



VOLUNTARY VACATION DONATION POLICY

POLICY

The Archdiocese of Miami recognizes that in fraternal charity we can assist our brothers and sisters in need here in our workplace when unforeseen qualified personal emergencies may prompt an employee to request additional leave time after the exhaustion of paid leave benefits. The Archdiocese has therefore established a Voluntary Vacation Donation Policy that allows regular employees to donate vacation leave benefits to employees who meet eligibility requirements to receive paid time off and who request the donations. This policy governs the eligibility requirements and procedures for transferring voluntary leave benefits for lay employees for the Pastoral Center of the Archdiocese of Miami.

I. ELIGIBILITY REQUIREMENTS

A. Definitions

1. Qualified personal emergency includes the following:
 - a. Medical emergencies: a medical condition of the employee or a family member of the employee that will require the prolonged absence of the employee from duty and will result in substantial loss of income to the employee because the employee will have exhausted all paid leave available apart from the leave-sharing plan or a need for additional time off following the death of a parent, spouse or child; or
 - b. Major disasters: a major disaster suffered by an employee or a family member as declared by the President of the United States under Section 401 of the Stafford Act, that warrants individual assistance or individual and public assistance from the federal government, or a major disaster or emergency as declared by the President pursuant to 5 U.S.C., section 6391.
2. Leave Donor: employees classified as a regular employee (working 30 hours or more per week, not seasonal), having been employed for a minimum of one year, and will have at last 10 days of accrued vacation left after the donation has been made
3. Leave Recipient: employees classified as a regular employee (working 30 hours or more per week, not seasonal), having been employed for a minimum of one year, and experience a qualified personal emergency and foresee the exhaustion of paid leave benefits that will result in substantial loss of income. Employees eligible for any paid leave including but not limited to social security disability, long-term or short term disability, or workers compensation are not eligible for donated leave time pursuant to this policy. Employees on introductory status are not eligible for donated leave time pursuant to this policy.
4. Family Member: parent, spouse or child

B. Leave Donation

1. An employee may not donate or receive more than five (5) vacation days in a given fiscal year.
2. Employees who voluntarily resign may donate any or all of their accrued, unused vacation days in lieu of receiving a payout of those days.
3. The donation of vacation is strictly voluntary and confidential. Donations are made to the Donation Leave Bank and cannot be made to particular Leave Recipients.
4. Sick time may not be donated.
5. Donated vacation days are free from payroll taxes to the Leave Donor. Leave Donors are not eligible to claim an expense, charitable deduction or loss deduction on account of the leave or its use by a Leave Recipient.



VOLUNTARY VACATION DONATION POLICY

6. Leave Recipients must pay all applicable payroll taxes on the donated leave time. Donated leave is included in the Leave Recipient's gross income and is considered wages.
7. Leave Recipients will be compensated at their regular rate of pay.
8. Leave Recipients will continue to accrue all benefits they would otherwise be entitled to receive while taking regular vacation leave. Donated leave time is not considered time worked.
9. If a Leave Recipient is taking leave under the Family and Medical Leave Act (FMLA), the FMLA leave will run concurrently with any donated vacation time.

II. PROCEDURE

A. Employees Donating Leave Time

1. Donated leave time will be received, subject to approval, and deposited into a Leave Donation Bank. Leave Donors must complete the Voluntary Vacation Donation Form (HR-90) and submit to the Office of Human Resources to verify eligibility (through Payroll) per employee leave balance.
2. Upon approval, the Senior Director of Human Resources will sign and return the form to Payroll, who will process and transfer the approved vacation time from the payroll budget to the Donated Leave Bank, and sign off on the action.
3. A copy will remain with Payroll and the original will be filed in the Leave Donor's personnel file.
4. Once time is donated and approved, the transfer of leave is irrevocable. Donated vacation will not be paid at termination.

B. Employees Requesting Leave Time

1. Leave Recipients must complete the Voluntary Vacation Transfer Request Form (HR-91), indicating the nature of the qualified personal emergency. Leave Recipients may be required to certify that the need is a qualified personal emergency including a medical certification or other documentation.
2. HR and Payroll will verify, sign, and forward the form to the manager for final approval.
3. Leave Recipients must request leave in advance. Leave may not be applied retroactively. In the event that an employee has an impairment which would prevent her/him from requesting leave, a designated family member or power of attorney may complete and submit the form on behalf of the employee.
4. Donation Leave is paid to Leave Recipients on a first-come, first-serve basis.
5. Only leave time currently in the Leave Donation Bank may be granted to a Leave Recipient. Leave time may not be paid as an advance, leaving a negative balance in the bank. The Donation Leave Program is strictly voluntary and therefore there are no guarantees of availability of donated time in the bank.
6. Leave Recipients returning to work must report to the Office of Human Resources, so the accurate number of donated leave days may be recorded and paid. HR will record the number of days to be paid and notify Payroll via the form. Any unused donated leave granted to a Leave Recipient is forfeited and returned to the donation bank.
7. Leave Recipients may not receive cash in lieu of using donated paid leave.

C. Administration of the Voluntary Leave Donation

1. The Leave Donation Program will be administered by the Office of Human Resources.



VOLUNTARY VACATION DONATION POLICY

2. The Senior Director of Human Resources will consult with the Chief Operating Officer in determining if the qualified personal emergency meets the eligibility requirements and indicate by signature whether the request is approved or not. The Senior Director of HR and the COO may consult with a member of the Metropolitan Tribunal if additional advice is needed.
3. The reasons for which leave transfer is approved will remain confidential and disclosed only to the staff that need to process the request.
4. The Payroll Manager in the Office of Finance will be responsible for verification and disbursement of available days and making the necessary adjustments in the budget as days are used.
5. The use of leave donations will be approved for one pay period at a time in the event that the approved leave straddles two pay periods.
6. This policy does not imply entitlement to extra leave during serious illness, nor does it serve to supplement current employee paid leave benefits. This policy serves to assist those who may suffer a substantial loss of income due to qualified personal emergencies as described herein.

D. Special Rules for Leave Donated for Major Disasters

1. Leave donated for employees affected by Major Disasters will be held separately in a Disaster Relief Leave Donation Bank and will be used exclusively for those employees.
2. When the disaster is terminated, any unused vacation time donated to the Disaster Relief Vacation Donation Bank will be returned to the active Leave Donors on a pro rata basis, to the extent it is administratively feasible.
3. If a Leave Recipient does not use all of the donated leave, the unused donated time will be restored to the Disaster Relief Leave Donation Bank.
4. The Disaster Relief Donation Bank will be made available to employees for a reasonable period of time based on the circumstances and severity of the Major Disaster.

Initial: April, 2013

Current: June, 2013