

# County of Monterey Board Policy Manual

<b>Policy Name</b> Monterey County Catastrophic Leave Donation Program and Donated Leave Bank	<b>Policy Number</b> P-123	<b>Page</b> 1 of 5
<b>Policy Category</b> Personnel		

## I. Purpose

The Catastrophic Leave Donation Program aims to assist County employees who are catastrophically ill, or who are caring for a catastrophically ill family member, and who have exhausted all their own accrued leave.

The purpose of the Donated Leave Bank is to permit County employees to voluntarily donate a portion of their accrued leave to the Donated Leave Bank. Direct employee to employee donations are not permitted, however, employees who are deemed eligible due to a catastrophic medical condition may receive funds from the Donated Leave Bank.

This policy shall apply to all regular/permanent and seasonal Monterey County employees, with the exception of new hire probationary employees.

## II. Definitions

- a. The term catastrophic medical condition means (1) a life-threatening illness or injury of the employee or their family member as determined by the treating physician which is foreseeably expected to incapacitate the County employee from work for an extended period of time, and (2) a medical condition of the employee or family member of the employee which will require a leave of absence of the employee for a minimum of 80 consecutive hours, and (3) the employee has exhausted all available accrued leave.
- b. The term immediate family means the County employee's spouse, registered domestic partner, child, stepchild, child of registered domestic partner, father, mother, sibling, grandparent, or grandchild.

## III. Background

Pursuant to Resolution No. 90-484, As amended on December 7, 1999.

## IV. Policy

It is the policy of the County to:

- a. Permit regular/permanent and seasonal employees who experience a catastrophic medical condition or whose immediately family member has experienced a catastrophic medical condition, and who meets eligible criteria, to receive funds from the Donated Leave Bank.
- b. Permit regular/permanent and seasonal County employees to voluntarily donate a portion of their accrued leave to the Donated Leave Bank.

## **V. Eligibility**

An employee must meet the following criteria to be eligible to receive funds from the Donated Leave Bank:

- a. Must be a permanent/regular or seasonal Monterey County employee, with the exception of new hire probationary employees.
- b. Must have a catastrophic medical condition, or care for an immediate family member with a catastrophic medical condition.
- c. Must have exhausted all accrued leave balances.
- d. Must submit an Application to Receive Donated Leave and provide the completed Physician's Statement.
- e. Must apply for any available short or long term disability benefits or wage replacement benefits.
- f. Must not have received more than 720 hours of donated leave in a calendar year.

An employee must meet the following criteria to be eligible to donate to the Donated Leave Bank:

- a. Must be a permanent/regular or seasonal County employees, with the exception of new hire probationary employees, and may contribute up to 120 hours of leave in a calendar year.
- b. An employee may donate sick leave, vacation leave, annual leave, or Paid Time Off (PTO) in any increment between 8 and 120 hours per donation, not to exceed the calendar year maximum.
- c. After a donation, the employee must have a minimum combined balance of forty (40) hours of sick leave, vacation leave, annual leave, or Paid Time Off.
- d. Must submit the Application to Donate Leave.

## **VI. Procedure**

### Procedure for Donation of Accrued Leave

- a. Any permanent/regular or seasonal employee, with the exception of new hire probationary employees, may donate to the Donated Leave Bank. Employees may donate to the bank by completing the employee section of the Application to Donate Leave form. The form may be obtained either from the Human Resources Department (HRD) or the employee's departmental Human Resources professional. Donations are irrevocable and irreversible.

- b. The Internal Revenue Service, by its Revenue Ruling No. 90-29, has determined that amounts paid by an employer are taxable gross income of the recipient, but are not considered taxable income to the employee who donates to the leave bank.
- c. When the donating employee has completed the employee section of the Application to Donate Leave form, their departmental Human Resources professional will review their eligibility:
  - I. If the donating employee is eligible, the form will be sent to the Director of Human Resources or designee.
  - II. If the donating employee is not eligible, the form will be returned to the employee.
- d. All records relating to donations, maintenance and use of the Donated Leave Bank shall be kept by the Human Resources Department Employee Benefits Division. Such records shall be kept confidential.
- e. Donated leave shall be converted to its dollar value at the donor employee's base hourly rate of pay at the time of donation and credited to the Donated Leave Bank.
- f. Donated leave is provided from the Donated Leave Bank to the eligible employee recipient at the recipient's base hourly rate of pay.

