



## Medical Emergency Leave Sharing Bank Policy

The City allows benefit-eligible employees to donate vacation/PTO leave (subject to limitations) to a Medical Emergency Leave Sharing Bank (Bank). This Bank is being established to help other City employees who are experiencing a need for additional time off in excess of their available leave time for medical emergencies. Employees requesting to receive donations from the Bank will need to complete the Request to Receive Donated Vacation/PTO Leave Form and have their medical provider complete the Medical Certification Form.

An employee is unable to receive donated vacation/PTO leave from the Bank if they have applied to receive worker's compensation benefits for the illness or injury or are receiving any paid disability benefits for the illness or injury.

### Receiving Donated Vacation/PTO Leave from the Bank

An employee may request to receive donated vacation/PTO leave from the Bank if they:

- Have been employed in a regular position for at least one continuous calendar year; and
- Are eligible for accumulation of paid leave under City policy; and
- Have exhausted all forms of paid leave benefits for which they are eligible; and
- Meets one of the following conditions:
  1. Employee is terminally ill and unable to return to work as certified by a licensed physician.
  2. Employee is suffering from a life-threatening illness or injury which prevents the employee from working as certified by a licensed physician.
  3. Employee's spouse, child or parent is terminally ill or suffering from a life-threatening illness or injury which has been certified by a licensed physician. Certification form must include the reason attendance is necessary to provide direct care and the type of direct care required.

Donated vacation/PTO leave benefits from the Bank will cease for condition 1 & 2:

- after 12 weeks of leave or approved Family Medical Leave (Act) expires (12 weeks which includes paid leave of vacation/PTO leave, sick leave, compensatory time, & donated vacation/PTO leave); or
- after allocated donated vacation/PTO leave has been exhausted by the recipient employee; or
- upon the death of the recipient employee.

Donated vacation/PTO leave benefits from the Bank will cease for condition 3:

- after 12 weeks of leave or approved Family Medical Leave (Act) expires (12 weeks which includes paid leave of personal emergency leave, vacation/PTO leave, compensatory time, & donated vacation/PTO leave); or
- after allocated donated vacation/PTO leave has been exhausted by the recipient employee to care for an eligible family member, or
- five working days following the death of the eligible family member.

The amount of donated vacation/PTO leave is determined by multiplying the donor(s) hourly rate of pay by the number of hours of vacation/PTO leave the donor(s) wishes to donate, which results in the calculation of a dollar value of the time to be donated. This dollar value is then divided by the recipient's hourly wage to calculate the number of hours of donated vacation/PTO leave that will be added to the recipient's vacation/PTO donation bank balance. This amount will be the total amount of donated hours available for use. Donations are recorded as income to the recipient employee at the time they are paid and subject to deductions as required by state and federal laws.

The recipient employee will not accrue paid leaves (vacation leave/PTO leave, sick leave, & holidays) on donations from the Bank.

Employees who are regular part-time benefit eligible (20 hours a week), will be eligible for a prorated donation. If an



employee takes leave on an intermittent or reduced leave schedule, only the amount of leave taken will be counted toward the 12 weeks of paid leave.

Nothing in this policy is intended to modify the application of the Family Medical Leave Act or the City of Spearfish Personnel Policy Manual.

### **Donating Vacation/PTO Leave to the Bank:**

Vacation/PTO leave may be donated to the Bank to be used by an employee who has been approved to use the Bank or for an unspecified future request.

Rules that apply to donating vacation/PTO leave:

- A balance of at least 80 hours of vacation/PTO leave must remain after donating.
- For every hour of vacation/PTO leave donated the following calculation will be completed. The donor(s) hourly rate of pay will be multiplied by the number of hours of vacation/PTO leave the donor(s) wishes to donate. This calculation results in a dollar value of the time donated. This dollar value is then divided by the recipient's hourly wage to calculate the number of hours of donated vacation/PTO leave that will be added to the recipient's vacation/PTO donation bank balance. This amount will be the total amount of donated hours available for use.
- All donations are voluntary.
- Donations will be coordinated through the human resources department and will remain anonymous.
- Donations may not be claimed as an expense, tax deduction, or a charitable contribution.
- Requests for vacation/PTO donations will be open for 15 business days and then closed.
- Donated hours will be available to be used by the recipient after the vacation/PTO request closes. Any unused funds within the bank will remain for future requests.
- Donations will be withdrawn from the donor's vacation/PTO leave at the time the signed Donor Authorization form is received by human resources.
- General donations can be made to the bank at any time for unspecified future requests.
- Once donations are made to the Bank they cannot be rescinded.
- IRS rules outline the donation of vacation/PTO to a Bank as not taxable for the donating employee.

### **Definitions:**

Child: A biological or stepchild, or an adopted/foster child or legal ward under the age of 18.

