



West Virginia Department of Transportation Policy:

Leave Donation Program

Issued by the Secretary of Transportation

Policy No: DOT 3.11

Issue Date: 04/15/2004

Revised: 04/22/2022

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1.0 PURPOSE

Leave Donation is a program under which West Virginia Department of Transportation (WVDOT) employees who have used all available sick and annual leave, because of personal illness or illness of immediate family members, may receive donations of annual leave from other WVDOT employees to avoid losing income. This program is authorized by W. Va. Code §5F-2-8 and 217CSR1.

2.0 DEFINITIONS

- 2.1 **Dollar Value of Donated Annual Leave:** The hourly wage rate of a donor multiplied by the number of hours of donated annual leave.
- 2.2 **Donor:** An employee who voluntarily donates accrued annual leave to a recipient.
- 2.3 **Employee:** A person who lawfully occupies a position in a WVDOT agency and who is paid a wage or salary and who has not severed the employee-employer relationship.
- 2.4 **Hourly Rate:**
 - A. For salaried employees: The total annual base salary for a full-time employee divided by 2,080 hours or, for a part-time employee, divided by the actual number of hours worked biannually.
 - B. For hourly employees: The actual hourly wage of an employee.
- 2.5 **Immediate Family:** An employee's parents, children, siblings, spouse, parents-in-law, children-in-law, grandparents, grandchildren, stepparents, step-siblings, stepchildren, and individuals in a legal guardianship relationship.
- 2.6 **Immediate Supervisor:** The employee's supervisor, typically a section manager. For Division of Highways (DOH), this may include, but not limited to, designated timekeepers, Comptrollers, and County Administrators.
- 2.7 **Inter-Agency Donation:** A donation of annual leave where the donor and the recipient are employed by different agencies.
- 2.8 **Medical Emergency:** A medical condition of an employee or immediate family member that is likely to require the prolonged absence of the employee from duty, resulting in a substantial loss of income to the employee because of the unavailability of paid leave.
- 2.9 **Organizational Manager:** The next level of manager above Immediate Supervisor for the employee's unit or division, typically administrative staff that works directly with the Human Resources Division.

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- 2.10 **Recipient:** An employee who receives annual leave donations from other employees.

3.0 POLICY

3.1 GENERAL

- A. Donated leave will be paid to the recipient by the regular payroll schedule. Normal payroll deductions will be withheld, with the exception of retirement.
 - 1. Recipients do not earn service credit for any retirement system administered by the State of West Virginia while in this status.
- B. Donated leave will be reflected on the recipient's W-2 forms.
- C. Donated leave is not tax-deductible to the donor, because it is not a gift to a recognized charity.
- D. Individual donors who are considering donating an amount of leave valued at more than \$10,000, and recipients who are receiving more than \$10,000 from a single donor should consult a tax adviser.
- E. The dollar value of donated leave is computed using the hourly rate of the donor at the time the donation is paid to the recipient.
- F. The recipient will be paid an amount equal to the recipient's usual gross pay provided:
 - 1. Funds are available from leave donations,
 - 2. The employee is actively employed by a WVDOT agency,
 - 3. The employee provides the required documentation for leave of absence and leave donation program,
 - 4. The employee does not request termination from the program,
 - 5. The employee does not return to work, and
 - 6. The employee does not reach the time limit for being on medical or parental leave of absence, or personal leave of absence.
- G. While receiving Donated Leave, recipients do not:
 - 1. Accrue annual or sick leave, nor earn years of service credit for accrual purposes,
 - 2. Receive paid holidays,
 - 3. Earn tenure for purposes of an order of separation for layoff,

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- 4. Earn service credit for purposes of annual increment, and
- 5. Earn service credit for retirement.
- H. Recipients' eligibility to have the employer share of insurance premiums paid is determined in accordance with regulations and procedures of the Public Employees' Insurance Agency (PEIA) for employees in leave without pay status.
- I. Recipients are paid from the donations in the order that each was submitted and by the dollar value of those hours. When a recipient's participation in the Leave Donation Program ends, the donors whose hours were not paid out (typically from later donors) will be notified by the Director of the HR Division, or designee.
- J. At the time an annual leave donation is made, donors should consider the donated hours spent, although the reduction of their annual leave will not occur until it is needed to pay the recipient.
- K. The earliest date a recipient can be eligible to receive leave donations is either the date the "Application to Receive Donated Leave" is received by the HR Division, or the date all leave available to the recipient is exhausted, whichever is later.

3.2 **ELIGIBILITY OF RECIPIENTS**

- A. The recipient must be absent from work and off payroll at least ten (10) consecutive working days before donated leave will be paid.
 - 1. In the case of a medical emergency involving the recipient, the recipient must have exhausted all accrued sick and annual leave.
 - 2. If the medical emergency involves a member of the recipient's immediate family, the recipient must have exhausted all sick leave allotted for members of immediate family (80 hours per calendar year) and all annual leave.
- B. A recipient must be a permanent employee, eligible to accrue leave.
- C. A recipient must not be receiving or eligible to receive compensation for absence from work from the Workers Compensation Fund.
- D. A recipient must not be receiving Social Security Disability benefits for their absence from work.
- E. A recipient must be in unpaid leave of absence status.
- F. The recipient must apply for acceptance to the Leave Donation Program.

