

RESOLUTION #18-09

Emmet County Secondary Roads Policy

Medical Emergency Leave Donation Policy

Emmet County recognizes that employees may have a family medical emergency resulting in a need for additional time off in excess of their available vacation, compensation and sick leave paid time off. To address this need, all eligible employees will be allowed to donate vacation time from their unused balance to their co-workers in need of paid time off in accordance with the policy below. This policy is strictly voluntary.

Medical emergency illness or injury is defined as a physical or mental illness or injury of the employee, spouse, parent, child, or step-child living with the employee as certified by a licensed physician, which will result in the inability of the employee to work for more than 6 weeks (30 working days) on a consecutive or intermittent basis.

Employee may submit a written application describing the medical emergency. Upon completion, department head will review application. If the employee request qualifies for medical emergency leave, employee will be notified and donation request forms will be sent to all qualified employees. All request forms are to be turned in directly to the department head and kept confidential.

The following criteria must be met in order for an employee to receive donated medical emergency leave:

- a) Illness or injury must match the definition as described above.
- b) Illness or injury must not be related to worker's compensation claim.
- c) Employee must not be receiving disability benefits.
- d) The employee must be a non-probationary full-time employee.
- e) Employee must be approved for and using, or have exhausted FMLA leave.
- f) Employee has not previously requested and received medical emergency leave in the past rolling calendar year

Recipients must use all eligible paid leave prior to any donated medical leave. The recipient shall not accrue vacation, sick or any other benefits while using donated hours. Medical emergency leave hours donated will not exceed recipients regular work hours in any pay period. For accounting purposes donated hours will not be prorated based on salaries. In the event donations exceed this limit, excess donations may be held until as necessary following pay period(s). Donated time is accepted until maximum donated leave is reached, and is not revocable. Donations are accepted and used based on their submittal date.

Under a similar program; the IRS has ruled that these payments are to be considered wages, and therefore taxable income to the recipient. As a result, the payments will be included in the annual Form W-2 prepared for the recipient and State and Federal income tax and FICA/Medicare tax and Supplemental Retirement contributions depending on the eligibility of the recipient, will be withheld by Emmet County at the time of the payment. The IRS has also ruled that the donating employee realizes no income and incurs no tax deductible expense or loss, either upon donation or payment to the recipient.

The following criteria must be met for employee to donate vacation for medical emergency leave:

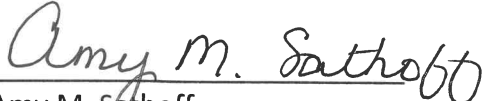
- a) Donation is voluntary.
- b) Donation is anonymous.
- c) Hours donated are in whole hour increments.
- d) Maximum medical emergency leave hours will not exceed 320 hours per recipient per rolling calendar year.
- e) Maximum amount of leave that any employee can donate in a rolling calendar year is 40 hours total, or no more than 50% of employee's current balance of paid vacation time off. Whichever is less.

Passed and adopted this 21th day of August, 2018.



Bev Juhl
Chairman, Board of Supervisors

Attest:



Amy M. Sethoff
Emmet County Auditor