



Leave Donation Program Guidelines

INTRODUCTION

The procedures and forms detailed as follows are provided as specified in the rule for the leave donation program (143CSR2). These procedures and forms may be changed from time to time as the need arises.

PROCEDURES

1. Applying To Receive Donated Leave

An employee who thinks he/she may be eligible for leave donations must first:

complete Part I (Applicant Information) of the form titled **APPLICATION TO RECEIVE DONATED LEAVE** (Appendix A); and,

have his/her physician or medical practitioner complete Part III of the same form. If the employee is applying to receive donated leave to care for an ill or injured member of their immediate family, the physician or medical practitioner for the family member completes Part III.

NOTE: If the employee, because of his/her medical condition, is unable to complete the application him/herself, it may be completed by an immediate family member or by the appointing authority. Item 10, however, is optional and, if completed, can only be completed by the employee.

Once both Parts I and III have been completed, the employee must submit the **APPLICATION TO RECEIVE DONATED LEAVE** to his/her immediate supervisor or the person responsible for keeping his/her leave records.

2. Processing the **APPLICATION TO RECEIVE DONATED LEAVE**

When an **APPLICATION TO RECEIVE DONATED LEAVE** is received by an agency, forward it immediately to the person responsible for keeping the applicant's leave records.

The person responsible for keeping the applicant's leave records, should:

make sure Parts I and III are complete - if not, return to the applicant for completion, and

once completed form is received, fill out the **APPLICATION TO RECEIVE DONATED LEAVE** as follows:

Item 1. Determine if the employee receives leave as a benefit of employment. If the employee does NOT receive leave as a benefit of employment (for example, if they are a student exempt employee, 90-day exempt employee, contract employee, etc.) or if the employee leave benefits are conditional (i.e. if the employee is an intermittent or 6-month temporary



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employee), mark item 1 "NO" and go to item 6. If the employee does receive leave as a benefit of employment, mark item 1 "YES" and go to item 2.

Item 2. Determine if the employee is receiving or eligible to receive Workers' Compensation benefits for his/her absence. If so, mark item 2 "YES" and go to item 6. If not, mark item 2 "NO" and go to item 3.

Item 3. Indicate the date the employee's leave available for this absence was or will be exhausted. In the case of the employee's own illness or injury, all sick leave and all annual leave must be exhausted. In the case of the employee's absence to care for a member of his/her immediate family, all of the employee's annual leave must be exhausted and the forty hours sick leave allowed for immediate family members must be exhausted.

Item 4. Using the information from Part III, 5a or 5b, indicate how long the employee is expected to be absent from work. If the employee's expected return date is less than one-half a month (i.e. at least ten consecutive work days) from the date the employee's available leave was or will be exhausted, go to item 6. Otherwise, go to item 5.

NOTE: There must be a date indicated by the physician in Part III, 5a or 5b, even if it is approximate or the date the physician will next evaluate the patient's condition. "Unknown" or similar statements are not sufficient to determine an individual's eligibility for leave donations.

Item 5. Indicate whether the absence is for the employee or the employee's immediate family member.

Item 6. Indicate whether or not the employee is eligible to receive donated leave.

Mark "ELIGIBLE" if:

- the response to item 1 is "YES"; and,
- the response to item 2 is "NO"; and,
- the employee's available leave was or will be exhausted at least one-half a month (i.e. at least ten consecutive work days) or more before the employee's expected return date.
- Then go to Item 7.

Mark "NOT ELIGIBLE" if:

- the response to item 1 is "NO"; or,
- the response to item 2 is "YES"; or,
- the employee is expected to return to work less than one-half a month (i.e. less than ten consecutive work days) after his/her available leave is exhausted.



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- Then go to Item 6a. Indicate the reason the applicant is "NOT ELIGIBLE." The reason will be one of the following:
 - does not receive leave as a condition of employment, OR
 - is receiving or eligible to receive Workers' Compensation benefits OR is receiving Social Security Disability benefits for this absence, OR
 - the absence will be for less than ten consecutive workdays after the employee's available leave is exhausted.

Item 7. Indicate the FIMS account information for the recipient (see page 8, number 9 "FIMS Account Information").

Item 8. Sign and print or type your name.

Item 9. Indicate the date you completed Part II.

Item 10. Indicate your "working" title -- e.g. Timekeeper, Payroll Supervisor, Office Manager, etc.

