

SICK LEAVE DIRECT DONATION - Donation Form

With few exceptions, you have the right to request, receive, review and correct information about yourself collected using this form.



**HUMAN
RESOURCES**
OUR SERVICES - YOUR FUTURE

INSTRUCTIONS

Read all of the information below carefully. Signing the document acknowledges your acceptance of the policies as they related to the direct donation of sick leave. Submit this form to the Human Resources Specialist responsible for your department - please see list [here](#).

DONOR NAME	DONOR UIN	DONOR DEPARTMENT	DONOR JOB TITLE
RECIPIENT NAME	RECIPIENT UIN	RECIPIENT DEPARTMENT	RECIPIENT JOB TITLE

DIRECT DONATION OF SICK LEAVE HOURS

I authorize a direct donation of my accrued sick leave to the recipient indicated above. In making this decision:

- _____ Donations are voluntary and available only for use by the indicated recipient.
Initial
- _____ Donated sick leave will no longer be my property right and will be deducted from my sick leave
Initial balance accordingly. I understand this decision is irrevocable and donated sick leave will not be returned to me in the event the recipient is unable to utilize the approved donated sick leave.
- _____ I am prohibited from receiving remuneration or a gift in exchange for donating sick leave and attest
Initial that I have not, and will not, receive any financial payment or gift in exchange for this donation.
- _____ The value of the donated sick leave may invoke tax consequences if the recipient's need for sick leave
Initial donation does not qualify as a medical emergency pursuant to IRS guidelines.
- _____ Final determination of medical emergency will not be known until fully assessed by HR.
Initial

TAX PROVISIONS

Check the applicable box and include the number of hours to be donated.

* One hour minimum donation required; partial hours must be in quarter (0.25) hour increments for processing.

- Only if my donation is considered tax exempt, I wish to donate the number of hours confirmed as medical emergency up to a maximum of _____ hours.
- Regardless of whether my donation is tax exempt, I wish to donate _____ hours.

_____ I understand if the donation is determined taxable, I am advised that in accordance with IRS policy, the
Initial cash value of donated sick leave is includable in my gross income, and will be treated as wages. Such wages will be considered a lump-sum payment and subject to 25% income tax, Medicare, and applicable social security withholdings. I am encouraged to consult a tax advisor.

Signature of Employee (Donor)

Date

FOR HR USE ONLY

- Sick Leave Donation Eligibility:** Eligible to receive donation. (Number of hours added _____ Date Processed _____)
 Not eligible. Check all that apply:
- Recipient has current sick leave balance Recipient has not exhausted all previously granted SLP hours
 Recipient is or may be eligible to apply for sick leave pool Recipient has not exhausted all previously donated sick leave
 Contingent donation with medical documentation not received/supported
- Medical Emergency qualification:** Yes, considered tax-exempt No, considered taxable (requires tax form to payroll)

Signature of Sick Leave Administrator/ Human Resources

Date