

PTO Donation Program

Purpose Statement

Provide employees an opportunity to support fellow team members who have experienced a medical condition or a major disaster.

Eligibility

Employees that earn Paid Time Off (PTO) are eligible to donate or receive PTO under this program.

Policy Statement

Upon approval of the request, Employee Relations will send a company-wide email stating the employees name and total number of hours they are requesting. All other information regarding the request will be kept confidential in compliance with HIPAA and ADA. Employee Relations will only send one email for each PTO request. If adequate hours are available in the company PTO bank, no email will be set.

Employees may donate PTO for utilization by employees that request leave as a result of a medical condition or major disaster. Donated PTO will be distributed to recipients on an approval basis. Employees must acknowledge the following criteria to donate and/or receive donated PTO.

Requesting PTO

Any employee that has experienced a medical condition or major disaster as described below is eligible to apply for PTO donation.

Medical Condition is defined as a medical condition of the employee or an immediate family member that will require the extended absence of the employee from duty and will result in a substantial loss of income to the employee due to the exhaustion of all paid leave available. Any medical condition that is certified under the Family and Medical Leave Act would qualify. An immediate family member includes spouse, child or parent as defined by Family and Medical Leave Act.

- The recipient must exhaust all other means of pay prior to receiving donated PTO.
- Recipients may receive up to 12 weeks of pay annually.
- Donated leave may supplement disability pay to equal, but not exceed, one hundred percent of income.
- Time will be transferred on an hour for hour basis without regard to the salary of either the donor or the designated recipient.

- Donated PTO will be paid in accordance with normal pay cycles. Lump sum PTO payments will not be made.
- All paid leave is considered wages and is subject to appropriate tax withholding.
- Appropriate medical certification is required and will coincide with an applicable leave of absence.

Major disaster is defined as a disaster declared by the president under §401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (the Stafford Act), or as a major disaster or emergency declared by the president pursuant to 5 U.S.C. §6391 for federal government agencies. An employee is considered to be adversely affected by a major disaster if the disaster has caused severe hardship to the employee or to a family member of the employee that requires the employee to be absent from work.

- The recipient must exhaust all other means of pay prior to receiving donated PTO.
- The amount and time limits may vary based on need and the severity of the disaster. These amounts will be communicated as soon as possible.
- The recipient must use this leave for purposes related to the disaster.
- Time will be transferred on an hour for hour basis without regard to the salary of either the donor or the designated recipient.
- Donated PTO will be paid in accordance with normal pay cycles.
- All paid leave is considered wages and is subject to appropriate tax withholding.

Donating PTO

- The donation of PTO is strictly voluntary.
- An employee may donate PTO to a specific individual when requests arise or to the general pool at the end of the year.
- The name of the donating employee will remain confidential.
- PTO must be donated in one-hour increments with a minimum of four hours.
- An employee may not donate more than 50 percent of the employee's current balance.
- Employees cannot borrow against future PTO to donate.
- Employees who are currently on an approved leave of absence cannot donate PTO.
- Time will be transferred on an hour for hour basis without regard to the salary of either the donor or the designated recipient.
- Donors may not claim expense, tax deductions or charitable contributions for any leave donated under the plan.
- North Risk Partners reserves the right to cap the PTO donation bank based on need.

Procedure and Forms

Donating PTO

The donor must submit the [PTO Donation Application »](#) to Employee Relations for approval. Once the request has been approved, the donated PTO will be deposited into the appropriate PTO bank.

Requesting PTO

The potential recipient must submit the [PTO Donation Recipient Request Form »](#) to Employee Relations for approval.