

PTO DONATION POLICY

CORNISH COLLEGE OF THE ARTS

Developed, Updated & Approved by
Human Resources & President's Cabinet

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Posted: Month Year

Revised: Month Year

Policy Statement

Cornish College of the Arts recognizes that during the COVID-19 crisis, employees may be affected, resulting in a need for additional time off in excess of their available paid time off (PTO). To address this need, all eligible employees will be allowed to donate PTO hours from their unused balance to their co-workers in need of additional paid time off, in accordance with the policy outlined below. This policy is strictly voluntary.

Eligibility

Employees must be employed with Cornish for a minimum of one year to be eligible to donate PTO. Employees must be employed with Cornish for a minimum of one year to be eligible to request and receive PTO.

Guidelines

Employees who would like to make a request to receive donated PTO from their co-workers must have a situation that meets the following criteria:

Major disaster, defined as a disaster declared by the president under §401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (the Stafford Act). An employee is considered to be adversely affected by a major disaster if the disaster has caused severe hardship to the employee, or to a family member of the employee, that requires the employee to be absent from work.

This policy will be in effect until 30 days after the declared disaster has ended. Any remaining PTO will be returned to the donating employee(s) in proportion to their donation.

Donation of PTO

- The donation of PTO is strictly voluntary.
- Donated PTO will go into a leave bank for use by eligible recipients.
- Recipient identity will not be disclosed to donating employees.
- The donation of PTO time is on a wage basis.

- The minimum number of PTO hours that an eligible employee may donate is 8 hours per leave year; the maximum is 40 hours or no more than 50 percent of the employee's current balance per leave year.
- Donor employees may not claim an expense, a tax deduction or a charitable contribution for any of the leave donated under the plans.
- Employees who are currently on an approved leave of absence cannot donate PTO.

Requesting Donated PTO

- If the recipient employee has available PTO, it must be used prior to any PTO donation. Donated PTO may only be used for time off related to the approved request.
- All PTO granted will be at the requesting employee's normal rate of pay, and is subject to appropriate tax withholding.
- Liquidation of donated PTO for cash is not permissible.
- All donated PTO will be used in accordance with the existing PTO policy.
- The minimum number of PTO hours that an eligible employee may request is 8 hours per leave year; the maximum is 120 hours.
- Donated PTO must be used within 30 days of receipt of the donation.

Procedure

Employees who would like to donate PTO will fill out the PTO Donation Authorization form and return to HR.

Employees who would like to request donated PTO are required to complete a Donated PTO Request Form and return it to HR. This request must be approved by the employees' supervisor, Vice President and HR.

Nothing in this policy will be construed to limit or extend the maximum allowable absence under the Family and Medical Leave Act.