Spouse: A "spouse" means a husband or wife as defined or recognized in the state where the individual was married and includes individuals in a same-sex marriage.

Parent: Biological or stepparent. This term does not include parents "in law."

Life-threatening Illness or Injury: An illness or an injury which has been certified by a licensed physician as having the potential for causing death.

Terminally Ill: An incurable physical condition that is certified by a licensed physician to be nonreversible and likely to result in death.

### **Records:**

All records pertaining to the donation or receipt of vacation/PTO leave is confidential.



## Medical Emergency Leave Sharing Bank – Medical Certification Form

1. Date: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

2. Employee Name: \_\_\_\_\_

3. Patient's Name: \_\_\_\_\_

4. Diagnosis: \_\_\_\_\_

5. Summary of Treatment: \_\_\_\_\_

6. Physician's Name: \_\_\_\_\_

*(Printed or Typed)*

7. Physician's Telephone Number: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

8. Check appropriate event:

- The employee is terminally ill and unable to return to work.
- The employee is suffering from a life-threatening illness or injury which prevents them from working for at least 30 consecutive days.
- The employee's spouse, child or parent is terminally ill or suffering from a life-threatening illness or injury.

\_\_\_\_\_  
Physician's Signature

\_\_\_\_\_  
Date



**Medical Emergency Leave Sharing Bank  
Request to Receive Donated Vacation/PTO Leave Form**

Employee's Name: \_\_\_\_\_

Employee's Title/Pay Grade: \_\_\_\_\_

Employee's Hire Date: \_\_\_\_\_

Employee's Department: \_\_\_\_\_ Employee Number: \_\_\_\_\_

An employee may request to receive donated vacation/PTO leave from the Medical Emergency Leave Sharing Bank (Bank) if they:

- have been employed in a regular position for at least one continuous calendar year; and
- are eligible for accumulation of paid leave under City policy; and
- have exhausted all forms of paid leave benefits for which they are eligible; and
- meets one of the following conditions (check applicable condition).

*An employee is unable to receive donated vacation/PTO leave from the Bank if they have applied to receive worker's compensation benefits for the illness or injury or are receiving any paid disability benefits for the illness or injury.*

Because I am terminally ill and unable to return to work as certified by a medical physician (attach medical certification form).

Because I am suffering from a life-threatening illness or injury which prevents me from working as certified by a licensed physician (attach medical certification form).

Because I am caring for my spouse, child or parent who is terminally ill or suffering from a life-threatening illness or injury certified by a licensed physician (attach medical certification form). The medical certification form must include the reason your attendance is necessary to provide direct care and the type of direct care required.

Name of employee's family member: \_\_\_\_\_

Relationship to employee:       Spouse       Child       Parent

Employee's Signature: \_\_\_\_\_ (Date) \_\_\_\_\_

Department Director Signature: \_\_\_\_\_ (Date) \_\_\_\_\_

Human Resources Director Signature: \_\_\_\_\_ (Date) \_\_\_\_\_



## Medical Emergency Leave Sharing Bank Donor Authorization

Employee Name (please print): \_\_\_\_\_

Current vacation/PTO leave balance: \_\_\_\_\_

I authorize the City of Spearfish human resources department to transfer \_\_\_\_\_ vacation/PTO hours to the Medical Emergency Leave Sharing Bank.

I understand the following rules govern my donation:

- A balance of at least 80 hours of vacation/PTO leave must remain after donating.
- For every hour of vacation/PTO leave donated the following calculation will be completed. The donor(s) hourly rate of pay will be multiplied by the number of hours of vacation/PTO leave the donor(s) wishes to donate. This calculation results in a dollar value of the time donated. This dollar value is then divided by the recipient's hourly wage to calculate the number of hours of donated vacation/PTO leave that will be added to the recipient's vacation/PTO donation bank balance. This amount will be the total amount of donated hours available for use.
- All donations are voluntary.
- Donations will be coordinated through the human resources department and will remain anonymous.
- Donations may not be claimed as an expense, tax deduction, or a charitable contribution.
- Requests for vacation/PTO donations will be open for 15 business days and then closed.
- Donated hours will be available to be used by the recipient after the vacation/PTO request closes. Any unused funds within the bank will remain for future requests.
- Donations will be withdrawn from the donor's vacation/PTO leave at the time the signed Donor Authorization form is received by human resources.
- General donations can be made to the bank at any time for unspecified future requests.
- Once donations are made to the Bank they cannot be rescinded.
- IRS rules outline the donation of vacation/PTO to a Bank as not taxable for the donating employee.

Employee's Signature: \_\_\_\_\_ (Date) \_\_\_\_\_

Human Resources Director Signature: \_\_\_\_\_ (Date) \_\_\_\_\_