



Direct Sick Leave Donation – Donor Form

Donor Full Name:	Donor Emp ID	Donor 's Primary Department	Donor's Email address
Recipient Name:	Recipient's Emp ID	Recipient's Primary Department	Recipient 's Email address

In accordance with Sick Leave Donation as authorized by House Bill 1771, I authorize a direct donation of my accrued sick leave to the recipient indicated above. In making this decision:

- I understand donations are strictly voluntary and available only for use by the recipient once eligibility has been confirmed by Leave Management.
- I understand that donated sick leave will no longer be my property right and will be deducted from my sick leave balance accordingly. I further understand that this decision is irrevocable and donated sick leave will not be returned to me in the event the recipient is unable to utilize the approved donated sick leave.
- I understand State law expressly prohibits me from receiving remuneration or a gift in exchange for donating sick leave and attest that I have not and will not receive any financial payment or gift in exchange for this donation.
- I understand that the value of the donated sick leave may invoke tax consequences if the recipient's need for sick leave donation does not qualify as a medical emergency pursuant to IRS guidelines. For sick leave donation purposes, a medical emergency is defined as "a major illness or other medical condition that requires a prolonged absence from work (40 hours), including intermittent absences that are related to the same illness or condition."
- I understand that final determination of medical emergency will not be known until fully assessed by Human Resources/Leave Management. In recognition of the above information, I agree to proceed with my donation: (Check the applicable box and include the number of hours to be donated. One hour minimum donation required and partial hours must be in quarter (0.25) hour increments for processing.)
 - Only if my donation is considered tax exempt, I wish to donate the number of hours confirmed as medical emergency up to a maximum of _____ hours.
 - Regardless of whether my donation is tax exempt, I wish to donate _____ hours.
- I understand if the donation is determined taxable, I am advised that in accordance with IRS policy, the cash value of donated sick leave is includable in my gross income and will be treated as wages for employment tax purposes. Such wages will be considered a lump-sum payment and subject to income tax, Medicare, and applicable social security withholdings. I acknowledge that I am encouraged to consult a tax advisor.
- I understand that this donation shall not affect my TRS service, my longevity calculations.
- Further, I understand that donated sick leave does not transfer to another state agency, cannot be paid to my estate upon my demise.
- Finally, donated sick leave hours do not impact my personal retirement service credit or effect state service and is not eligible for restoration upon re-employment.

Employee Signature (Donor) _____

Date _____

HR LEAVE MANAGEMENT OFFICE USE:

I certify the recipient is eligible to receive sick leave donation and the situation has been reviewed to determine medical emergency qualification for tax purposes.

Sick Leave Donation Eligibility:

Yes, eligible to receive donation (Number of hours added _____ Date Processed _____)

Not eligible because:

- Recipient has current sick leave balance
- Recipient has not exhausted all previously granted sick leave pool hours
- Recipient is or may be eligible to apply for sick leave pool
- Recipient has not exhausted all previously donated sick leave
- Contingent donation with medical documentation not received/supported

Medical Emergency qualification:

Yes, considered tax-exempt No, considered taxable (requires tax form to payroll)

Human Resources Signature _____

Date _____