

**City of Seattle**  
**Guideline in Converting Unused Sick Leave Balance Upon Retirement**  
**Into Either Voluntary Employee Benefit Account (VEBA) or Deferred Compensation Plan**

<b>Employee Group</b>	<b>Mandatory 35% into VEBA</b>	<b>25% Cash out</b>	<b>25% into Deferred Compensation</b>	<b>35% into Deferred Compensation</b>
Employees who are represented in bargaining units that are part of the Coalition of Unions and accepted VEBA	Yes	No	No	No
Employees who are represented in bargaining units that are part of the Coalition of Unions and did not accept VEBA	No	Yes	No	Yes
Employees who are represented in bargaining units and not part of the coalition of unions with no VEBA language and has 25% sick leave cash out language	No	Yes	Yes	No
Employees who are represented in bargaining units with no VEBA language and has 25% sick leave cash out language and also has 35% to deferred compensation language (i.e. Local 77,CMEO)	No	Yes	No	Yes
Non-Represented Employees	No	Yes	No	Yes
Other employees not eligible to accrue sick leave	No	No	No	No