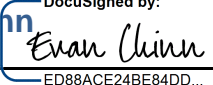




<b>TITLE: COVID-19 Donated Leave Pool – for Employees Approaching Leave Without Pay and/or to Restore Front-Loaded Leave</b>		<b>POLICY: HR-160-2020</b>
<b>EFFECTIVE DATE:</b> March 27, 2020	<b>SUPERSEDES:</b> N/A	
<b>MAYOR:</b> Nicola Smith <small>DocuSigned by:</small>  <small>281B3CE79E884DA...</small>	<b>DEPARTMENT DIRECTOR:</b> Evan Chinn <small>DocuSigned by:</small>  <small>ED88ACE24BE84DD...</small>	

**APPLICABLE TO:** All City Employees

**POLICY STATEMENT:**

Employees will be allowed to donate sick and/or accrued vacation leave to create a COVID-19 Donated Leave Pool. This pool will be administered by Human Resources with the approval of the Mayor. The donated leave is considered a gift and is not revocable.

**EFFECTIVE DATE:**

This emergency policy is effective upon the date signed by the Mayor and will continue in force until 60 days after the expiration of the State of Emergency as declared by the Governor of Washington State.

**POLICIES:**

The donated leave will be used to allow regular full-time and regular part-time employees from being on Leave Without Pay and to replace front-loaded leave due to caring for self, or family members; or childcare.

**1.1 Front Load**

Employees may request a front-load of sick leave of 80 hours. This will be administered by Payroll and HR.

**1.2 Front Load Leave Recipient Criteria**

Employee has been employed for two-years or less. Employee needs leave that is related to the COVID-19 health emergency and without a front load of leave the employee is likely to go on leave without pay.

**1.3 Donated Leave Recipient Criteria**

An employee needs leave that is related to the COVID-19 health emergency and taking leave is likely to cause the employee to go on leave without pay. The employee has depleted all of his or her available leave time; or employee seeks to restore front-loaded sick leave. The employee has used sick leave appropriately in the past.

Leave recipient may use leave received under the plan to eliminate a negative or front-loaded leave balance that arose from leave that was advanced to the leave recipient because of the effects of the COVID-19 Crisis.

A leave recipient also may substitute leave received under the plan for leave without pay used because of the major disaster.

**1.4 Donor Criteria**

An employee may donate up to 40 hours of their sick leave balance. An employee is not eligible to donate sick leave hours unless a balance of 80 hours will be maintained.

An employee may also choose to donate accrued vacation leave. This donation is limited to the maximum amount of vacation leave accrued in a year for the donating employee.

In either case the donating employee shall submit a written request to Human Resources using the attached form.

The Donated Leave is not taxable as IRS Notice 2006-59 waives taxable consequences for donor. Recipients of Leave will be taxed on leave received as ordinary income.

**1.5 Value of Leave**

Donated hours will be used on a 1 for 1-hour basis with no consideration given to the dollar value of the leave donated.

**1.6 Administration**

Human Resources may recommend that the Mayor allow an employee to receive donated leave from the COVID-19 Donated Leave Pool. The Mayor may approve the donated leave if the employee meets the criteria in section 1.1 of this policy.

Donated leave will be collected and applied to each eligible employee's leave balance on a prorated basis based on the number of donated hours received by the pool.

**1.7 Treatment of Leave Remaining**

If more leave is donated than is used, the amount of leave returned to each leave donor shall be in the same proportion as the amount of leave donated by the leave donor bears to the total amount of leave donated on account of that major disaster. Reconciliation of donated leave will be done periodically at the discretion of the Mayor.

**1.8 No Cash Out**

Donated COVID-19 Leave hours are not eligible for the cash out provisions in the Separation from Service policies in Personnel Policy or CBA.

**RESPONSIBILITIES:**

The Human Resources Department is responsible for developing and distributing the request and donations form and procedures for this policy.