

		Policy # 308
Subject: Donations of Leave for Catastrophic Illness and Other Purposes		
Responsible Department: Personnel Services		
Effective Date: 06/1989		Revision Date: 08/2000
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1. Purpose

To provide a mechanism for ameliorating financial hardship due to adverse personal circumstances by permitting County employees to assign the monetary value of their vacation and holiday-in-lieu leave to employees who have exhausted available leave balances and are on an approved unpaid leave of absence of more than thirty (30) days. Donations shall in no way affect or modify the donee's employment status with the County, nor shall it affect or modify the application of applicable policies, rules, and ordinances. This section is intended primarily, but not exclusively, for employees who are suffering from a catastrophic illness or desire to care for immediate family members suffering from such an illness.

2. Authority

Labor agreements negotiated with recognized employee organizations for represented employees.

Personnel Ordinance, Section 2.78.797 for unrepresented employees.

3. Scope

This applies to County employees.

4. Policy

Under the County's Assignment of Leave plan a regular County employee may transfer the monetary value of existing accrued vacation hours or holiday-in-lieu hours to another regular county employee who is on an authorized unpaid leave of absence of more than thirty (30) days and who has exhausted available leave balances.

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The assigned leave hours are converted to a gross wage amount based upon the donor's hourly rate of pay at the time of donation. Such cash amounts shall be treated as taxable income to the donee.

The assigned leave hours must be a minimum of eight hours and shall be irrevocable.

No one can solicit for donations from subordinate employees. Departments shall assure that no pressure, either implicit or explicit, is placed on any County employee by any other County employee to make a donation.

No solicitation shall be made by any employee during duty hours. Notices may be posted on bulletin boards in accordance with departmental procedure.

DEFINITIONS:

Assigned Leave: transfer of the monetary value of existing accrued vacation hours or holiday-in-lieu hours

Donor: a regular county employee who assigns the monetary value of his or her vacation and holiday-in-lieu leave to an employee who has exhausted available leave balances and is on an approved unpaid leave of absence of more than thirty (30) days

Donee: a regular county employee who has received authorization for an unpaid leave of absence of more than 30 days and who has exhausted available leave balances

Donation: assigned leave hours which have been converted to gross wages

Trust Account: A special account in which the donation is deposited and from which monies are distributed to a designated donee.

SOLICITATIONS:

A regular County employee who has received authorization for an unpaid leave of absence of more than 30 days and who has exhausted available leave balances is eligible to solicit for donations.

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No employee shall solicit donations of assigned leave from any subordinate employee.

Any pressure either explicit or implicit directed toward any employee to make a donation shall be considered harassment.

Employment decisions based on explicit or implicit pressure to make a donation shall be considered harassment.

No solicitation shall be made by any employee during duty hours.

Notices may be posted on bulletin boards in accordance with departmental procedure.

EMPLOYEE ELIGIBILITY FOR ASSIGNED LEAVE:

The donor must be a regular county employee; and must have available accrued vacation and/or holiday-in-lieu hours.

The donee must be a regular County employee; and must have exhausted available leave balances; and must have received authorization for an unpaid leave of absence of more than 30 days.

STANDARDS OF APPLICATION:

Program Benefits

The gross value of the vacation or holiday-in-lieu will be taxable to the donee.

Any leave assigned or received shall not apply towards retirement credits for either the employee assigning such leave or the employee receiving such assigned leave, nor is a retirement deduction taken from the assigned leave.

The gross value of the donation will be placed under the donee's name in a County trust account.

Monies will be paid out of the trust account to the donee on a biweekly basis. The amount of the biweekly payment shall be the total amount of monies in the trust account under the donee's name up to a maximum of

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100% of the donee's regular biweekly gross pay plus the amount of the County's portion of the medical insurance premium less any State Disability Benefit or Worker's Compensation Benefit amounts the employee is receiving during the pay period less taxes.

Donees who remain on an authorized unpaid leave of absence may continue to receive assigned leave from other regular County employees until the donee's employment with the County terminates or the donee returns to work.

Upon the donee's termination of employment with the County, all monies under the donee's name in the trust account shall be paid, less taxes, to the donee, or in the event of death, to the donee's beneficiaries, no later than the following payday.

Donees who return to County employment from their authorized unpaid leave of absence shall be paid all monies under their name in the trust account, less taxes, no later than the following payday.

The receipt of any monies from the trust account shall in no way affect or modify the donee's employment status with the County, nor shall it affect or modify the applicability of any other relevant policy, rule, or ordinance.

Duration of Assigned Leave Benefits

The effective date warrants will be issued is the first day after the employee has received authorization for an unpaid leave of absence of more than 30 days and has exhausted available leave balances.

Donees who remain on an authorized unpaid leave of absence may continue to receive assigned leave from other regular County employees until the donee's employment with the County terminates or the donee returns to work.

Monies will be paid out of the trust account balances, less taxes, to the donee only during those biweekly periods when funds are available to the donee.

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Disposition of Monies from Trust Account

The gross value of the donation will be placed under the donee's name in a County of Sacramento trust account. Such trust account shall be administered by the Department of Finance.

Monies will be paid out of the trust account to donees in accordance with Sections 7 and 8 above.

Donees who return to County employment from their authorized unpaid leave of absence or whose employment with the County is terminated shall be paid all monies under their name in the trust account, less taxes, no later than the following payday.

Any interest earned by the County treasury on monies in any trust account established pursuant to this policy, together with any unclaimed monies in any such trust account, shall be the property of the County and shall be credited to the County general fund.

RESPONSIBILITIES:

Departments

Assure that no pressure, either implicit or explicit, is placed on any County employee by any other County employee to make a donation.

Donee

- Is responsible for soliciting for donations
- Is responsible for notifying his/her departmental payroll/personnel clerk of any address change
- Is responsible for notifying his/her departmental payroll/personnel clerk of any change in beneficiary
- Is responsible for following Leave of Absence procedures as set forth in County Policies and Procedures No. 16.

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Donor

- Completes the "Donation of Leave Authorization Form" to transfer the monetary value of existing hours.
- Submits the form to donor's departmental payroll/personnel clerk.

Payroll/personnel clerk

- Verifies that the donor has the available accrued leave.
- Signs the form and forwards form to the Department of Personnel Services, Personnel Actions Section
- Notifies the Department of Personnel Services, Personnel Actions Section if a change occurs in the status of the donee.

Department of Personnel Services, Personnel Actions Section

Verifies the donee has exhausted available leave balances and is on an authorized unpaid leave of absence for more than 30 days.

Reduces the donor's leave balances by the number of hours donated.

If the donee is not on an authorized leave of absence contacts the donee's employing department for current status.

- If it is determined that the leave of absence is not authorized, increases the donor's leave balances by the number of hours donated.

If the donee is on an authorized leave of absence computes the gross amount which will be established in the trust account.

Forwards copies of the earnings adjustment form

- To the donor's department; and
- To the Department of Finance.

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Determines if the donee is drawing State Disability Benefits or Workers Compensation Benefits.

Determines the donee's biweekly gross amount

Establishes the donee in a separate payroll.

Prepares the necessary adjustment documents to compensate the donee upon his or her return to work or separation from County Service.

Forwards the adjustment document to the Department of Finance.

Department of Finance

Sets up and maintains the trust account.

Submits documents to pay donee.

Prepares any manual warrants as necessary.

Attaches the biweekly payment in the event wage attachments are received.

Notifies the donee of the wage attachment.

Mails the warrants to the donee's home address each pay period

Mails the warrant with a cover memo to donee's beneficiary, if applicable, by certified mail.

5. Review Not Applicable