

Sick Leave Donation Program

Section:	V: Human Resources
Chapter:	34
Date Updated:	September 4, 2018

In addition to donating sick leave to the University's Sick Leave Pool (SLP) program, employees may voluntarily donate sick leave hours directly to another employee. Employee recipients of donated sick leave may use these sick leave hours to care for eligible family members. See the University Handbook of Operating Procedures (HOP) Section V, Chapter 15, regarding Sick Leave use and eligibility.

34.1 Eligibility

Leave-eligible employees may donate sick leave hours to another leave-eligible employee subject to the following requirements:

- a. The donor employee and recipient employee must be current employees of the University.
- b. The recipient employee must have exhausted their entire sick leave balance, including any sick leave hours the recipient employee may have withdrawn from the SLP program.
- c. Donated sick leave will be treated as taxable income to the recipient employee. Sick leave donations may be tax-exempt if the recipient employee is the donor employee's legally married spouse or if the need for sick leave donation qualifies as a medical emergency pursuant to Internal Revenue Service guidelines. A medical emergency determination cannot be made until the recipient employee's need has been reviewed by the Office of Human Resources.
- d. Remuneration or compensation made in exchange for donated sick leave hours is prohibited.
- e. Sick leave donated under this policy is not eligible for transfer to another state agency or for payment to an estate upon death of the recipient employee.

34.2 Donations

To donate sick leave to an individual employee, the donor employee should complete the Sick Leave Donation Form and submit it to the Office of Human Resources. The Office of Human Resources will assess the tax requirements to the donor employee and determine whether the recipient employee is eligible to receive the donated sick leave hours, including whether the recipient employee qualifies for other leave options, such as SLP, FMLA, etc.

34.3 Utilization

If approved by the Office of Human Resources, the recipient employee may use donated sick leave for permitted uses as described under HOP Section V, Chapter 15.3. If applicable, Family and Medical Leave Act absences will run concurrently with donated sick leave.

Resources:

1. Texas Government Code, Chapter 661, Leave
2. Texas Government Code, Section 661.207, Donation of Sick Leave
3. Sick Leave Pool Donation Guide (State Auditor's Office):
<http://www.hr.sao.texas.gov/Statutes/SickLeaveDonationGuide.pdf>
4. Sick Leave Donation Form