means committee:
37 PROVIDED, FURTHER, That the office of financial management shall make

1 a monthly review of the superintendent's reported full time equivalent
2 students in the common schools in conjunction with RCW 43.62.050.

3 ~~((+3))~~ (8)(a) Certificated instructional staff shall include those
4 persons employed by a school district who are nonsupervisory employees
5 within the meaning of RCW 41.59.020(8): PROVIDED, That in exceptional
6 cases, people of unusual competence but without certification may teach
7 students so long as a certificated person exercises general
8 supervision: PROVIDED, FURTHER, That the hiring of such classified
9 people shall not occur during a labor dispute and such classified
10 people shall not be hired to replace certificated employees during a
11 labor dispute.

12 (b) Certificated administrative staff shall include all those
13 persons who are chief executive officers, chief administrative
14 officers, confidential employees, supervisors, principals, or assistant
15 principals within the meaning of RCW 41.59.020(4).

16 **Sec. 4.** RCW 28A.150.410 and 2007 c 403 s 1 are each amended to
17 read as follows:

18 (1) The legislature shall establish for each school year in the
19 appropriations act a statewide salary allocation schedule, for
20 allocation purposes only, to be used to distribute funds for basic
21 education certificated instructional staff salaries under RCW
22 28A.150.260.

23 (2) Salary allocations for state-funded basic education
24 certificated instructional staff shall be calculated by the
25 superintendent of public instruction by determining the district's
26 average salary for certificated instructional staff, using the
27 statewide salary allocation schedule and related documents, conditions,
28 and limitations established by the omnibus appropriations act.

29 (3) Beginning January 1, 1992, no more than ninety college quarter-
30 hour credits received by any employee after the baccalaureate degree
31 may be used to determine compensation allocations under the state
32 salary allocation schedule and LEAP documents referenced in the omnibus
33 appropriations act, or any replacement schedules and documents, unless:

34 (a) The employee has a masters degree; or

35 (b) The credits were used in generating state salary allocations
36 before January 1, 1992.

1 (4) Beginning in the 2007-08 school year, the calculation of years
2 of service for occupational therapists, physical therapists, speech-
3 language pathologists, audiologists, nurses, social workers,
4 counselors, and psychologists regulated under Title 18 RCW may include
5 experience in schools and other nonschool positions as occupational
6 therapists, physical therapists, speech-language pathologists,
7 audiologists, nurses, social workers, counselors, or psychologists.
8 The calculation shall be that one year of service in a nonschool
9 position counts as one year of service for purposes of this chapter, up
10 to a limit of two years of nonschool service. Nonschool years of
11 service included in calculations under this subsection shall not be
12 applied to service credit totals for purposes of any retirement benefit
13 under chapter 41.32, 41.35, or 41.40 RCW, or any other state retirement
14 system benefits.

15 (5) The legislature shall establish in the omnibus appropriations
16 act for each school year a salary allocation per certificated
17 administrative staff unit allocated under RCW 28A.150.260. The
18 allocation for the 2009-10 school year shall be not less than seventy
19 thousand dollars and shall be annually adjusted as provided under RCW
20 28A.400.205. If a school district's allocation exceeds the minimum
21 allocation under this section, the provisions of RCW 28A.400.205(3)
22 apply.

23 (6) The legislature shall establish in the omnibus appropriations
24 act for each school year a salary allocation per classified staff unit
25 allocated under RCW 28A.150.260. The allocation for the 2009-10 school
26 year shall be not less than thirty-four thousand dollars and shall be
27 annually adjusted as provided under RCW 28A.400.205. If a school
28 district's allocation exceeds the minimum allocation under this
29 section, the provisions of RCW 28A.400.205(3) apply.

30 **Sec. 5.** RCW 28A.400.205 and 2003 1st sp.s. c 20 s 1 are each
31 amended to read as follows:

32 (1) School district employees shall be provided an annual salary
33 cost-of-living increase in accordance with this section.

