

Committee on Human Resources, Training and Development on or before the tenth (10th) day of the calendar month immediately following the quarter to which the Human Resources Quarterly Report pertains.

#### **XV. VOLUNTARY LEAVE TRANSFER PROGRAM (DONATED LEAVE)**

The Voluntary Leave Transfer Program is intended to give employees with accrued leave the opportunity to help those employees with a long-term medical emergency who lack sufficient leave to provide for their income maintenance during extended periods of absence from work.

Employees of MBCI may donate accrued, unused annual leave or sick leave to an Employee Leave Emergency Pool for use by employees who have a medical emergency and have insufficient leave available. Employees entitled to use the Emergency Leave Emergency Pool may not be in a probationary period and must otherwise be eligible for leave. Any request to use the Employee Leave Emergency Pool must be approved by the Office of Human Resources.

Employees should be aware of the tax consequences related to use of the Voluntary Leave Transfer Program Employee Leave Emergency Pool. Under recent IRS guidance, the dollar value of leave received by an employee is includable in the recipient employee's gross income under § 61 of the Internal Revenue Code, and is "wages" subject to employment taxes. *See* IRS PLR-152644-06 at 7 (Feb. 9, 2007); *see also* IRS Rev. Rule 1990-29. Employees who donate leave are not subject to income tax liability or withholding tax liability in connection with the donated leave time. *See* IRS PLR-152644-06 at 7 (Feb. 9, 2007); *see also* IRS Rev. Rule 1990-29. The Human Resources Department shall make a reasonable effort to notify employees of the taxability of the donation and/or receipt of leave under the Voluntary Leave Transfer Program. IRS guidance on the issue is subject to change, and employees are solely responsible for keeping informed as to those developments.

"Medical emergency" means a serious medical condition of an employee or family member that is likely to require the employee's absence from duty for a prolonged period and is reasonably likely to result in a substantial loss of income to the employee because of unavailability of leave. A medical emergency must be supported by a physician's certification that the medical condition is serious and is of expected long duration. All medical conditions that will result in absence from work in excess of the hours an employee is scheduled to work in a bi-weekly pay period are considered a condition of long duration.

"Family member" has the same definition of immediate family under the Sick Leave Policy. To be eligible to participate in the program, an employee must have exhausted all available paid leave and must have been, or reasonably expect to be, on unpaid leave for at least the number of hours in the employee's biweekly work schedule. Additionally, the employee must comply with procedures in place regarding the Voluntary Leave Transfer Program.

The Office of Human Resources will administer the Emergency Leave Emergency Pool by maintaining a ledger account for the purpose of accepting, distributing, and monitoring donated annual or sick leave. Contributions of annual or sick leave into the Emergency Leave

Emergency Pool will be accepted at any time during the year. Only earned leave may be donated. An employee may not donate more than one-half of his or her annually earned annual or sick leave; nor may an employee's donation bring the sum of his or her accrued annual or sick leave to less than the number of hours the employee is regularly scheduled to work during a bi-weekly pay period. All requests to donate leave to the Emergency Leave Emergency Pool, or to use leave from the Emergency Leave Emergency Pool, must be in writing signed by the employee. An employee may not accrue leave on the leave that has been donated to him or her. Leave donated shall be valued according to its cash value based on the lowest rate of pay applicable to the leave at the time it is accrued. Leave donated will be distributed to the donee in accordance with its cash valuation based on the cash value of the leave to the donee employee based on the rate of pay in effect at the time it is distributed to the donee employee. The result is that the number of hours of leave donated may differ from the number of hours received if the rate of pay of the donor and the donee are different.

No employee may directly or indirectly attempt to persuade, intimidate, threaten, or coerce any other employee in the donating, receiving, or use of annual or sick leave under this program. Any violation should be reported promptly to the Director of Human Resources. A violation of this paragraph may result in disciplinary action up to and including termination.

An employee may not receive more than 200 hours per fiscal year from the Voluntary Leave Transfer Program Emergency Leave Emergency Pool, except that an employee who has exhausted his or her receipt of leave from the Voluntary Leave Transfer Program Emergency Leave Emergency Pool, and has been diagnosed, or whose immediate family member has been diagnosed, with a life threatening condition the treatment for which is expected to exceed twelve (12) weeks as verified by a physician, may, subject to approval by the Office of Human Resources, receive up to an additional 280 hours of accrued leave per fiscal year from a near relative as that term is defined in subsection C of Part V of this Policy, so long as all other requirements of the Voluntary Leave Transfer Program Emergency Leave Emergency Pool set forth in this Part XV are satisfied.

## **XVI. EMPLOYEE DEVELOPMENT**

### **A. Career Development Plans**

All supervisors and regular employees, in conjunction with their supervisor, shall prepare a career development plan. The supervisor and employee should develop and, at least annually review the plan, which should include:

1. career goal;
2. courses, training sessions, or workshops designed to assist employee in meeting goals; and
3. a timetable for achievement.

A copy of the plan should be given to the employee, the supervisor, and the Office of Human Resources.