

Policies regarding allowing the donation of sick leave.

Information compiled October 30, 2007

The Question: Do you have a policy allowing the donation of sick leave from one employee to another? If so, can you please send a copy of the policy?

CUBS says... [Click here](#) to view Longview's catastrophic leave policy recently adopted.

Grays Harbor Transit says... An employee may, on a strictly voluntary basis, donate sick leave to an employee who has exhausted his or her sick leave, vacation and floating holidays with the following conditions:

1. Donors must maintain a minimum of twenty (20) days (160 hours) sick leave balance.
2. Donors may contribute a maximum twenty (20) days (160 hours) per year.

Donated hours will be converted to a dollar value according to the donor wage rate and then given to the recipient at his/her wage rate.

Intercity Transit says... we only allow the donation of Vacation Leave to those requesting shared leave – donating Sick leave has are “real” cost to the employer so we do not allow. [Click here](#) to view our policy.

Jefferson Transit says... Jefferson Transit does not.

Kitsap Transit says... *Kitsap Transit* allows employees to transfer general leave to a coworker who has exhausted his/her available paid leave. This general leave transfer is strictly voluntary and is made using the “Authorization to Transfer General Leave” form, which can be obtained from the “P” drive under “forms”, or from a Payroll Specialist in Finance or the Benefits Coordinator in Human Resources. If any transferred leave is not used, it will be returned to the donor(s). The department director will approve requests on a case-by-case basis.

Please note that with new IRS rules [Ltr. Rul. 200720017] the donating employee is responsible for taxes associated with donating leave, unless the donation is for qualified Medical Emergencies requiring a prolonged absence [Rev. Rul. 90-29, 1990-1-C.B.11] or under employer-sponsored major disaster leave-sharing plans [Notice 2006-59, 2006-28 I.R.B. 60].

[Click here](#) to view the policy at Kitsap Transit.

Link Transit says...We do, but it is for General Leave. Our coach operators accrue a minimal number of sick leave hours, but these are not available for sharing. [Click here](#) to view a copy of our Shared Leave Policy for you.

Mason Transit says...[Click here](#) to view Mason Transit's policy and appropriate forms.

Pullman Transit says...Pullman Transit does not allow this.

Skagit Transit says...We do allow employees to share their accrued general leave.

8.10 Transfer of Leave (Shared Leave)

- A. The purpose of shared leave is to permit an employee to transfer his/her accrued general leave to a fellow employee who is suffering from or has an immediate family member suffering from an extraordinary or severe illness, injury, impairment, or physical or mental condition and who has exhausted his/her general leave. Transfer of leave for emergencies other than those stated above must be approved by the Executive Director.
- B. Transfer of general leave by an employee for the above stated reason is strictly voluntary.
- C. An employee may transfer no more than 1/2 of the general leave he/she has accrued.
- D. The employee to whom general leave is being transferred to (the receiving employee) must provide appropriate documentation of the necessity for the leave and the time he/she expects to be absent due to the condition. An employee shall not receive more than a total of twenty (20) days of shared leave per occurrence.
- E. The request to transfer general leave must be made in writing using the Authorization to Transfer Leave Form, by the employee desiring to transfer his/her leave. The request must be approved by the donating employee's Department Manager and the Executive Director.
- F. Upon approval, a copy of the request is forwarded to payroll authorizing the transfer of leave.
- G. While an employee is on shared leave, he/she will continue to receive pay rate and benefits as the employee would if using his/her own leave.
- H. Transfer of shared leave is not considered a loan and will not be returned to the employee donating leave except any leave transferred which remains unused shall be returned to the employee(s) who donated the leave. Where two (2) or more employees donated leave, the amount of leave to be returned to each employee will be prorated according to the amount donated.

Valley Transit says...The General Manager may authorize employees to donate their accrued vacation leave to another transit employee who is suffering from or who has an immediate family member suffering from a severe illness, injury, physical or mental condition, or is facing an

extraordinary event which has caused or is likely to cause the employee to take leave without pay. The following conditions apply:

- To be eligible to donate vacation leave, the employee who donates leave must have at least 40 hours of accrued leave. In no event shall a leave transfer result in the donor employee reducing his/her vacation leave balance to less than 40 hours. Transfer of leave will be in increments of two hours or more of vacation leave. All donations of leave are strictly voluntary.
- Donated vacation leave shall be charged to the donor employee's vacation balance, without incurring a day-at-a-time incident, and added to the recipient's appropriate vacation or sick leave balance. Shared leave shall be subject to all of Valley Transit's respective policies and procedures governing sick leave and vacation usage.
- While an employee is using shared leave, he or she will continue to receive the same treatment, in respect to salary and benefits, as the employee would otherwise receive if using sick leave or vacation.
- Shared leave may not be used to circumvent disciplinary action or Valley Transit's attendance policy

Yakima Transit says...The City of Yakima has a sick leave pool for members of the AFSCME union. Members are allowed to donate and withdraw from the pool. The state auditor years ago informed us that person to person donations were not permissible.