Emergency Leave-Sharing Program

Objective:	To enable County employees to donate and/or receive paid leave time to/from other County employees in the event of a medical emergency.	**Policy/Procedure Number:**	*03-04*
		Effective Date:	*September 19, 1989*
Reference: *(All applicable federal, state, and local laws)*	U.S. Department of Labor, Family Medical Leave Act (FMLA); U.S. Department of the Treasury, Pub. 526	**Responsible Department:**	*Human Resources*
Legislative Policy Statement:	It is desirable to have a mechanism that enables employees to donate paid leave time to co-workers in the event of a medical emergency, and for the leave to be administered in a fair and equitable way.	**Modified Date (s):**	*November 5, 2003; November 2019*
		Resolution No.:	*225; 2019-255*
General Information:	The emergency "leave bank" is a County sponsored employee leave-sharing program.	**Next Scheduled Review:**	*November 2024*

I. Definitions: **Employee** - All persons filling positions of any rank within County government serving in a paid employment status.

Immediate Family Member - Spouse, domestic partner, parent (biological, adoptive, step, foster, legal guardian), or child (biological, adopted, step, foster, legal ward, domestic partner's child).

Medical Emergency - A medical condition of an employee or immediate family member that will require the prolonged absence of the employee from duty and will result in a substantial loss of income to the employee because the employee will have exhausted all paid leave available apart from the Emergency Leave-Sharing Program.

Paid Leave - Time allowed away from work during which an employee receives paid time off. Depending on the employee's position or union contract this may include any of the following: sick, disability, personal, vacation, holiday, floating holiday, compensatory, and bereavement.

II. Policy: **A.** The Commissioner of Human Resources or their designee retains the authority to approve or deny requests to utilize the Emergency Leave-Sharing Program.

B. The Commissioner of Human Resources or their designee retains the authority to approve or deny requests to donate to the Emergency Leave-Sharing Program. If approved, a copy of the donation form will be forwarded to the Payroll Coordinator via email for processing when it is received.

C. The Commissioner of Human Resources or their designee is responsible for calculating and updating the balance of the total hours available in the emergency leave bank.

D. Recipient and donor identities shall remain confidential to the fullest extent possible.

E. Employees who are on an approved leave of absence may not donate fringe leave time.

F. Employees can donate leave without any adverse tax consequences. Employees are not entitled to claim charitable contributions for income tax purposes for making such donations (U.S. Dept. of Treasury, Pub. 526).

G. Employees who receive paid leave from the Emergency Leave-Sharing Program realize the amount(s) received in their gross income. The amount of paid leave received is considered "wages" for employment tax purposes. The recipient will be paid at their normal compensation rate. A recipient may not receive a cash payout in lieu of paid time off.

III. Procedure:

A. Eligibility

1. Any County employee is eligible to request paid time from the Emergency Leave-Sharing bank in the event that the employee has a qualifying event, as defined under the Family Medical Leave Act (FMLA), that is not caused by an on-the-job injury. Additionally, the recipient employee is expected to be able to return to work and has exhausted all other paid leave available to them.

2. Any County employee is eligible to request paid time from the Emergency Leave-Sharing bank in the event of a medical emergency of an immediate family member and provides medical documentation that they are required to care for the family member under the provisions of the Family Medical Leave Act. The employee must have exhausted all other paid leave available to them.

3. Blue Collar Unit employees who can only receive a maximum of $170 per week under their disability plan may request Emergency Leave-Sharing funds to supplement up to their regular bi-weekly gross pay not to exceed the equivalent of four (4) weeks in a calendar year. The employee must have exhausted all other paid leave available to them.

B. Requests and Approval

1. Requests for use of hours from the Emergency Leave-Sharing bank shall be made in writing to the Commissioner of Human Resources using the Emergency Leave-Sharing Program Request Form (*Appendix A*) and must be accompanied by physician's documentation or no action will be taken.

   Note: The Emergency Leave-Sharing Program Request Form can be found at "Emergency Leave-Sharing Program Request Form".

2. Approval for use of Emergency Leave-Sharing bank hours shall be made on a case-by-case basis by the Commissioner of Human Resources.

3. Requests to utilize the Emergency Leave-Sharing Program will be contingent on the available Leave-Sharing Program bank balance.

4. When receiving emergency leave pay, the leave must be paid at the recipient's normal compensation rate.

5. The maximum benefit from the Emergency Leave-Sharing Program cannot exceed the equivalent of four (4) weeks regular gross pay in one (1) calendar year.

C. Donations

1. Any County employee may donate accrued vacation, compensatory, personal, or holiday hours to the Emergency Leave-Sharing Program by submitting a request in writing to the Employee Leave Associate using the Emergency Leave-Sharing Program Request Form (*Appendix A*).

   Note: The Emergency Leave-Sharing Program Request Form can be found at "[Emergency Leave-Sharing Program Request Form](#)".

2. Employees must be actively employed for a minimum of one (1) year prior to donating.

3. Donor employees may not designate or request a specific individual for whom the donated leave shall benefit.

4. Employees may not borrow against future leave time to donate. For instance, in the event paid leave time is a front loaded "allotted benefit," employees may not donate more time than would have been accrued at time of donation based on a pro-rated calculation of time served during the calendar year.

5. Employees who donate time will not be permitted to exhaust their balances as they may experience their own personal need for time off.

6. Employees who donate time must adhere to the following donation requirements:

   - Donation minimum - 4 hours
   - Donation maximum - 40 hours or no more than 50% of your total eligible fringe balances
   - Leave Types Eligible for Donation by Labor Group:

     - Blue Collar Unit - Vacation, Sick, Floating Holiday, or Compensatory
     - White Collar Unit/Management/Confidential - Vacation, Personal, Floating Holiday, or Compensatory
     - Sheriff/Corrections - Vacation, Personal, Holiday

7. Donated time will be converted from hours to dollars, at the rate of pay of the donor, and that dollar amount will be added to the bank.

   Example: An employee making $15 per hour donates 10 hours of leave, $150 will be contributed into the emergency leave-sharing bank for donation.

Appendix A

Tompkins County Department of Human Resources
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Inclusion through Diversity

TOMPKINS COUNTY EMERGENCY LEAVE-SHARING PROGRAM REQUEST FORM

(Submit form to the Department of Human Resources)

This form may be used to request paid leave from or donate paid leave to the Emergency Leave-Sharing Program. See *Tompkins County Administrative Policy 03-04* for full eligibility, request, and donation requirements.

PLEASE PRINT OR TYPE

☐ Request Emergency Paid Leave   ☐ Donate Paid Leave

Employee Name_____   Phone Number _____

Department/Bargaining Unit_____   Employee # _____

I wish to *request* emergency paid leave-share hours as indicated below: *(Please attach supporting medical documentation)*

# of Hours Requested: _____

Purpose of Leave: _____

_____

_____   _____
Signature   Date

OR

I wish to *donate* paid leave as indicated below:

# of Hours Donated: _____

Deduct from Leave Type: _____

_____   _____
Signature   Date

By signing this form, I confirm that I am eligible to receive or donate leave under Tompkins County policy and/or applicable collective bargaining agreements. Information provided herein will be confidentially maintained to the extent consistent with applicable bargaining agreements, and other laws and regulations regarding employees and the workplace setting.

For Human Resources Use Only

Hours Donated _____ x Hourly Rate _____ = _____

Approved By: _____ Date _____