ties of such offices would be, under the provisions of Burns' 49-502, supra, also considered lucrative offices and would also be prohibited from serving as deputy registration officers.

Therefore, it is my opinion that it is not permissible for elected officers or candidates for re-election or their deputies to register voters and be paid for registering them. Included are those officers and their deputies which you specifically enumerated, namely, sheriff, auditor and trustee.

OFFICIAL OPINION NO. 16
March 7, 1962

Hon. Anna Maloney
State Representative
131 East 5th Avenue
Gary, Indiana

Dear Representative Maloney:

Your letter of February 19, 1962 has been received in which you request an Official Opinion on the following question:

"Three days' absence per year may be granted to a teacher for reasons other than sickness but will be charged against sick leave and will not accumulate.

"For example: When negotiating on salaries, if a school board agrees to grant teachers one, two (or more) days' absence for personal business, and charge these days against sick leave, may it legally do so?"

The Teachers' Sick Leave statute is Acts of 1945, Ch. 231, Sec. 2, as amended by Acts of 1951, Ch. 293, Sec. 2, Acts of 1955, Ch. 179, Sec. 2, and Acts of 1959, Ch. 243, Sec. 1, as found in Burns' (1961 Supp.), Section 28-4333, the pertinent provisions of which read as follows:

"* * * Each teacher shall be entitled to be absent from work on account of illness or quarantine for a total of ten [10] days the first year and seven [7] days in each succeeding year without loss of compensation, and for death in immediate family for a period extending not more than five [5] days beyond such death. If in
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any one [1] school year the teacher shall be absent for such illness or quarantine less than the prescribed number of days, the remaining days shall be accumulative to a total of ninety [90] days. Accumulative days accrued to the teacher as of the effective date of this act shall be credited to the teacher * * *"

In my 1962 Official Opinion, page 7, No. 3, you were advised the sick leave provisions of said statute are a minimum requirement and that additional sick leave, both as to number of days per year or total accumulative days, may be authorized by proper official action of the school corporation, which action must be consistent with the salary schedule adopted by the school board.

By the same reasoning, I am of the opinion three days' absence per year for reasons other than illness could be provided in the salary schedule adopted by a school board as a matter of administrative discretion to be reasonably exercised governing conditions of employment. If a school corporation has already increased the allowable number of days of sick leave beyond the statutory minimum, I think it would be permissible for the board to remove the restriction on use of some of these additional days of sick leave so as to permit absence to be granted without loss of compensation for reasons other than illness or quarantine. However, the minimum number of sick leave days required by the statute could not be decreased by any rule permitting leave of absence for purposes other than sickness.

OFFICIAL OPINION NO. 17

March 8, 1962

Mr. T. Michael Smith, Administrator
Inheritance Tax Division
Indiana Department of State Revenue
100 North Senate Avenue
Indianapolis, Indiana

Dear Mr. Smith:

This is in reply to your request for an Official Opinion on the following questions: