

FILE: GBO

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: January 16, 2014 FILE SECTOR: PERSONNEL
POLICY TITLE: DONATING SICK LEAVE

In the event an employee has exhausted all paid vacation, sick, or personal leave prior to qualifying for long-term disability coverage, and/or in the event of a serious medical hardship, as determined by administration, other employees may donate sick leave days to said employee. The recipient of the donated sick leave will not exceed 45 days per year. The recipient of donated sick leave days will be paid at his/her current rate of pay. Requests to receive donated sick leave must be submitted in writing to the district administrator and gathered by the said employee using district forms. Unused donated sick leave may be disbursed back to the employee at the discretion of the district administrator.

The donor does not realize income and, therefore, incurs no deductible expense or loss either upon surrender or use of the days by another person. If the recipient uses donated paid sick leave days, he/she must include the amount in gross income as compensation. In addition, these amounts are considered wages for employment tax and withholding purposes. The days would be paid as any other paid leave, that is, based on the employee's current salary and work hours.

CROSS REFERENCE:
LEGAL REFERENCE: