11. <u>LEAVE CONTRIBUTION PROGRAM</u>

11.1 Nature of Program

The Leave Contribution Program assists employees who have exhausted accrued leave time due to a serious or catastrophic illness or injury or other circumstances. The program allows other employees to donate time to the affected employee so that he/she-they can remain in a paid status for a longer period of time, thus partially ameliorating the financial impact of the illness, injury, condition or circumstance.

11.2 Eligibility for Leave Contribution Program

To be eligible for this benefit, the receiving employee must:

- A. Be a regular full-time or regular part-time employee who has passed his/her their initial County probationary period;
- B. Have exhausted all accumulated leave including vacation leave, sick leave (unless the leave involves the care of another and **the one hundred** (100) hours of family sick leave has been used or involves other circumstances), administrative leave (if eligible) and/or compensatory time off;
- C. Be unable to return to work for at least **thirty** (30) days;
- D. Have applied and received approval for a Leave of Absence Without Pay (i.e., discretionary leave).

11.3 Guidelines for Donation of Leave Credits to the Leave Contribution Program

- A. Accrued vacation, compensatory time off (CTO) and/or Administrative Leave hours may be donated by any regular or regular part-time employee who has completed his/her their initial County probationary period.
- B. Time donated will be converted from vacation, CTO or Administrative Leave hours to sick leave hours and credited to the receiving employee's sick leave balance on an hour-for-hour basis and shall be paid at the rate of pay of the receiving employee. For employees who are using leave for circumstances other than their own injury or illness,

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- the donated hours will be converted to vacation.
- C. The total amount of time donated to one employee by another employee shall not exceed forty (40) hours. The total leave credits received by the employee from all sources shall not normally exceed three (3) months; however, if approved by the Department Head, the Director of Human Resources may approve an extension to six (6) months' total time.
- D. Initial leave time donations must be a minimum of eight (8) hours and thereafter in four-hour increments. An employee cannot donate leave hours in an amount that would reduce his/her vacation balance to less than **forty** (40) hours.
- E. The use of donated leave hours will be in consecutive one-shift increments (i.e., 8 hours for a full-time employee working five eight-hour days/week).
- F. Under all circumstances, time donations made by the employee are forfeited once made. In the event the receiving employee does not use all transferred leave for the catastrophic illness/injury, any balance will remain with that employee until that employee's separation from County service.
- G. Payment for unused sick leave at the time of termination of employment shall be in accordance with Subsection 10.F of this MOU.
- H. In accordance with IRS Ruling 90-29, leave transferred for medical reasons will not be considered wages for the employee who surrenders the leave and will therefore not be included in gross income or subject to withholding. An employee who donates leave incurs no deductible expense or loss either upon the donation or use by the recipient.