#### Procedure for Use of Catastrophic Leave Donations

A permanent/regular or seasonal employee, with the exception of a new hire probationary employee, with a catastrophic medical condition or who provides care for an immediate family member with a catastrophic medical condition, may apply to receive funds from the Donated Leave Bank.

#### **To Apply:**

- a. The employee must meet eligibility criteria as set in Section V.
- b. The employee completes the employee section of the Application Form to Receive Donated Leave.
- c. The employee must have the treating physician complete the Physicians Statement Form for Employee or the Physicians Statement Form for Family Member. When the medical emergency involves an immediate family member, the Physicians Statement must demonstrate that the medical condition of the family member necessitates the employee's absence from work, and that there is no accommodation other than leave that the County can provide to meet the family member's medical need.
- d. The employee submits to their departmental Human Resources professional the Application Form to Receive Donated Leave, the Physician's Statement Form for Employee or Physician Statement Form for Family Members, and written certification of receipt of short term or long term disability benefits or any other wage replacement benefit.

#### Review of Donated Leave Requests:

- a. The departmental Human Resources professional will verify eligibility.
  - I. If eligible – the application and supporting materials will be forwarded to the Human Resources Department - Employee Benefits Division.
  - II. If ineligible – The application will be returned to the employee.
- b. The Employee Benefits Division will review the request.
  - I. If the eligibility is deemed eligible for donations:
    - i. The Employee Benefits Division will notify the Auditor-Controller Office of approval and to request payment for the employee. Donated leave funds should begin no earlier than the first day the employee exhausted accrued leave and should be consistent with the leave of absence dates approved by the department and treating physician.
    - ii. The amount of time granted is based on the employee's full time equivalent (FTE) at the time of the request.
    - iii. The donation granted is reduced by any state disability insurance payments and other short term or long term disability benefits or wage replacement benefit for which the applicant is eligible. Other leave-related payments may need to be considered as well.
    - iv. Requests for additional catastrophic donated time must be submitted in accordance with the same application procedure.
  - II. If the employee is ineligible for further donations, the Director of Human Resources or designee shall deny the request and return it to the employee.
- c. If the request for donation is denied the employee has five (5) working days from receipt of the denial to request the Director of Human Resources to review the decision. The request for review must be in writing and must contain all the materials originally submitted. A meeting may be held between the Director of Human Resources and the employee and/or his/her representative upon request by either the Director of Human Resources or the employee. The Director of Human Resources shall then issue a written decision within five (5) working days after the date of the meeting, or if no meeting was held, within five (5) working days of receipt of the employee's request for review. The decision of the Director of Human Resources shall be final and shall not be the subject to any grievance procedures.
- d. The County reserves the right to modify and/or terminate approval of an individual employee's use of leave donation from the Donated Leave Bank when there is an operational necessity.
- e. If there is not sufficient leave time available in the Donated Leave Bank to cover the approved requests from an eligible employee, the Director of Human Resources or designee will prepare and circulate a request for donations to the leave bank asking for voluntary donations by eligible employees.

- f. The County Administrative Officer (CAO) or designee reserves the authority to review and decide any applications where extenuating circumstances exist which may warrant approval outside the program criteria.
- g. Knowingly submitting false statements on any Catastrophic Leave Donation Program and Donated Leave Bank forms may be grounds for disciplinary action.

#### Implementation

The Director of Human Resources or designee shall develop and implement further procedures as necessary to implement the Catastrophic Leave Donation Program and operate the Donated Leave Bank.

#### **VII. Review Date**

- a. This Policy will be reviewed for continuance by March 16, 2026.

#### **VIII. Board Action**

- a. Legister File Number No. Res 21-077, March 16, 2021.