Item 11. Indicate your work phone number.

Once Part II of the APPLICATION TO RECEIVE DONATED LEAVE is completed, either:

forward a copy of the completed APPLICATION TO RECEIVE DONATED LEAVE to the person in your agency responsible for preparing the NOTICE OF ELIGIBILITY TO RECEIVE LEAVE DONATIONS (Appendix B) if the employee is eligible; or

return a copy of the completed APPLICATION TO RECEIVE DONATED LEAVE to the employee if the employee is NOT eligible.

NOTE: 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.

NOTE: Participation in the leave donation program does not relieve an employee of the responsibility of applying and receiving approval for an appropriate leave of absence without pay. It should be noted, however, on the WV-11, CS-00 and/or the supplemental payroll that the employee is participating in the program.

3. Completing the NOTICE OF ELIGIBILITY TO RECEIVE LEAVE DONATIONS

All information required for the notice is available from the APPLICATION TO RECEIVE DONATED LEAVE. The NOTICE OF ELIGIBILITY TO RECEIVE LEAVE DONATIONS:

is completed and distributed by the appointing authority to advise interested employees that a fellow employee is in need of and eligible for leave donations;



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may be copied as is on your agency's letterhead or you may wish to create a word processing document in which you can insert the necessary information;

must be signed by the appointing authority or his/her designee.

NOTE: The additional information (Part I, item 10), if any, must be published exactly as the employee has written it.

The appointing authority or his/her designee:

must make the notice (or an electronic equivalent/facsimile) available to other employees within the agency (i.e. the organizational level immediately below a department or bureau) of the employee in a manner deemed appropriate by the appointing authority;

may, at his/her discretion, make the notice (or an electronic equivalent/facsimile) available to other agencies and/or departments or bureaus;

may, but is not required to, make notices from other agencies and/or departments or bureaus available to employees within his/her agency.

4. Applying to donate annual leave

An employee who wishes to make a voluntary donation of annual leave to a designated eligible employee must:

complete Part I of the APPLICATION TO DONATE ANNUAL LEAVE (Appendix C) (please note that items 4 and/or 5 should be completed only if applicable); and

submit the APPLICATION TO DONATE ANNUAL LEAVE to the person responsible for keeping his/her leave records.

5. Processing the APPLICATION TO DONATE ANNUAL LEAVE

The person responsible for keeping the donor applicant's leave records should:

make sure Part I is complete and signed (if not, return to the applicant for completion); then complete Part II of the APPLICATION TO DONATE ANNUAL LEAVE as follows.

Item 1a. Subtract the amount of the annual leave donation (Part I, 6) from the donor applicant's current balance of unused annual leave. (NOTE: If the amount of the annual leave donation exceeds the donor applicant's current balance of unused annual leave, return the form to the employee noting his/her current balance of unused annual leave.) Indicate the amount of unused annual leave remaining after the amount of the annual leave donation is subtracted.

Item 1b. Indicate the donor applicant's current balance of unused sick leave.



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Item 1c. Indicate the donor applicant's total amount of unused leave (i.e. 1a + 1b). If this total is less than 80 hours, go to item 3.

Item 2. If the leave donation is being made to an employee paid from a different account than the donor, indicate whether or not funds are available to make the donation.

Item 3. Indicate whether or not the employee is eligible to make the leave donation.

Mark ELIGIBLE if:

- the donor applicant's TOTAL remaining leave balance after deducting the leave donation is at least 80 hours, AND
- if the donation is inter-agency and there are sufficient funds available to make the donation.

Mark NOT ELIGIBLE if:

- the donor applicant's TOTAL remaining leave balance after deducting the leave donation is less than 80 hours; OR
- if the leave donation is inter-agency and there are NOT sufficient funds to make the donation.
- Then go to Item 3a.

Item 3a. Indicate the reason the donor applicant is "NOT ELIGIBLE." The reason will be one of the following:

the balance of total leave remaining after the leave donation is subtracted is less than 80 hours.
OR

the donation would be inter-agency and the donor's agency does not have sufficient funds to make the donation.

Item 4. Indicate the donor's hourly rate of pay. This rate is calculated by dividing the donor's base annual salary (i.e. without increment) by the number of hours in a work year. Generally, this will be 2,080 hours for a full time employee with a 40 hour/week work schedule. For a part-time employee, the calculation should be done on a pro rata basis in proportion to the regular full time schedule in his/her agency.

Item 5. Indicate the dollar value of the leave donation. This value is calculated by multiplying the total number of annual leave hours donated by the donor's hourly rate of pay.



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Item 6. Indicate the FIMS account information for the donor (see page 7, number 9 "FIMS Account Information").

Item 7. Sign and print or type your name.

Item 8. Indicate the date you completed Part II.

Item 9. Indicate your "working" title – e.g. Timekeeper, Payroll Supervisor, Office Manager, etc.

Item 10. Indicate your work phone number.

Once Part II of the APPLICATION TO DONATE ANNUAL LEAVE is completed, either:

return a copy of the APPLICATION TO DONATE ANNUAL LEAVE to the donor applicant if the employee is NOT eligible; or

if the donor applicant is eligible and is paid from the same account as the designated recipient, forward a copy of the APPLICATION TO DONATE ANNUAL LEAVE to the person in your agency responsible for payroll; or

if the donor applicant is eligible but is NOT paid from the same account as the designated recipient, complete Part I of the INTER-AGENCY DONATION FORM (Appendix D) as follows.

Item 1. Indicate the name of the agency employing the donor.

Item 2. Indicate the name of the section within the agency employing the donor, if applicable.

Item 3. Indicate the name of the unit within the section within the agency employing the donor, if applicable.

Item 4. Indicate the FIMS account information for the donor (see page 8, number 9 "FIMS Account Information").

Item 5. Indicate the total dollar amount of the leave donation (LEAVE DONATION FORM, Part II, item 5).

Item 6. Sign and print or type your name.

Item 7. Indicate your work phone number.

Item 8. Indicate the name of the agency employing the recipient.

Item 9. Indicate the name of the section within the agency employing the recipient, if known and/or applicable.

Item 10. Indicate the name of the unit within the section within the agency employing the recipient, if known and/or applicable.



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Item 11. Indicate the name of the recipient.

Once Part I of the INTER-AGENCY DONATION FORM is completed, send it to the recipient's agency payroll office.

6. Paying recipients of donated leave

NOTE: Donated leave is wages for the recipient employee according to the IRS, Revenue Ruling 90-29 (Appendix E).

Consequently, wage-based deductions are taken from leave donations except for State retirement deductions since the leave donation law prohibits service credit from being granted during periods when donated leave is used. However, since the object of the leave donation program is to replace "take-home" pay, gross pay is adjusted to account for the retirement exception and payments of donated leave are processed as payroll as described below.

Once you have received approved leave donations for an eligible recipient employee, you should calculate the recipient employee's adjusted gross pay for a regular payperiod (i.e. one-half a month) by subtracting the employee's usual State retirement deduction from his or her usual gross pay for a regular payperiod (excluding overtime).

If there are donations at least equal to the recipient employee's adjusted gross pay for a half-month (or portion of a half-month if the employee's eligibility begins or ends prior to the end of a payperiod), take the mandated deductions [except State retirement] and any other deductions authorized by the employee from the adjusted gross and process as payroll. The recipient employee's take home pay should be the same (or within pennies of the same) as his or her take home pay (excluding overtime) if he or she were at work or on paid leave. If the donations are less than the recipient employee's adjusted gross pay for a half-month, take the mandated deductions [except State retirement] and any other deductions authorized by the employee from the available donations and process as payroll. In either case, you may pay the leave donations on a regular payroll or a supplemental, whichever the circumstances dictate. If you pay the leave donations on a regular payroll, remember to zero out the retirement deduction.

NOTE: As you receive approved APPLICATIONS TO DONATE ANNUAL LEAVE or INTER-AGENCY DONATION FORMS, we recommend that you keep a ledger for each recipient that shows all donations received and payments made. Donations should be used in the order received (earliest to latest) from within the agency FIRST, then in the order received from outside the agency.

If the recipient has been paid from inter-agency leave donations, request reimbursement from the donor employee's agency as follows:

Complete Part II of the INTER-AGENCY DONATION FORM as follows:

Item 1. Indicate the date the leave donation was paid to the designated recipient.

Item 2. Indicate the amount of leave donation that was paid to the designated recipient and the amount of the employer's FICA match.

Item 3. Indicate the FIMS account information for the recipient (see page 7, number 9 "FIMS Account Information"), including the FIMS transaction number.



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Item 4. Sign and print or type your name.

Item 5. Indicate your work phone number.

Send the INTER-AGENCY DONATION FORM to the contact person in the donor's agency (Part I, item 6).

When you receive an INTER-AGENCY DONATION FORM requesting reimbursement, process an expense-to-expense transfer using appropriate FIMS account information (see page 8, number 9 "FIMS Account Information") and attaching a copy of the INTER-AGENCY DONATION FORM.

7. Returning and Re-crediting Unused Leave Donations

If, for whatever reason, more leave is donated to a recipient than the recipient needs or is eligible to use, that excess leave donation should be returned to the donor(s) and re-credited to his/her (their) annual leave balance(s) as follows.

If the leave donation is inter-agency (i.e. the recipient and the donor are paid from different funds), notify the contact person in the donor's agency of the dollar balance of the leave donation which was/will not be used by completing Part III of the INTER-AGENCY DONATION FORM.

If the recipient and the donor are paid from the same fund or if you have received notice that an inter-agency donation will not be used (either in whole or in part):

determine the amount of the unused leave donation in hours by dividing the unused dollar amount of the leave donation by the hourly rate of the donor at the time the donation was made;

re-credit the number of hours of unused leave donation to the annual leave balance of the donor; and,

notify the donor of the amount of unused leave donation re-credited to his/her annual leave balance.

Unused leave donations are re-credited to the donor's annual leave balance as of the original date of the donation. In the case of leave which could not have been carried forward to the new calendar year, the donor will be given one additional opportunity to donate the leave to another designated eligible recipient. This donation should be made within five work days of notice of the re-crediting of the unused donation. If the subsequent donation is unused, that donation is recredited to the donor's annual leave balance as of the original date of the first donation and the Administrative Rule is followed regarding carry-forward hours.

NOTE: In no case shall the provisions of the leave donation program be used or interpreted to allow an employee to carry forward hours of annual leave in excess of those allowed in the Administrative Rule of the Division of Personnel, Section 15.03.(a).

8. Documenting and Reporting Leave Donations

The Division of Personnel is required to report to the joint committee on government and finance annually on the status of the leave donation program. This report will be based on information provided by agencies' appointing authorities as follows.



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Each appointing authority or designee should send copies of all completed INTER-AGENCY DONATION FORMS (i.e. with reimbursement requested) and all APPLICATIONS TO DONATE ANNUAL LEAVE and APPLICATIONS TO RECEIVE DONATED LEAVE originating within his/her agency, even if the donor or recipient is not eligible.

Copies should be sent quarterly, within two weeks after the end of each quarter (i.e. by January 14, April 14, July 14, and October 14), to:

West Virginia Division of Personnel
Director's Office - Administration and Communications
Building 6, Room 416
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305-0139

9. FIMS Account Information

Payment of leave donations to recipients should be made from the payroll account of the fund and org to which the recipient's position is allocated with benefit payments made from the appropriate benefit accounts.

For reimbursement of inter-agency donations (i.e. the donor and recipient are paid from different funds/operating accounts), the reimbursement for personal services should be made from the personal services account of the fund and org to which the donor's position is allocated, and the reimbursement for the employer's FICA match should be made from the Social Security line item (011) of the benefits account of the fund and org to which the donor's position is allocated using the appropriate reimbursement object code. Any exceptions should be noted by attachment to the expense-to-expense cover sheet.

Certain funds are not eligible sources of payment for leave donations or reimbursement for inter-agency leave donations. Generally, these are single purpose fund sources which are defined by statute or for which the Budget Bill specifies eligible expenditures from the appropriation. These include: current expenses; equipment; repairs and alterations; any capital outlay appropriation; buildings (construction or reconstruction); land purchases; debt service; and, any special revenue fund that is single purpose. Questions regarding the eligibility of a fund as a source of reimbursement for leave donations should be directed to the Auditor's Office.

FORMS

[Forms for the Leave Donation Program](#) follow these procedures. The forms are as follows:

- [Appendix A: Application to Receive Donated Leave](#)
- [Appendix B: Notice of Eligibility to Receive Leave Donations](#)
- [Appendix C: Application to Donate Annual Leave](#)
- [Appendix D: Inter-Agency Donation Form](#)