34 (a) The cost-of-living increase shall be calculated by applying the
35 rate of the yearly increase in the cost-of-living index to any state-
36 funded salary base used in state funding formulas for teachers and
37 other school district employees. Beginning with the 2001-02 school

1 year, and for each subsequent school year, except for the 2003-04 and
2 2004-05 school years, each school district shall be provided a cost-of-
3 living allocation sufficient to grant this cost-of-living increase,
4 except as provided in subsection (3) of this section.

5 (b) A school district shall distribute its cost-of-living
6 allocation for salaries and salary-related benefits in accordance with
7 the district's salary schedules, collective bargaining agreements, and
8 compensation policies. No later than the end of the school year, each
9 school district shall certify to the superintendent of public
10 instruction that it has spent funds provided for cost-of-living
11 increases on salaries and salary-related benefits.

12 (c) Any funded cost-of-living increase shall be included in the
13 salary base used to determine cost-of-living increases for school
14 employees in subsequent years. For teachers and other certificated
15 instructional staff, the rate of the annual cost-of-living increase
16 funded for certificated instructional staff shall be applied to the
17 base salary used with the statewide salary allocation schedule
18 established under RCW 28A.150.410 and to any other salary models used
19 to recognize school district personnel costs.

20 (2) For the purposes of this section, "cost-of-living index" means,
21 for any school year, the previous calendar year's annual average
22 consumer price index, using the official current base, compiled by the
23 bureau of labor statistics, United States department of labor for the
24 state of Washington. If the bureau of labor statistics develops more
25 than one consumer price index for areas within the state, the index
26 covering the greatest number of people, covering areas exclusively
27 within the boundaries of the state, and including all items shall be
28 used for the cost-of-living index in this section. The cost-of-living
29 index used in any fiscal biennium for the purposes of this section
30 shall be the estimated index as of the adoption of the omnibus
31 appropriations act establishing the state budget for the next fiscal
32 biennium. The index shall not be adjusted thereafter during the
33 biennium.

34 (3) For school districts that have historically received teacher
35 salary allocations in excess of the statewide salary schedule under RCW
36 28A.150.410 or whose salary allocations for certificated administrative
37 and classified staff exceed the minimums established under RCW
38 28A.150.410, the legislature shall provide a cost-of-living increase

1 under this section at fifty percent of the amount that would otherwise
2 be calculated under this section until salary allocations have been
3 equalized across all districts.

4 NEW SECTION. **Sec. 6.** A new section is added to chapter 28A.400
5 RCW to read as follows:

6 (1) The legislature shall provide funding for ten learning
7 improvement days through the salary schedule under RCW 28A.150.410 as
8 provided in this section. The additional days shall not be part of
9 basic education.

10 (2) A school district is eligible to receive the additional funds
11 if the learning improvement days have been added to the one hundred
12 eighty day contract year established by the district. If fewer days
13 are added, the additional learning improvement allocation shall be
14 adjusted accordingly. The length of a learning improvement day shall
15 not be less than the length of a full school day under the base
16 contract.

17 (3) The additional days shall be limited to specific activities
18 identified in the state-required school improvement plan related to
19 improving student learning that are consistent with education reform
20 implementation. The principal in each school shall assure that the
21 days are used to provide schoolwide professional development for all
22 teachers and other instructional staff that is tied directly to the
23 school improvement plan. The principal of each school and the
24 superintendent of the school district shall maintain documentation of
25 their approval of the activities.

26 (4) The superintendent of public instruction shall adopt rules and
27 take such other steps as necessary to assure that school districts
28 comply with the intent and purposes of this section.

29 **Sec. 7.** RCW 28A.400.200 and 2002 c 353 s 2 are each amended to
30 read as follows:

31 (1) Every school district board of directors shall fix, alter,
32 allow, and order paid salaries and compensation for all district
33 employees in conformance with this section.

