

CC Leave Pay From Terminated Employment

[REVISION 51](#)
(01/01/23 - 12/31/23)

For CA, leave pay received as an installment or lump sum, after the participant has [terminated employment](#), is countable as earned income. Key the leave pay on EAIN using the LT Earned Income Code.

NOTE Count the lump sum payment as income in the month it is received.

For NA, leave pay received as **one** of the following, after the participant has terminated employment, is countable as unearned income:

- In installments
Key the LE FS Unearned Income Code in the INC TYP field on UNIC.
- A lump sum payment (See [Lump Sum Liquid Assets](#))
Key the LS Lump Sum Code in the TYP field on LIAS.

.08 Leave Pay

REVISION 48
(01/01/20 – 12/31/20)

Leave pay includes, but is not limited to, the following:

- Vacation pay
- Sick pay
- [Severance Pay\(g\)](#)
- Bereavement pay
- Maternity pay
- Paid [Family and Medical Leave\(g\)](#) (FMLA)
- Disability pay when paid by the employer instead of sick pay
- Short-Term and Long-Term Disability Payments that are paid through the employer

NOTE When Short-Term and Long-Term Disability Payments are paid through an insurance company see [Insurance Payments](#)

Policy and procedures regarding leave pay are outlined as follows:

- [Leave Pay - Still Employed](#)
- [Leave Pay - No Longer Employed](#)

.09 Leave Pay - Still Employed

REVISION 49
(01/01/21 - 12/31/21)

Leave pay received while the participant is still employed is countable.

Key the leave pay on **EAIC** using the LS Earned Income Code.

See [Railroad Retirement Board \(RRB\)](#) when the participant is still employed and receives RRB Sickness Insurance.

.10 Leave Pay - No Longer Employed

REVISION 48
(01/01/20 – 12/31/20)

For CA, leave pay received as an installment or lump sum, after the participant has [terminated employment](#), is countable. Key the leave pay on EAIN using the LT Earned Income Code.

NOTE Count the lump sum payment as income in the month it is received.

For NA, leave pay received as either of the following, after the participant has terminated employment, is not countable as earned income:

- In installments (See [Leave Pay Unearned Income](#))
Key the LE FS Unearned Income Code in the INC TYP field on UNIC.
- A lump sum payment (See [Lump Sum Liquid Assets](#))
Key the LS Lump Sum Code in the TYP field on LIAS.