



## Frequently Asked Questions for new donated leave programs

### What changes are happening to employee donated leave programs?

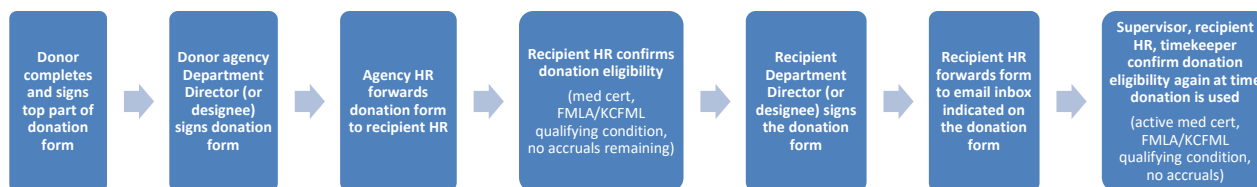
On 1/1/2023, the two current donated leave programs available to King County employees were replaced with two similar IRS-compliant donation programs. Here are the key program changes:

- Leave donated under the new programs can only be used for a FMLA/KCFML qualifying reason. Examples include things like a serious health condition for yourself or an eligible family member or to bond with a new child.
- Donations are intended to first be used for a prolonged absence (a minimum of three consecutive days) and can be used intermittently thereafter (with the conditions above).
- An employee cannot use donated leave until they have fully exhausted all of their own accrued leaves (e.g., vacation leave, sick leave, benefit time leave, holiday banked leave, comp time, executive leave).
- These changes apply to all comprehensive leave eligible employees of King County (all represented and non-represented employees)<sup>1</sup>.
- Donations must be supported by a current medical certification (or simple documentation for bonding leave).

### Why are these changes happening?

It was discovered that the prior donated leave programs were not compliant with IRS tax rules. To bring our donation program into alignment with the law, we are replacing our current programs with two new compliant programs. These include a new employee-to-employee donated leave program and a new Emergency Medical Leave Fund program. Both donation programs require that donations can only be used for FMLA/KCFML qualifying reasons.

### Donated Leave Process



### Who can participate in the new donated leave programs?

Comprehensive leave-eligible employees may donate and receive donations under these new programs (Short-Term Temporary employees and interns are not eligible). This is not a change from the previous programs.

### What is FMLA and KCFML?

The federal Family and Medical Leave Act (FMLA) and King County Family Medical Leave (KCFML) laws provide certain rights and benefits when employees need to take time off for qualifying family or medical reasons. To learn more about FMLA and KCFML, contact your agency Human Resources professional or visit the county's [Taking leave](#) web page.

<sup>1</sup> The following non-executive branch agencies are not participating in the new Emergency Medical Fund program which means all represented and non-represented agency employees cannot donate or receive donations: Prosecuting Attorney's Office, Superior Court

# Frequently Asked Questions | Donated Leave



King County

Department of Human Resources (DHR)

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## **Does an employee need to be eligible for FMLA/KCFML to use the new donated leave?**

No. Comprehensive leave-eligible employees can only use donated leave for a FMLA/KCFML qualifying reason but are not required to be eligible for FMLA/KCFML (i.e., worked for King County for 1,250 hours worked and 12 months, etc.). This means that if you don't yet qualify for FMLA/KCFML or you have exhausted your FMLA/KCFML entitlements, you may still use donated leave under the new programs for a FMLA/KCFML qualifying reason.

## **Can leave donations be cashed out upon retirement or separation from King County?**

No, leave donation hours can never be cashed out. Donation hours that exist at the time of retirement, separation, or termination will not revert to original donors. This is not a change from the previous programs.

## **How will I know if another employee is eligible to receive donations for a FMLA/KCFML qualifying condition?**

Employees who wish to donate will likely never know if an individual is eligible to use the donated hours. Employees on protected leave or who have a serious health condition are protected by certain health information laws; therefore, that information cannot be shared. If an employee is not eligible under the donation rules, then the donation should not be processed, and hours will not be taken from your leave banks.

## **How will agency human resource professionals determine if an employee is eligible to receive donated leave?**

When donated leave is initially requested, the agency human resource professional is responsible for determining if the employee is eligible for a FMLA/KCFML qualifying reason. Employees requesting donations will be required to provide supporting documentation before any donated leave is awarded or processed.

- Medical Certification: A current medical certification is required to support all requests at the time of donation and at the time donations wish to be used.
- Bonding Leave (birth, adoption, foster-to-adopt): Requires 'simple documentation' which can be an email, written note with basic details of the event, or other similar documentation. Agency human resource professionals can explain more as needed.

## **Who is responsible for determining if an employee is eligible to use donated leave at the time it is entered on the timesheet?**

The agency supervisor and timekeeper will work with the agency human resource professional to ensure that the employee has exhausted all accrued leave and is using the donation for a FMLA/KCFML qualifying condition. If both conditions are not met, then the employee will be required to go unpaid or use an available type of accrued leave. Supervisors and timekeepers should not be involved with the medical condition but should generally know when employees are taking protected leave and if there are any restrictions.