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3.3 ELIGIBILITY OF DONORS

- A. A donor must have a total remaining balance of at least 80 hours of accrued sick and annual leave after making the annual leave donation.
- B. Donors must apply and specifically designate the recipient(s) of the leave donation.

4.0 EMPLOYEE/MANAGER LEAVE DONATION PROCESSES

4.1 APPLYING FOR AND PROCESSING APPLICATION TO RECEIVE DONATED LEAVE

- A. Employee must apply for a medical or personal leave of absence if the illness is personal, or if the illness involves an immediate family member. If an employee is unable to apply, a member of the immediate family, or the employee's immediate supervisor may apply for the employee.
- B. Employee must complete Part I of the Application to Receive Donated Leave form and have the physician or medical practitioner complete Part III of the form.
 - 1. If the employee is unable to apply, a member of the immediate family, or the employee's immediate supervisor may apply for the employee.
 - 2. If the illness is that of an immediate family member, that person's physician or medical practitioner must complete Part III.
- C. The application must then be forwarded to the Organization manager, or designee.
- D. The Organization manager, or designee, must review Parts I and III of the Application to Receive Donated Leave form to make sure they have been completed and, if they have not, return them to the employee for completion.
- E. Organization manager, or designee, must then complete Part II and:
 - 1. Determine whether the employee is eligible for donated leave or not, certifying the information.
 - 2. If the recipient is not eligible, return a copy of the application to the employee.
 - 3. If the recipient is eligible, retain a copy of the application in the organization's personnel files, providing a copy of the application to the employee and submitting the originals to the HR Division.

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4.2 SOLICITATION OF LEAVE DONATIONS

- A. The Director of the HR Division, or designee, upon receiving the completed Application to Receive Donated Leave form will:
 - 1. Review the form and any accompanying documentation for completeness, verify the applicant's eligibility, and revise information, if necessary, to satisfy program standards.
 - 2. Compose, then distribute the Notice of Eligibility letter to all organizations of the recipient's agency with necessary instructions, such as posting the notice, processing Applications to Donate Annual Leave, etc.
 - 3. Create and maintain a file of all applications and documents related to the Leave Donation Program.
- B. If the response is insufficient, donations will be exhausted before the recipient can return to work, the Director of the HR Division, or designee, may, at the recipient's request, distribute the Notice of Eligibility to Receive Leave Donations letter to other state agencies with necessary instructions.

4.3 APPLYING TO AND PROCESSING APPLICATIONS TO DONATE LEAVE

- A. The donor must complete Part I of the Application to Donate Annual Leave form.
- B. The Application to Donate Annual Leave form must be submitted to the organization manager, or designee.
- C. The Organization manager, or designee, must make sure that Part I is complete and signed. If not, return it to the applicant for completion.
- D. The Organization manager, or designee, completes Part II and determines the applicant's eligibility to donate leave.
 - 1. If the applicant is not eligible, return a copy of the application to the applicant.
 - 2. Organization manager, or designee, submits the original Application to Donate Annual Leave form to the HR Division and keeps a copy in the organization's personnel file.
 - 3. If the applicant is eligible but the recipient is employed by an Agency not within the WVDOT, then the Director of the HR Division, or designee, will complete the Inter-Agency Donation form.

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4. The HR Division submits the original Application to Donate Annual Leave form (and Inter-Agency Donation form, where appropriate) to Payroll in the HR Division for processing.
5. Upon receipt of the appropriate documentation, Payroll in the HR Division will make the leave balance adjustments, manage the transfer of funds, and ensure proper payment to the recipient.
6. When necessary, Payroll in the HR Division will clarify with the donor's organization details of adjustments made to the donor's leave balance to pay the recipient.

4.4 CANCELLATIONS AND TERMINATIONS OF DONATED LEAVE

- A. A recipient may voluntarily terminate participation in the Leave Donation Program by submitting a written request for termination to the HR Division.
- B. If a recipient's participation in the Leave Donation Program terminates for any other reason, such as return from leave of absence, the HR Division must be notified by the recipient's organization, so appropriate action can be taken.
- C. If more leave is donated to a recipient than the recipient needs or is eligible to use, Payroll in the HR Division must notify the Director of the HR Division, or designee, regarding whose leave will not be used. In turn, each affected donor will be notified of the options.
- D. Monthly, the HR Division provides a current roster of employees who are eligible to receive donations. When a recipient's participation in the Leave Donation Program ends, that will be reflected by the recipient's name being eliminated from each new list.

5.0 CHANGE LOG

April 22, 2022 –

- Updated policy format to current layout.
- Two Sections, Definition of Supervisory Titles and Definitions of Leave Donation Terms were combined within Section 2.0.

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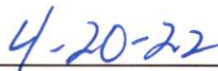
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Approved by:



Jimmy D. Wriston, P.E.

Secretary of
Transportation
Commissioner of
Highways



Date

*The Secretary of the West Virginia Department of Transportation or the Commissioner of Highways may, pursuant to the authority vested with the Secretary and Commissioner in W. Va. Code §5F-2-2, §17-2A-1 et seq., and §17-2-1 et seq., waive the requirements of this policy if the circumstances, in the Secretary or Commissioner's sole discretion, warrant such action.