

## Sick Leave Direct Donation - Donor Form

**Privacy Notice:** State law requires that you be informed that you are entitled to: (1) request to be informed about the information collected about yourself on this form (with a few exceptions as provided by law); (2) receive and review that information; and (3) have the information corrected at no charge. To request this information, contact (409) 880-8375.

Donor Name	Donor UIN	Donor 's Department	Donor's Email address
Recipient Name	Recipient 's UIN	Recipient 's Department	Recipient 's Email address

In accordance with Sick Leave Donation as authorized by House Bill 1771, I authorize a direct donation of my accrued sick leave to the recipient indicated above. In making this decision:

- I understand donations are strictly voluntary and available only for use by the recipient once eligibility has been confirmed,
- I understand that 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,
- I understand State law expressly prohibits me from receiving remuneration or a gift in exchange for donating sick leave and attest that I have not and will not receive any financial payment or gift in exchange for this donation,
- I understand that the 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",
- I understand that final determination of medical emergency will not be known until fully assessed by Human Resources. In recognition of the above information, I agree to proceed with my donation: *(Check the applicable box and include the number of hours to be donated. One hour minimum donation required and 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 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, Medicare, and applicable social security withholdings. I acknowledge that I am encouraged to consult a tax advisor.

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

\_\_\_\_\_  
Date

**FOR OFFICE USE:**

I certify the recipient is eligible to receive sick leave donation and the situation has been reviewed to determine medical emergency qualification for tax purposes.

**Sick Leave Donation Eligibility:**

Yes, eligible to receive donation (Number of hours added \_\_\_\_\_ Date Processed \_\_\_\_\_)

Not eligible because:

Recipient has current sick leave balance

Recipient has not exhausted all previously granted sick leave pool 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)

\_\_\_\_\_  
Sick Leave Administrator/Human Resources Signature

\_\_\_\_\_  
Date

**COPIES**

Donor

If approved - Recipient 's Department

If approved - Donor's Department

**FORM SUBMISSION**

HR - Leave Coordinator

Phone (409) 880-8375

Fax (409) 880-8464