

WAC 392-136-070 School districts—Basis of accounting for accumulated sick leave balance for buy out purpose. Sick leave for buy out purpose shall be earned, used, and converted to monetary compensation on a last-in first-out (LIFO) basis in accordance with the provisions of this chapter. The reduction to one hundred eighty days on December 31, 1983 and each year thereafter, as provided in WAC 392-136-075, shall be on a LIFO basis, after the December 31 balance has first been reduced for any front end loaded unearned days which may be posted for sick leave purpose but not earned for sick leave buy out purpose.

[Statutory Authority: RCW 28A.21.360 and 28A.58.096. WSR 84-04-034 (Order 84-2), § 392-136-070, filed 1/26/84.]