

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION  
ADMINISTRATIVE PROCEDURES  
VOLUME III, CHAPTER 11

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SUBJECT: PAYROLL/PERSONNEL  
CHAPTER TITLE: LEAVE DONATION PROGRAM

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I. **INTRODUCTION**

Effective: 4/15/2004

Leave Donation is a program under which state 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 state employees to avoid losing income. This Program is authorized by state code §29-6-27. Persons who are involved in administering this program are advised to see Division of Personnel Administrative Rule 143CSR2 and Procedures for step-by-step instructions.

A. **DEFINITIONS OF SUPERVISORY TITLES**

The managers referenced in this Procedure are generally defined as follows; but, each agency's Commissioner or Director is responsible for applying this guideline to their own organizational structure.

1. Immediate Supervisor: The employee's supervisor, typically a section manager. (For Highways this includes the County Superintendents.)
2. Organization Manager: The next level manager of the employee's office/division, typically the chief manager of an office, division or district within the agency.

B. **DEFINITIONS OF LEAVE DONATION TERMS**

Effective: 4/15/2004

1. Donor: An employee who voluntarily donates accrued annual leave to a recipient.
2. Dollar Value of Donated Annual Leave: The hourly wage rate of a donor multiplied by the number of hours of donated annual leave.
3. 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 annually.

- b. for hourly employees:

The actual hourly wage of an employee.

4. 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.
5. Inter-Agency Donation: A donation of annual leave where the donor and the recipient are employed by different agencies.
6. 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.
7. Recipient: An employee who receives annual leave donations from other employees.



## II. LEAVE DONATION POLICIES

Effective: 8/15/2006

### A. GENERAL

1. Donated leave will be paid to the recipient by the regular payroll schedule. Normal payroll deductions will be withheld with the exception of retirement.
2. Donated leave will be reflected on the recipient's W-2 forms.
3. Donated leave is not tax-deductible to the donor, because it is not a gift to a recognized charity.
4. 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.
5. The dollar value of donated leave is computed using the hourly rate (as

defined in I.,B.,3.) of the donor at the time the donation is paid to the recipient.

6. The recipient will be paid an amount equal to his or her usual gross pay provided:
  - a. funds are available from leave donations,
  - b. the employee is actively employed by the state,
  - c. the employee provides the required documentation for leave of absence and leave donation program,
  - d. the employee does not request termination from the program,
  - e. the employee does not return to work,
  - f. and the employee does not reach the time limit for being on medical or parental leave of absence, and/or personal leave of absence.
  
7. While receiving Donated Leave, Recipients do not:
  - a. accrue annual or sick leave, nor earn years of service credit for accrual purposes
  - b. receive paid holidays
  - c. earn tenure for purposes of order of separation on layoff
  - d. earn service credit for purposes of annual increment
  - e. earn service credit for retirement
  
8. 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 for employees in leave without pay status.
9. Donations are in the form of whole hours of annual leave only.
10. Recipients are paid first from the first donations submitted and 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 Transportation Finance Division, Payroll Section.
11. 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.
12. The Human Resources Division will send copies of **all** applications to receive donated leave, applications to donate annual leave, and Inter-Agency donations to the Division of Personnel each quarter (see Division of Personnel Administrative Rule and Procedures for details).
13. The earliest date a recipient employee can be eligible to receive leave donations is either the date the "Application to Receive Donated Leave" is received by the agency or the date all leave available to the recipient employee is exhausted, whichever is later.

## **B. ELIGIBILITY OF RECIPIENTS**

1. The recipient must be absent from work and off payroll at least ten (10) consecutive working days before donated leave will be paid.

- a. In the case of a medical emergency involving the recipient, he or she must have exhausted all sick and annual leave as well as any other accrued paid leave to which entitled.
  - b. 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 (40 hours per calendar year) and all annual leave.
2. A recipient must be a permanent employee, eligible to accrue leave.
  3. A recipient must not be receiving or eligible to receive compensation for absence from work from the Workers Compensation Fund.
  4. A recipient must not be receiving Social Security Disability benefits for his or her absence from work.
  5. A recipient must be in unpaid leave of absence status.
  6. The recipient must apply for acceptance to the Leave Donation Program.