## **Will employees accrue additional sick and vacation leave when donated leave is used under the new programs?**

No. Employees will not accrue additional sick or vacation leave during use of donated leave.

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Department of Human Resources (DHR)

## Why is there only one single type of donated leave bank?

Donations made under the new donated leave programs can only be used for a FMLA/KCFML qualifying reason. As such, there is no need to have separate banks for both sick and vacation donations. This means that all types of donated leave will be converted to sick leave and placed in the receiving employee’s donated sick leave bank.

## Who is responsible for converting the donations hours for employee-to-employee donations and how do I calculate them?

As shown on the Employee-to-Employee Medical Leave Donation Form, department human resources professionals are responsible for converting donation hours and inserting the converted hours on the donation form. The donor agency will insert the straight time hourly rate of the employee in the top section and the recipient’s agency will insert the recipient’s straight time hourly rate in the appropriate section and then perform the calculation.

All donated leave hours shall be converted to a dollar value base on the donor’s straight time hourly rate at the time of the donation. The dollar value will then be divided by the receiving employee’s straight time hourly rate to determine the actual number of hours received and placed in the receiving employee’s donated leave bank.

Example:

The donor makes \$40/hour and is donating 80 hours of vacation leave to another employee who makes \$30/hour. So, following the logic listed above, the calculation is simple:

1. Convert the donation to a dollar value: \$40/hour x 80 hours = \$3,200 dollars
2. Divide the dollar value by the recipient’s hourly rate: \$3,200 ÷ \$30/hour = 106.67 hours

## General Comparison of New Donated Leave Programs

COMPARISON	Employee-to-Employee Medical Leave Donation Program	Emergency Medical Leave Fund**
<b>Overview</b>	Program that enables donations directly to another eligible employee	Program that enables donations to a central fund
<b>Eligibility</b>	All represented and non-represented comprehensive leave eligible employees (No STT or interns)	All represented and non-represented comprehensive leave eligible employees (No STT or interns)
<b>How many hours can an employee donate each year</b>	<b>Sick:</b> Up to 25 hours* <b>Vacation/Benefit Time:</b> Donation cannot exceed donors vacation balance	<b>Sick:</b> Up to 25 hours* <b>Vacation/Benefit Time:</b> Up to 80 hours unless Department Director approves more
<b>How many hours can an employee receive each year</b>	There is no maximum limit	Recipients will receive up to a maximum of 80 hours per calendar year (pro-rated for part-time schedules)
<b>Accrue additional leave upon usage</b>	No	No
<b>Must exhaust all leave accruals before using</b>	Yes. Must exhaust all accrued vacation leave, sick leave, benefit time leave, holiday banked leave, comp time, executive leave	Yes. Must exhaust all accrued vacation leave, sick leave, benefit time leave, holiday banked leave, comp time, executive leave

# Frequently Asked Questions | Donated Leave



Department of Human Resources (DHR)

COMPARISON	Employee-to-Employee Medical Leave Donation Program	Emergency Medical Leave Fund**
<b>How are donations converted</b>	Donations are converted to a dollar value and then divided by the recipient's rate of pay. All donations converted to sick leave	Donations are converted to a dollar value and then divided by the recipient's rate of pay. All donations are converted to sick leave
<b>Required documentation</b>	Must have a current medical certification to support the donation and must be current on the date the donation is used <sup>2</sup>	Must have a current medical certification to support the donation and must be current on the date the donation is used <sup>3</sup>
<b>What are the names of the forms?</b>	<b>Donate Leave:</b> <a href="#">Employee-to-Employee Medical Leave Donation Form</a> <b>Request Donations:</b> No standardized form exists, follow agency policies	<b>Donate Leave:</b> <a href="#">Emergency Medical Leave Donation Form</a> <b>Request Donations:</b> <a href="#">Emergency Medical Leave Request Form</a>
<b>Completed forms can be sent</b>	<b>Email:</b> <a href="mailto:kc.enrollment@kingcounty.gov">kc.enrollment@kingcounty.gov</a> <b>Mail:</b> 401 Fifth Ave, CNK-HR-0230 Seattle, WA 98104	<b>Email:</b> <a href="mailto:MedicalDonationFund@kingcounty.gov">MedicalDonationFund@kingcounty.gov</a> <b>Mail:</b> 401 Fifth Ave, CNK-HR-0230 Seattle, WA 98104
<b>Initial use of donated leave</b>	Intended to initially be used for a prolonged absence (3 or more consecutive days) and then can be used intermittently thereafter	
*Donation of sick leave is separate for each program so that up to 25 hours of sick leave can be made to each program annually.		
**Some agencies are not participating in the Emergency Medical Leave Donation Program: All represented and non-represented employees of the Prosecuting Attorney's Office (PAO) and Superior Court (KCSC).		

<sup>2</sup> Or simple documentation for bonding leave.

<sup>3</sup> Or simple documentation for bonding leave.