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## Sick-Leave Abuse Prompts Calls to Compensate for Unused Time

By [Stephen Barr](#)

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At the [Internal Revenue Service](#), one employee over a two-year period took sick leave on 13 of the 14 Tuesdays after a Monday holiday.

That's an extreme case of sick-leave abuse, but the IRS employee had plenty of co-workers who also liked to take Tuesdays off, a report by the Inspector General for Tax Administration found.

For weeks that had a holiday falling on a Monday, 27 percent of all sick leave at the IRS was taken on a Tuesday in 2005 and 2006, the report said. And 24 percent of all sick leave taken by IRS employees during non-holiday weeks was on a Monday.

The report was prompted by growing concerns about sick-leave abuse and the willingness of some federal workers to treat themselves to three-day weekends.

Most of the civil service is covered by the Federal Employees Retirement System, and FERS employees are not allowed to fold their unused sick leave into their pension benefits when they retire. In contrast, workers under the old Civil Service Retirement System can take compensation for unused sick leave upon retirement.

Allowing sick leave to be turned into pension credits is costly, and when FERS was created about 20 years ago to phase out the older pension program, Congress opted for more modern benefits (such as matching contributions to a retirement savings plan) that make it easier for employees to come and go from the government.

The inspector general's report on the IRS workforce mirrors many of the findings in a report from the [Congressional Research Service](#) last year -- that



Rep. Moran wants unused sick leave to be paid at retirement. (Gerald Martineau - The Washington Post)

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FERS employees are more likely to use up their sick leave as they near retirement because of the system's use-it-or-lose-it rule.

About 97,000 IRS employees took more than 15 million hours of sick leave in 2005 and 2006, costing the IRS about \$450 million in salaries and lost productivity, the inspector general found.

Federal employees earn 13 days of sick leave a year, and IRS employees took an average of 11 days of sick leave in 2006, the inspector general's report said. It is relatively easy to take sick leave in small amounts because most managers will take the employee's word that an absence was because of illness or to care for a sick child.

There is no limit on how much sick leave an employee can carry forward into the next year, and IRS employees had an average balance of 43 days of accumulated sick leave at the end of 2006.

"We believe that the lack of compensation for unused sick leave at retirement has contributed to the higher amount of sick leave used by FERS employees," the report said, adding that a change to the use-it-or-lose-it rule might be warranted if the change is less expensive than the current policy.

[Rep. James P. Moran Jr. \(D-Va.\)](#) thinks providing an incentive might reduce the use of sick leave. He has introduced a bill that would provide FERS employees with a lump-sum payment for any unused sick leave at retirement but would be capped at \$10,000. The bill, introduced in March, has 34 co-sponsors.

Moran estimates that overuse of sick leave across the government costs taxpayers \$68 million a year in productivity losses.

IRS officials faulted the inspector general's report for providing no specific evidence of sick-leave abuse and criticized the report for providing no comparable information from other agencies or the private sector, according to a management response included in the report.

The inspector general agreed that the report did not provide evidence of abuse but noted that investigators identified 214 employees who had questionable rates of sick-leave use, such as taking sick leave on seven or more of the possible 14 Tuesdays after a Monday holiday.

IRS managers are counseling employees about misusing sick leave as vacation, and 22 percent of managers surveyed by the inspector general said they had denied sick leave requests.

But 12 percent of the IRS managers in the survey said it was acceptable for employees to use sick leave in lieu of annual leave, or vacation time, and 11 percent said employees should be allowed to use sick leave "whatever the situation," the report said.

The inspector general recommended that the IRS ensure that managers receive training on leave policies to increase their awareness of possible abuse.

#### **AFGE Endorses Obama**

The [American Federation of Government Employees](#), which represents 600,000 federal employees, has endorsed Sen. [Barack Obama](#) for president.

The union polled its members, who work throughout the nation and overseas, and took a vote of its National Executive Council before endorsing Obama, a Democratic senator from Illinois, on Friday.

[John Gage](#), president of the union, said Obama "has proven himself to be a

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friend of labor, displaying a firm understanding of the critical importance of both a healthy labor movement and a strong federal workforce."

Stephen Barr's e-mail address is [barrs@washpost.com](mailto:barrs@washpost.com).

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