### **C. ELIGIBILITY OF DONORS**

Effective: 4/15/2004

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



## **III. DOT LEAVE DONATION PROCESSES**

### **A. APPLYING FOR AND PROCESSING APPLICATION TO RECEIVE DONATED LEAVE**

1. Employee must apply for a medical and/or personal leave of absence if the illness is personal, or a parental and/or personal leave of absence 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.
2. Employee must complete Part I of the Application to Receive Donated Leave form and have physician or medical practitioner complete Part III of the form.
  - a. If the employee is unable to apply, a member of the immediate family, or the employee's immediate supervisor may apply for the employee.
  - b. If the illness is that of an immediate family member, that person's physician or medical practitioner must complete Part III.
3. The application must then be forwarded to the Organization Manager or designee.

4. The Organization Manager or designee must review Parts I and III of the Application to Receive Donated Leave to make sure they have been completed and, if they have not, return them to the employee for completion.
5. Organization Manager, or designee, must then complete Part II and:
  - a. determine whether the employee is eligible for Donated Leave or not, certifying the information,
  - b. if the recipient is not eligible, return a copy of the application to the employee,
  - c. if the recipient is eligible, prepare a Notice of Eligibility to Receive Leave Donations letter,
  - d. and retain a copy of the application and Notice of Eligibility in the organization's personnel files, giving a copy of the application to the employee and submitting the originals to Transportation Human Resources Division.

## **B. SOLICITATION OF LEAVE DONATIONS**

Effective: 8/15/2006

1. Transportation Human Resources Division Director, or designee, upon receiving the completed Application to Receive Donated Leave and the Notice of Eligibility, will:
  - a. review the form and any accompanying documentation for completeness, verify the applicant's eligibility and revise the Notice of Eligibility, if necessary, to satisfy program standards;
  - b. 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.;
  - c. create and maintain a file of related documents on the Leave Donation Program.
2. If the response is insufficient (donations will be exhausted before the recipient can return to work) the Director of the Human Resources 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.

## **C. APPLYING TO AND PROCESSING APPLICATION TO DONATE LEAVE**

1. Donor must complete Part I of the Application to Donate Annual Leave form.
2. Application to Donate Annual Leave must be submitted to the organization manager or designee.
3. Organization manager, or designee, must make sure that Part I is complete and signed (if not, return it to the applicant for completion).
4. Organization manager, or designee, completes Part II and determines the

applicant's eligibility to donate leave.

- a. If the applicant is eligible but is not employed by the same agency as the recipient, complete the Inter-Agency Donation Form.
- b. If the applicant is not eligible, return a copy of the application to the applicant.
- c. Organization Manager, or designee, submits the original Application to Donate Annual Leave and the Inter-Agency Donation Form to Transportation Human Resources Division and keeps a copy in the organization's personnel file.
- d. Transportation Human Resources Division submits the original Application to Donate Annual Leave (and Inter-Agency Donation Form, where appropriate) to Transportation Finance Division, Payroll Section, for processing.
- e. Upon receipt of the appropriate documentation, Transportation Finance Division, Payroll Section, will make the leave balance adjustments, manage the transfer of funds and ensure proper payment to the recipient.
- f. Payroll Section will notify the donor's organization when adjustments have been made to donor's leave balance to pay the recipient.

#### **D. CANCELLATIONS/TERMINATIONS OF DONATED LEAVE**

Effective: 4/15/2004

1. A Recipient may voluntarily terminate participation in the Leave Donation Program by submitting a written request for termination to Transportation Human Resources Division.
2. If a Recipient's participation in the Leave Donation Program terminates for any other reason, (such as return from leave of absence) Transportation Human Resources Division must be notified by the recipient's organization, so appropriate action can be taken.
3. If more leave is donated to a recipient than the recipient needs or is eligible to use, Transportation Finance Division, Payroll Section, must notify the organization of the donor(s) whose leave will not be used.
4. When a recipient's participation in the Leave Donation Program ends, Transportation Human Resources Division will distribute a notice of termination to all effected organizations.