34 (2)(a) Salaries for certificated instructional staff shall not be
35 less than the salary provided in the appropriations act in the

1 statewide salary allocation schedule for an employee with a
2 baccalaureate degree and zero years of service; and

3 (b) Salaries for certificated instructional staff with a masters
4 degree shall not be less than the salary provided in the appropriations
5 act in the statewide salary allocation schedule for an employee with a
6 masters degree and zero years of service;

7 (3)(a) The actual average salary paid to certificated instructional
8 staff shall not exceed the district's average certificated
9 instructional staff salary used for the state basic education
10 allocations for that school year as determined pursuant to RCW
11 28A.150.410.

12 (b) Fringe benefit contributions for certificated instructional
13 staff shall be included as salary under (a) of this subsection only to
14 the extent that the district's actual average benefit contribution
15 exceeds the amount of the insurance benefits allocation provided per
16 certificated instructional staff unit in the state operating
17 appropriations act in effect at the time the compensation is payable.
18 For purposes of this section, fringe benefits shall not include
19 (~~payment for unused leave for illness or injury under RCW~~
20 ~~28A.400.210~~) employer contributions for old age survivors insurance,
21 workers' compensation, unemployment compensation, and retirement
22 benefits under the Washington state retirement system; or employer
23 contributions for health benefits in excess of the insurance benefits
24 allocation provided per certificated instructional staff unit in the
25 state operating appropriations act in effect at the time the
26 compensation is payable. A school district may not use state funds to
27 provide employer contributions for such excess health benefits.

28 (c) Salary and benefits for certificated instructional staff in
29 programs other than basic education shall be consistent with the salary
30 and benefits paid to certificated instructional staff in the basic
31 education program.

32 (4)(a) Salaries and benefits for certificated instructional staff
33 may exceed the limitations in subsection (3) of this section only by
34 separate contract for additional time(~~, additional responsibilities,~~
35 ~~or incentives~~) worked outside the regular school day or school year.

36 (b) Supplemental contracts shall specify the minimum amount of
37 additional time required and the purpose or purposes of the additional
38 time using standard terms and definitions established by the office of

1 the superintendent of public instruction. Nothing in this section
2 prohibits a supplemental contract that pays a stipend rather than a
3 per-unit amount for the additional time. School districts shall
4 annually submit the information required under this subsection to the
5 office of the superintendent of public instruction in a common
6 reporting format established by the office and disaggregated for each
7 individual receiving a supplemental contract.

8 (c) Supplemental contracts shall not cause the state to incur any
9 present or future funding obligation. Supplemental contracts shall be
10 subject to the collective bargaining provisions of chapter 41.59 RCW
11 and the provisions of RCW 28A.405.240, shall not exceed one year, and
12 if not renewed shall not constitute adverse change in accordance with
13 RCW 28A.405.300 through 28A.405.380. No district may enter into a
14 supplemental contract under this subsection for the provision of
15 services which are a part of the basic education program required by
16 Article IX, section 3 of the state Constitution.

17 (5) Employee benefit plans offered by any district shall comply
18 with RCW 28A.400.350 and 28A.400.275 and 28A.400.280.

19 NEW SECTION. Sec. 8. A new section is added to chapter 41.59 RCW
20 to read as follows:

21 Nothing in chapter . . . , Laws of 2009 (this act) is intended to
22 alter or affect existing collective bargaining agreements. Chapter
23 . . . , Laws of 2009 (this act) applies only to collective bargaining
24 agreements ratified on or after the effective date of this section.

25 **Sec. 9.** RCW 84.52.067 and 2001 c 3 s 7 are each amended to read as
26 follows:

27 All property taxes levied by the state for the support of common
28 schools shall be paid into the general fund of the state treasury as
29 provided in RCW 84.56.280(~~(, except for the amounts collected under RCW~~
30 ~~84.52.068 which shall be directly deposited into the student~~
31 ~~achievement fund and distributed to school districts as provided in RCW~~
32 ~~84.52.068))).~~

33 **Sec. 10.** RCW 83.100.230 and 2008 c 329 s 924 are each amended to
34 read as follows:

35 The education legacy trust account is created in the state

1 treasury. Money in the account may be spent only after appropriation.
2 Expenditures from the account may be used only for (~~deposit into the~~
3 ~~student achievement fund and for~~) supporting K-12 basic education,
4 expanding access to higher education through funding for new
5 enrollments and financial aid, and other K-12 or higher educational
6 improvement efforts. (~~During the 2007-2009 fiscal biennium,~~) Moneys
7 in the account may also be transferred into the state general fund.

