



SUBJECT: MPEA Sick Leave Donation	EFFECTIVE: January 2008 REVIEWED: May 2011, January 2016 REVISED: June 2024
CATEGORY: 200 (Personnel) POLICY NUMBER: 200.52	CROSS REFERENCE: MPEA Article 14

Purpose

To prevent a loss in income to an employee because of a serious personal or family medical issue by permitting employees to donate sick leave to coworkers in need.

Definitions

Eligible Recipient: To be eligible to receive donated sick leave from other employees, an employee must:

- Have applied for and been approved by Human Resources for a leave of absence due to a serious medical condition as defined by the Family and Medical Leave Act (FMLA) and/or Oregon Family Leave Act (OFLA).
- Have exhausted their own sick leave bank.
- Have no more than twenty (20) hours of a combination of accrued vacation and holiday leave. The employee may retain up to sixty (60) hours of comp time.

Eligible Donor: To be eligible to donate leave, the donor must:

- Sick leave donation: Have a minimum of two hundred fifty (250) hours of sick leave in their own bank after the donation. This minimum level will be prorated for part-time employees.
- Donate sick leave in one (1) hour blocks up to eight (80) hours per year.

Scope

Any regular status employees represented by the Milwaukie Police Employees Association (MPEA), working 0.5 FTE or greater, and meeting the criteria listed below are eligible to participate in this program. Employees not represented by MPEA are not eligible to receive or donate sick leave.

Policy

The sick leave donation program is a voluntary program that allows MPEA Members to donate sick leave to other eligible MPEA members who experience a serious health condition causing the employee to have a loss in income. The intent of the sick leave donation program is to aid employees with a serious personal or family medical condition, when they otherwise would not have sufficient leave balances to cover that period of absence from work.

Guidelines

City employees may not directly or indirectly intimidate, threaten, or coerce any other employee for the purpose of interfering with any right such employee may have with respect to donating, receiving, or using accrued sick leave under this program.

Tax Liability: The tax liability associated with donated leave will be the responsibility of the recipient, in compliance with IRS Revenue Ruling 90-29. Paid time will be subject to all tax liability associated with regular pay including federal, state, and FICA withholding.

Responsibilities

Human Resources

- Review request for sick leave donation to determine eligibility.
- Facilitate the donation process.

Payroll:

- Accept donation documents from donors.
- Apply donated leave to recipient.
- Return unused donated leave to donors.