AG-444 (2/22/15)

Texas A&M AgriLife
Administrative Services – Human Resources

Sick Leave Direct Donation - Donor Form

Privacy Notice: State law requires that you be informed that you are entitled to: (1) request to be informed about the information collected about yourself on this form (with a few exceptions as provided by law); (2) receive and review that information; and (3) have the information corrected at no charge. To request this information, contact AgriLife Human Resources at (979) 845-2423.

Donor Name:	UIN:	Agency:	Email:
Recipient Name:	UIN:	Agency:	Email:

In accordance with Sick Leave Donation as authorized by House Bill 1771, I authorize a direct donation of my accrued sick leave to the recipient indicated above. In making this decision:

- I understand donations are strictly voluntary and available only for use by the recipient once eligibility has been confirmed,
- I understand that donated sick leave will no longer be my property right and will be deducted from my sick leave balance accordingly. I further understand that this decision is irrevocable and donated sick leave will not be returned to me in the event the recipient is unable to utilize the approved donated sick leave,
- I have not been directly or indirectly intimidated, threatened or coerced by any other employee in connection with this sick leave donation,
- I will hold confidential any medical or personal information shared with me by the recipient unless specified by the recipient,
- I understand State law expressly prohibits me from receiving remuneration or a gift in exchange for donating sick leave and attest that I have not and will not receive any financial payment or gift in exchange for this donation,
- I understand that the value of the donated sick leave *may* invoke tax consequences if the recipient's need for sick leave donation does not qualify as a medical emergency pursuant to IRS guidelines. For sick leave donation purposes, a medical emergency is defined as "a major illness or other medical condition that requires a prolonged absence from work (40 hours), including intermittent absences that are related to the same illness or condition",
- I understand that final determination of medical emergency will not be known until fully assessed by Human Resources. In recognition of the above information, I agree to proceed with my donation: *(Check the applicable box and include the number of hours to be donated. One hour minimum donation required and partial hours must be in quarter (0.25) hour increments for processing.)*

  ☐ **Only if my donation is considered tax exempt, I wish to donate the number of hours confirmed as medical emergency up to a maximum of _____ hours.**
  ☐ **Regardless of whether my donation is tax exempt, I wish to donate _____ hours.**

- I understand if the donation is determined taxable, I am advised that in accordance with IRS policy, the cash value of donated sick leave is includable in my gross income, and will be treated as wages for employment tax purposes. Such wages will be considered a lump-sum payment and subject to 25% income tax, Medicare, and applicable social security withholdings. I acknowledge that I am encouraged to consult a tax advisor.

_____ _____
Employee Signature (Donor) Date

SUBMIT FORM TO AGRILIFE HUMAN RESOURCES:
Fax to: 979-458-1046
Scan in: LaserFiche "HR – Work in Progress" folder
Mail to: AgriLife HR Sick Leave Administrator
2147 TAMU, College Station, TX 77843-2147

FOR QUESTIONS CALL: 979-845-2423

TO BE COMPLETED BY AGRILIFE HR SICK LEAVE ADMINISTRATOR

I certify the recipient is eligible to receive sick leave donation and the situation has been reviewed to determine medical emergency qualification for tax purposes.

Sick Leave Donation Eligibility:
☐ Yes, eligible to receive donation (Number of hours added_____ Date Processed _____)
☐ Not eligible because:
☐ Recipient has current sick leave balance ☐ Recipient has not exhausted all previously granted sick leave pool hours
☐ Recipient is or may be eligible to apply for sick leave pool ☐ Recipient has not exhausted all previously donated sick leave
☐ Contingent donation with medical documentation not received/supported
☐ Recipient is not in the same Agency (System Member) as the donor.

Medical Emergency qualification:
☐ Yes, considered tax-exempt ☐ No, considered taxable (requires tax form to payroll)

_____ _____
AgriLife HR Sick Leave Administrator/Human Resources Signature Date

COPIES SENT TO: ☐ Donor **If approved:** ☐ Recipient's Agency ☐ Donor's Agency