



#### **4-17 POLICY ON SICK LEAVE DONATION**

All Full-Time or IMRF Eligible employees who have completed at least 1,000 hours of work in the last 12 months for the park district will be considered eligible to participate in this program.

At the sole discretion of the employee, they may donate their accrued sick leave to an employee who has, by determination of the Executive Director, become eligible to receive donated leave.

An employee who is eligible to receive donated sick leave will have experienced the following:

- A. The employee has depleted all paid leave available to them as defined by the Personnel Policy of the Sycamore Park District.
- B. The employee will not, or is not receiving any other assistance from short term or long term disability.

Experiencing these occurrences, above, does not guarantee any donations to the employee or create a definite provision of additional sick leave to the employee at any time.

The maximum amount of donated sick leave that an employee can receive is equivalent to 16 weeks/640 hours of their pay rate at the time that "A.", above. This policy does not, in any way, guarantee any donations to the employee or create a definite provision of additional sick leave to the employee at any time.

The following procedures apply to this policy:

1. Donations of accrued sick leave must be in whole hours, with a minimum of eight (8) hours per donation. The employee making the donation must have at least 40 hours of sick leave remaining after the donation, and can donate no more than 40 hours.
2. The donating employee shall specify the employee to receive the value of the donation.
3. Prior to proceeding with the first donation(s) to an employee, the Executive Director will verify the eligibility of the named recipient (as outlined in A and B, above) and only after receiving--within the last five business days--a current, doctor's determination as to return to work or partial return to work.
4. The employee receiving the donation must provide the doctor's notice mentioned in #3, and must formally request to receive donated time. No donations will be processed until this written authorization is received.
5. The donated vacation/sick leave will be converted to dollars by the Park District by multiplying the number of hours donated by the donor's hourly base pay rate at the time of processing. The resulting amount, less mandatory withholding (specified below), will be paid to the designated recipient.



6. Under a similar program, the IRS has ruled that these payments are to be considered wages, and therefore taxable income to the recipient. As a result, the payments will be included in the annual Form W-2 prepared for the recipient and State and Federal income tax and FICA/Medicare tax and Supplement Retirement contributions depending on the eligibility of the recipient, will be withheld by the Park District at the time of payment. The IRS has also ruled that the donating employee realizes no income and incurs no tax-deductible expense or loss, either upon donation or payment to the recipient.
7. The Park District will not inform the recipient of the names of those donating hours or the number of hours donated.
8. The recipient of the donation must use the donated hours within 12 months of the date that the recipient submits their "Sick Leave Donation Request".
9. The donations processed for a recipient shall be limited to the amount equal to that individual's regular gross earnings per pay period (i.e. his/her current hourly base rate multiplied by his/her schedule hours of work per pay period) for a total period not to exceed 16 weeks/640 hours in a calendar year. In the event donations exceed this limit, they will be processed in order of the date on the donation authorization form, with the earliest date processed first. Excess donations will be returned to the donor in the form of the original benefit time.
10. Once a donation has been processed, neither the donor nor the recipient may revoke the transaction, unless the donation exceeds the maximum allowed by this policy. Furthermore, should the employee return to work for any reason, prior to using the donated time, the recipient, nor the donator will receive any remaining time from that donation.
11. Program information maintained by the Park District shall be handled in confidence.

Board Adopted: November 24, 2015

Revised:



**SICK LEAVE DONATION PROGRAM**  
**Sick Leave Waiver & Donation Authorization Form**

Having read and understood the Park District of Sycamore Sick Leave Donation Program Policy, AND subject to the terms and conditions set forth therein, I hereby voluntarily waive my entitlement to and donate \_\_\_\_\_ hours (8 hours = 1 day) of my accrued sick leave on the condition that the equivalent dollar value of the hours which I donate be paid by the Park District of Sycamore to the employee I have identified below:

**EMPLOYEE TO RECEIVE DONATION:**

Print Name: \_\_\_\_\_  
(Last) (First)

**EMPLOYEE MAKING THE DONATION:**

Print Name: \_\_\_\_\_  
(Last) (First)

Signature of Employee Making Donation: \_\_\_\_\_

Date of Signature: \_\_\_\_\_

**WITNESS:**

Print Name: \_\_\_\_\_  
(Last) (First)

Signature of Witness: \_\_\_\_\_

Date of Signature: \_\_\_\_\_



**SICK LEAVE DONATION PROGRAM**  
**Sick Leave Donation Request**

Having read and understood the Park District of Sycamore Sick Leave Donation Program Policy, AND subject to the terms and conditions set forth therein, I hereby voluntarily request consideration for leave donated by my fellow employees.

**EMPLOYEE MAKING THE REQUEST:**

Print Name: \_\_\_\_\_  
(Last) (First)

Signature of Employee Making Request: \_\_\_\_\_

Date of Signature: \_\_\_\_\_

**WITNESS:**

Print Name: \_\_\_\_\_  
(Last) (First)

Signature of Witness: \_\_\_\_\_

Date of Signature: \_\_\_\_\_

**OFFICE USE:**

Received doctors note dated within 5 days of the date requested, above, which clearly states the doctor's current opinion as to "Return to Work" date of requesting employee.

Executive Director's Approval: \_\_\_\_\_

Date: \_\_\_\_\_

Donation Opportunity Announced:

Date: \_\_\_\_\_