



City of Riverside, California
Human Resources Policy and Procedure Manual

Human Resources Director

City of Arts & Innovation

City Manager

Number: V-3 Effective Date: TBD

SUBJECT: EMPLOYEE LEAVE DONATION PLAN

PURPOSE:

To establish a procedure whereby City employees may, as a humanitarian act, donate their own accrued vacation leave to another employee who has exhausted all paid leave as a result of a serious, non-job related medical emergency. A medical emergency is defined as a medical condition of the employee or an immediate family member that will require the prolonged/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. Sick leave, compensatory time (except for IBEW Field and Supervisory Units), holiday accruals, or any other form of compensation cannot be donated through this plan.

POLICY:

The following criteria will be utilized in establishing and maintaining an Employee Leave Donation Plan:

REQUESTING DONATED LEAVE TIME

1. Employees who would like to request donated leave time from their co-workers must be benefitted employees of the City of Riverside with at least twelve months of continuous service. Part-time benefitted employees who are recipients may not utilize donations of hours greater than the number of hours for which they are regularly scheduled.
2. The recipient employee must have exhausted all paid leave (sick leave, vacation, compensatory time, and floating holiday), and be facing a financial hardship.
3. There must be a non-job related qualifying medical emergency defined as a medical condition of the employee or an immediate family member that will require the prolonged/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. An immediate family member is defined as a spouse, domestic partner, child or parent. A medical emergency resulting from the commission of a crime is ineligible for leave donations under this policy.
4. To request leave donations, employees are required to complete the Application to Receive Leave Donations form and submit it to the Human Resources Department. An application

can be obtained from the Human Resources Department website or the City's intranet. Applications must be approved by the employee's Department Head and the Human Resources Director. Appeals can be filed with the City Manager.

DONATION OF LEAVE TIME

1. Any benefitted City employee who has completed at least six (6) months of continuous service may donate a minimum of two (2) hours of their accrued vacation leave in increments of one (1) hour. Employees in the IBEW Field and IBEW Supervisory Units may also donate their compensatory time bank in the same manner as the donation of accrued vacation leave for other employees.
2. Employees must have and retain two (2) weeks (80 hours) of vacation time to be eligible to donate hours. Employees may request that donations be made anonymously.
3. The total amount of donated hours that an employee may receive shall not exceed 520 in any calendar year (or 780 hours for Fire personnel assigned to 24-hour shifts).
4. Only the recipient employee that has been approved to receive leave donations may receive donated hours from said plan. Such donated hours will be added to the employee's sick leave balance, as needed.
5. An "Application to Receive Leave Donations" Form can be obtained from the Human Resources Department website or the City's intranet. Requests must be approved by the department head and concurred with by the Human Resources Director. Any appeals will be resolved by the City Manager.
6. The value of donated leave time will be calculated at the donor's regular pay rate, then converted to hours of sick leave at the recipient's regular pay rate to the nearest half (0.5) hour to determine the number of leave hours.
7. The plan will be administered so that hours will be used only as needed and in the order, donated.
8. The value of any donated leave hours are taxable income to the donor and will be included on the donor's W2 for the tax year in which the hours were utilized per IRS general law taxation rules.

The Human Resources Department will have administrative authority to update any attached forms to this policy on an as-needed basis.

Attachment

1. Application to Receive Leave Donations
2. Leave Donation Form

**CITY OF RIVERSIDE
APPLICATION TO RECEIVE LEAVE DONATIONS**

Employee (Recipient) Name: _____
Last First MI

Employee ID#: _____ Classification: _____

Department: _____ Division: _____

____ (Initials) I understand and acknowledge that in order to request leave donations my name, department and division will be released in an effort to encourage donations to the leave plan.

____ (Initials) I certify that I will have used all of my available accrued leave (i.e., sick leave, vacation, compensatory time, floating holiday) as of _____, and that being on an unpaid status would cause a financial hardship.

Number of hours requested*: _____ **The number of hours will be based upon the donations received.*

Reason for request for donated leave time:

PLEASE ATTACH SUPPORTING MEDICAL STATEMENTS FROM ATTENDING PHYSICIAN(S)

Requesting Employee (recipient) Signature: _____ Date: _____

Recommendation of Department Head:

____ Approve ____ Deny

Reason(s):

Department Head Signature: _____ Date: _____

Recommendation of Human Resources:

____ Approve ____ Deny

Reason(s):

Human Resources Director Signature: _____ Date: _____

COPIES OF FINAL RECOMMENDATION TO BE SENT TO: HUMAN RESOURCES, ORIGINATING
DEPARTMENT

CITY OF RIVERSIDE LEAVE DONATION FORM

Date: _____

The City of Riverside has established an Employee Leave Donation Plan on behalf of _____
of the _____ Department, _____ Division.
(Recipient Name)

The employee is asking that you consider donating vacation hours to assist. Employees in the IBEW Field or IBEW Supervisory Unit may also donate compensatory time.

Please be aware you must have and retain two weeks of vacation time before you will be eligible to donate any hours.

Please fill out the form below (read thoroughly) and either:

1. Return to the Human Resources Department through interoffice mail; or
2. Fax the completed form to Human Resources at 826-2529.

Donating Employee Name (Please Print): _____
Last First MI

Employee ID #: _____ **Phone #:** (Work) _____ (Personal) _____

Title: _____ **Department/Division:** _____

I, the above-named employee, request and authorize the City of Riverside to transfer _____ hours (2 hours minimum) of my own (Select One):

_____ Accrued vacation leave OR _____ Compensatory time bank (IBEW Field and Supervisory Units)

to the leave donation bank.

_____ (Initials) I understand that this leave donation is irrevocable. Donated vacation leave, or compensatory time bank (IBEW Field and Supervisory Units) will be utilized in order of the date donated I also understand that I must retain at least 2 weeks of vacation for my own use.

_____ (Initials) **I further understand that all leave donations are taxable income to me, the donor, and will be included on my W2 for the tax year in which the hours were utilized.**

_____ (Initials) I hereby make this voluntary donation of accrued vacation leave, or compensatory time bank (IBEW Field and Supervisory Units), from my account of my own free will.

Employee (Donor) Signature: _____ Date: _____

☐ **Check only if you wish to make your donation anonymously.**

FOR HUMAN RESOURCES USE ONLY

