

Goshen College Sick Leave Bank (temporary policy)

The Sick Leave Bank is being created in response to the COVID-19 situation and is not currently intended to be an on-going program. We are offering this opportunity at this time because employees want to help others as much as possible and we have some employees who will need to use time from the bank to meet current needs.

The Sick Leave Bank option will be available from March 25, 2020 to December 31, 2020 (with donations beginning April 6, 2020), during which employees may donate, and a leave recipient can use the donated leave time.

- **Donation Form:** Login to MyGC. You should be on the "For Employees" page. On that page, click on "GC Sick Leave Bank" link under the "Quick Links" section. On the "Forms" page, click on "Donation form" to voluntarily donate your sick leave hours.
- **[Request Form](#):** If you are needing to request hours from the sick leave bank, please fill out this form.

Guidelines

- 1) **Employees who donate** leave will **not** be taxed on the donated leave time.
- 2) **Employees who use** donated leave **will be taxed** on the donated leave time used—*e.g.*, the donated leave time used is treated as W-2 wages for all income and employment tax withholding purposes.
- 3) The plan does *not* allow an employee who donates sick leave hours to donate leave to a specific employee.
- 4) **The maximum amount of leave that an employee may donate is 80 hours.**
- 5) A leave recipient may receive paid leave (at his or her normal rate of compensation) from the donated leave bank if they do not have any of their own sick hours available. Each leave recipient must use this leave for purposes related to the major disaster.
- 6) A leave recipient may *not* convert leave received under the plan into cash in lieu of using the leave. Hours received will not be reflected on a leave recipient's available sick hours.
- 7) An individual approved leave recipient may receive up to a maximum of 80 hours of donated hours under the plan beginning April 6 (any sick bank hours that were needed prior to April 6 would be in addition to this limit).
- 8) Leave donated due to the COVID-19 pandemic may be used only for employees whose work is affected by COVID-19.

- 9) Except for an amount so small as to make accounting for it unreasonable or administratively impracticable, any leave donated not used by leave recipients by December 31, 2020 will be divided and distributed back within a reasonable period of time to the donors so they can use the leave. If, in the meantime, the leave donor has accrued the maximum available sick hours, the donated sick hours will be forfeited. **The remaining unused balance of hours will be divided between donors in proportion to their contribution.**
- 10) The sick bank will be managed by the Human Resources Office.

— Implemented April 6, 2020 by the Goshen College Human Resources Office