8 NEW SECTION. **Sec. 11.** The following acts or parts of acts are
9 each repealed:

10 (1) RCW 28A.505.210 (Student achievement funds--Use and accounting
11 of funds--Public hearing--Report) and 2005 c 497 s 105 & 2001 c 3 s 3;

12 (2) RCW 28A.505.220 (Student achievement funds--Allocations) and
13 2009 c 4 s 901, 2008 c 170 s 401, & 2005 c 514 s 1103;

14 (3) RCW 28A.150.380 (Appropriations by legislature) and 2001 c 3 s
15 10, 1995 c 335 s 103, 1990 c 33 s 115, 1980 c 6 s 3, & 1969 ex.s. c 223
16 s 28A.41.050;

17 (4) RCW 84.52.068 (State levy--Distribution to school districts)
18 and 2005 c 514 s 1104, 2003 1st sp.s. c 19 s 1, & 2001 c 3 s 5;

19 (5) RCW 28A.400.210 (Employee attendance incentive program--
20 Remuneration or benefit plan for unused sick leave) and 2000 c 231 s 1,
21 1997 c 13 s 9, 1992 c 234 s 12, 1991 c 92 s 2, 1989 c 69 s 2, & 1983 c
22 275 s 2; and

23 (6) RCW 28A.400.212 (Employee attendance incentive program--Effect
24 of early retirement) and 1993 c 519 s 14, 1993 c 86 s 8, & 1992 c 234
25 s 13.

26 NEW SECTION. **Sec. 12.** Sections 9 through 11 of this act take
27 effect September 1, 2009."

28 Renumber the remaining section consecutively and correct the title.

EFFECT: Replaces all provisions of the underlying bill.
Declares that the overall finance structure to support Basic
Education is sound but there is a need to correct some structural flaws
and adjust allocations to improve equity among districts.

Includes in the Instructional Program of Basic Education the opportunity for students to complete graduation requirements to prepare them for postsecondary education, gainful employment, and citizenship.

Increases minimum instructional hours for students in grades 9 through 12 to 1,080 hours per year.

Divides the current staffing ratios for Certificated Instructional Staff (CIS) into categories, with specific ratios for each but without changing the total allocation: Classroom teachers, counselors, teacher-librarians, and school nurses.

Directs that the calculation for the allocation of classroom teachers reflect an assumption of a teacher planning period and sufficient funds for school districts to increase instructional hours as required.

Increases the classified staffing ratio from 16.67 per 1,000 students to 17.02 per 1,000 students.

Specifies that the allocation for nonemployee-related costs is calculated as 27 percent of the allocation for salary costs allocated in the formula.

Includes in the formula funding for 12 substitute days for each CIS unit.

Directs the Superintendent of Public Instruction (SPI) to analyze the formulas compared to trends in school district expenditures and staffing patterns and report to the Legislature biennially on the analysis.

Specifies a minimum salary allocation for certificated administrative staff of \$70,000 and for classified staff of \$34,000 beginning in 2009-10, to be annually adjusted by a cost-of-living factor.

Provides that school districts with salary allocations that exceed the statewide salary schedule for CIS or exceed the minimum allocations for administrative and classified staff receive a cost-of-living factor at 50 percent of the amount that would otherwise be calculated, until allocations have been equalized across all districts.

Provides funds for 10 Learning Improvement Days, which are not considered part of Basic Education.

Limits supplemental contracts for additional time, responsibilities, and incentives (TRI) to additional time worked outside the regular school day or year and requires reports to SPI for all supplemental contracts.

Repeals the Student Achievement Fund.

Repeals the Employee Attendance Incentive Program in school districts (remuneration for unused sick leave).

--- END ---