

## 11. CATASTROPHIC LEAVE BANK

### A. Program Design

The County will create and maintain a Catastrophic Leave Bank to assist any employee who will exhaust all accruals due to a serious or catastrophic illness, injury, or other circumstances. This program establishes and maintains a countywide bank wherein any employee who wishes to contribute may authorize a portion of ~~his/her~~ the employee's accrued vacation, compensatory time, holiday compensatory time, and/or administrative leave be deducted from those account(s) and credited to the Catastrophic Leave Bank. Employees may donate hours either to a specific eligible employee or to the bank. Upon approval, hours from the Catastrophic Leave Bank may be transferred to a requesting employee's Catastrophic Leave account so that employee will remain in paid benefit status, thus maintaining benefits while partially ameliorating the financial impact of the illness, injury, or other circumstance.

### B. Eligibility

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

1. be a regular full time, part time or limited term employee who has passed his/her initial County probationary period;
2. exhaust all accumulated leave including, accrued vacation, compensatory time, holiday compensatory time, administrative leave, floating holiday, and sick leave (unless the leave involves the care of another or involves other circumstances and the maximum hours of family sick leave have been used);
3. be unable to return to work for at least thirty (30) days following the initial six month period or the exhaustion of all accrued leaves (whichever is longer), and;
4. have applied and received approval for a Leave of Absence Without Pay (i.e., discretionary leave).

### C. Operation

1. ~~The program will be administered under the direction of the Auditor Controller.~~ The Auditor Controller County will be responsible for receiving and recording all donations of accruals and for initiating transfer of hours from the bank to the recipient's Catastrophic Leave account. Disbursement of leave accruals will be subject to the approval of a six (6) member committee composed of three (3) members appointed by the County Administrator and three (3) members appointed by SEIU, Local 1021.

2. The committee shall meet as necessary to consider all requests for donations and shall make determinations as to the appropriateness of the request. The committee shall determine the number of hours to be awarded for employees whose donations are non-specific.
3. No employee will have any entitlement to catastrophic leave benefits. The award of Catastrophic Leave hours will be at the sole discretion of the committee, based upon the merits of the request. Except for hours donated to a specific employee, the committee will limit benefits in accordance with available contributions and select from among eligible applicants, those who will receive benefits.
4. Any recipient will be limited to a total of five hundred twenty (520) hours or its equivalent per catastrophic event. However, if approved by the committee, the total leave may be extended on a case by case basis not to exceed an additional five hundred and twenty (520) hours. The hour limits will be prorated for part time employees based on their full time equivalency.
5. Hours transferred from the Catastrophic Leave Bank to a recipient will be in the form of Catastrophic Leave hours.
6. If an employee receiving donated leave returns to work prior to fully exhausting donated hours, the unused hours will be returned to the Catastrophic Leave Bank.
7. Employees will not accrue sick or annual/vacation leave while using catastrophic leave hours.
8. Donations are irrevocable unless the donation to the eligible employee is denied. In the event a donation is made to a specific employee and the committee determines the employee does not meet the Catastrophic Leave Bank criteria, the hours will be returned to the donating employee unless ~~he/she~~ the employee elects to donate the hours to the bank.
9. Donations may be made in hourly blocks with a minimum donation of not less than four (4) hours per donation from balances in the donor's accrued vacation, compensatory time, holiday compensatory time and/or administrative leave accounts. Employees who elect to donate to a specific individual shall have seventy-five percent (75%) of their donation credited to the individual and twenty-five percent (25%) credited to the Catastrophic Leave Bank.
10. No employee may donate more than eighty (80) hours per calendar year; an employee cannot donate leave balances which would reduce ~~his/her~~ the employee's vacation balance to less than 25 hours. The hour limits will be pro-rated for part time employees based on their full time equivalency.
11. 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.

- ~~12. The County will seed the catastrophic bank with 10,000 hours of catastrophic leave for use by SEIU represented employees.~~
13. Each year in July, the committee will provide the Union and the Director of Human Resources with an accounting of the total hours used annually and the balance of hours left in the bank.
14. The Union shall have the right to use the County's email once each February, May, August and October of each year to conduct a donation drive and the Union shall have the right to provide the County with an email each month to be sent to all SEIU members.
15. The County will add one (1) hour for every twenty-five (25) hours of total donations.