

Distributed on September 29, 2022 with table edit

## 10. LEAVE CONTRIBUTION PROGRAM

### 10.1 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.

### 10.2 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 annual leave, sick leave (unless the leave involves the care of another and the ~~10 days~~ **eighty (80) hours** of family sick leave have been used or involves other circumstances), administrative leave and/or compensatory time off,
- C. Be able to return to work for at least **thirty (30)** days, and
- D. Have applied and received approval for a Leave of Absence Without Pay.

### 10.3 Benefits of the Leave Contribution Program

Accrued vacation, compensatory time off (CTO), and/or Administrative Leave hours donated by other employees will be converted to sick leave and credited to the receiving employee's sick leave time balance on an hour-for-hour basis and shall be paid at the rate of pay of the receiving employee. For as long as the receiving employee remains in a paid status, seniority, and all other benefits will continue, with the exception of sick leave and vacation accrual. The total leave credits received by an employee will not normally exceed three **(3)** months. However, if approved by the department head and the Director of Human Resources, the total leave credits may be extended on a case by case basis.

If the leave is for reasons other than the employee's own illness or injury, the donated leave will be converted to vacation and credited to the employee's vacation accrual on an hour-for-hour basis. While an employee is on leave using donated leave hours, no vacation or sick leave hours will accrue.

### 10.4 Guidelines for Donation of Leave Credits to the Leave Contribution Program

- A. Accrued vacation and compensatory time off, 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.

Distributed on September 29, 2022 with table edit

- 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, 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 shall not normally exceed three months; however, if approved by the Department Head, the Director of Human Resources may approve an extension to six months total time.
- D. Initial leave time donations must be a minimum of eight (8) hours and thereafter, in four **(4)** hour increments. An employee cannot donate leave hours, which would reduce ~~his/her~~ **their** vacation balance to less than **forty (40)** hours.
- E. The use of donated leave hours will be in consecutive one **(1)** shift increments (i.e., **eight (8)** hours for a full-time employee working five **(5)** **eight (8)** hour days/week).
- F. Under all circumstances, time donations made by the employee are forfeited once made. In the event that 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 10.7** of this MOU.
- H. In accordance with Internal Revenue Service 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. The tax impact of leave donation for other reasons is unknown at this time.