

## 11. LEAVE CONTRIBUTION PROGRAM

The Leave Contribution Program assists employees who have exhausted accrued leave time due to serious or catastrophic illness or injury or other circumstances. Other employees may donate time to the affected employee so that ~~he or she~~ the employee can remain in paid status for a longer period of time to ameliorate the financial impact.

### 11.1 Eligibility for Leave Contribution Program

The receiving employee must:

- (a) Be a regular full-time or regular part-time employee who has passed the initial County probationary period;
- (b) Have exhausted all accumulated leave including vacation, sick leave (unless the leave involves the care of another and the eighty (80) hours of family sick leave have been used or involves other circumstances), administrative leave and/or compensatory time off;
- (c) Be unable to return to work for at least thirty (30) days; and,
- (d) Have applied and received approval for a leave of Absence Without Pay (i.e., discretionary leave).

### 11.2 Benefits of the Leave Contribution Program

Accrued vacation, compensatory time off and/or administrative leave hours donated by other employees will be converted to sick leave 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 as long as the receiving employee remains in 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, 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 receiving employee's vacation balance on an hour-for-hour basis.

While an employee is using donated leave hours, no additional vacation or sick leave hours will accrue.

11.3 Guidelines for Donation for Leave Credits

- A. Accrued vacation, compensatory time off and/or administrative leave hours may be donated by any regular full-time or regular part-time employee who has completed his/her/their initial County probationary period.
- B. The total amount of time donated by one employee to another employee shall not exceed forty (40) hours.
- C. Initial leave donations must be a minimum of eight (8) hours and, thereafter, in four (4) hour increments. An employee may not donate leave hours which would reduce his/her the employee's accrued vacation balance to less than forty (40) hours.
- D. The use of donated leave hours must 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).
- E. Leave donations are forfeited once made. If the receiving employee does not use all donated leave, any balance remains with the employee.
- F. In accordance with Internal Revenue Service (IRS) Ruling 90-29, leave donated for medical reasons will not be considered wages for the employee who donates the leave. It will not be included in gross income or be subject to withholding. An employee who donates leave incurs no deductible expense or loss either upon the donation or use by the recipient.

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