



## Family Leave Pool Donation – Donor Form

Donor Name:	Donor ID:	Donor's Department:	Donor's Email:
Recipient Name:	Recipient ID:	Recipient's Department:	Recipient's Email:

**I have reviewed the Family Leave Pool donation policy and understand the following:**

- Donations are strictly voluntary and available only for use by the recipient once eligibility has been confirmed.
- Donated sick leave will no longer be my property right and will be deducted from my sick leave balance accordingly. I further understand that 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.
- State law expressly prohibits me from receiving remuneration or a gift in exchange for donating sick leave and I attest that I have not and will not receive any financial payment or gift in exchange for this donation.
- Value of the donated sick leave may invoke tax consequences if the recipient's need for sick leave donation does not qualify as a medical emergency pursuant to IRS guidelines. For sick leave donation purposes, a medical emergency is defined as "a major illness or other medical condition that requires a prolonged absence from work (40 hours), including intermittent absences that are related to the same illness or condition".
- Final determination of medical emergency will not be known until fully assessed by the Office of Human Resources. In recognition of the above information, I agree to proceed with my donation: One hour minimum donation is required.

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

- 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.**
- If the donation is determined taxable, I am advised that in accordance with IRS policy, the cash value of donated sick leave is includable in my gross income, and will be treated as wages for employment tax purposes. Such wages will be considered a lump-sum payment and subject to 25% income tax, applicable Medicare, and applicable Social Security withholdings. I acknowledge that I am encouraged to consult a tax advisor.

\_\_\_\_\_  
Employee Signature (Donor)

\_\_\_\_\_  
Date