

Department of Human Resources (DHR)

### Frequently Asked Questions for new donated leave programs

The following information pertains to the two new King County employee donated leave programs that replace existing donation programs on Jan. 1, 2023.

#### What changes are happening to the employee leave donation programs?

The current employee-to-employee donated leave program and the emergency donated leave COVID-19 fund programs are being replaced with two similar programs: the Emergency Medical Leave Fund and the Employee-to-Employee Medical Leave Donation Program. Here are the key program differences:

- Leave donated under the new programs can only be used for a FMLA/KCFML qualifying reason. Examples include things like a serious health condition for yourself or an eligible family member or to bond with a new child.
- Donations are intended to first be used for a prolonged absence (a minimum of three consecutive days) and can be used intermittently thereafter (with the conditions above).
- An employee cannot use donated leave until they have fully exhausted all of their own accrued leaves (e.g., vacation leave, sick leave, benefit time leave, holiday banked leave, comp time, executive leave).
- These changes apply to all employees of King County including all represented and nonrepresented employees<sup>1</sup>

#### Why are these changes happening?

It was recently discovered that our current employee-to-employee leave donation program is no longer compliant with IRS tax laws. To bring our donation program into alignment with the law, we are replacing our current programs with two new compliant programs. These include a new employee-to-employee donated leave program and a new Emergency Medical Leave Fund program. Both new programs require donations only be used for FMLA/KCFML qualifying reasons. Both current donated leave programs (employee-to-employee and COVID-19 emergency leave donation fund) will end when the new programs are implemented.

#### Who can participate in the new donated leave programs?

Comprehensive leave-eligible employees may donate and receive donations under these new programs (Short-Term Temporary employees and interns are not eligible). This is not a change from the previous programs.

#### What is FMLA and KCFML?

The federal Family and Medical Leave Act (FMLA) and King County Family Medical Leave (KCFML) laws provide certain rights and benefits when employees need to take time off for qualifying family or medical reasons. To learn more about FMLA and KCFML, contact your agency Human Resources professional or visit the county's <u>Taking leave</u> web page.

### Does an employee need to be eligible for FMLA/KCFML to use the new donated leave?

No. Comprehensive leave-eligible employees can only use donated leave for a FMLA/KCFML

<sup>&</sup>lt;sup>1</sup> The following non-executive branch agencies are not participating in the new Emergency Medical Fund program which means all represented and non-represented agency employees cannot donate or receive donations: Prosecuting Attorney's Office, Superior Court





qualifying reason but are not required to be eligible for FMLA/KCFML (i.e., worked for King County for 1,250 hours worked and 12 months, etc.). This means that if you don't yet qualify for FMLA/KCFML or you have exhausted your FMLA/KCFML hours, you may still use donated leave under the new programs for a FMLA/KCFML qualifying reason.

### Can leave donations be cashed out upon retirement or separation from King County?

No, leave donation hours can never be cashed out. Donation hours that exist at the time of retirement, separation, or termination will not revert to original donors and will be wiped from the system. This is not a change from the previous programs. When employees leave King County their agency timekeeping professional should remove all remaining donated leave from existing employee banks.

# How will I know if another employee is eligible to receive donations for a FMLA/KCFML qualifying condition?

Employees who wish to donate to either of the new donated leave programs will likely never know if an individual is eligible to use the hours. Employees on protected leave or who have a serious health condition are protected by certain health information laws; therefore, that information cannot be shared.

# How will agency human resource professionals determine if an employee is initially eligible to receive donated leave from either donated leave program?

When donated leave is initially requested, the agency human resource professional is responsible for determining if the employee is eligible for a FMLA/KCFML qualifying reason. Employees requesting donations will be required to provide supporting documentation before any donated leave is awarded or processed.

- Medical Certification: Required when employee is eligible for FMLA/KCFML and has remaining entitlements
- Bonding Leave (birth, adoption, foster to adopt): Requires 'simple documentation' which can be an email, written note with basic details of the event, or other similar documentation

# Who is responsible for determining if an employee is eligible to use donated leave at the time it is entered on the timesheet?

The agency supervisor and timekeeper will work with the agency human resource professional to ensure that the employee has exhausted all accrued leave and is using the donation for a FMLA/KCFML qualifying condition. If both conditions are not met then the employee will be required to go unpaid or use an available type of accrued leave. Supervisors and timekeepers should not be involved with the medical condition but should generally know when employees are taking protected leave and if there are any restrictions.

# Will employees accrue additional sick and vacation leave when donated leave is used under the new programs?

No. Employees will not accrue sick or vacation leave during use of donated leave.



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#### Why is there only one single type of donated leave bank?

Donations made under the new donated leave programs can only be used for a FMLA/KCFML qualifying reason. As such, there is no need to have separate banks for both sick and vacation. This means that all types of donated leave will be converted to sick leave and placed in the receiving employee's new donated sick leave bank.

## How will donation balances from the current employee-to-employee donated leave program be handled once we transition to the new program?

Any existing donated leave balances remaining from the current programs will be moved to the new program with an effective date of January 7, 2023.

# Can an employee use donated leave on the day before a holiday, day after a holiday, or both, and still be eligible for holiday pay?

Yes. An employee who is otherwise eligible to receive holiday pay may use donated leave on the day before a holiday, the day after the holiday, or both, and be eligible to receive holiday pay.

#### How will donations from the old COVID-19 emergency donated leave fund be handled?

Employees will have 60 days from the date of receipt to use any donations employees received under the COVID-19 Emergency Donated Leave Fund. Any donations used on or after Jan. 1, 2023, must be for a FMLA/KCFML qualifying reason accompanied by supporting documentation.

COMPARISON	Employee-to-Employee Medical Leave Donation Program	Emergency Medical Leave Fund**
Overview	Program that enables donations directly to another eligible employee	Program that enables donations to a central fund
Eligibility	All represented and non-represented comprehensive leave eligible employees (No STT or interns)	All represented and non-represented comprehensive leave eligible employees (No STT or interns)
How many hours can an employee donate each year	Sick: Up to 25 hours* Vacation/Benefit Time: Donation cannot exceed donors vacation balance	Sick: Up to 25 hours* Vacation/Benefit Time: Up to 80 hours unless Department Director approves more
How many hours can an employee receive each year	There is no maximum limit	Recipients will receive up to a maximum of 80 hours per calendar year (pro-rated for part-time schedules)
Accrue additional leave upon usage	No	No
Must exhaust all leave accruals before using	Yes. Must exhaust all accrued vacation leave, sick leave, benefit time leave, holiday banked leave, comp time, executive leave	Yes. Must exhaust all accrued vacation leave, sick leave, benefit time leave, holiday banked leave, comp time, executive leave
How are donations converted	Donations are converted to a dollar value and then divided by the recipient's rate of pay. All donations converted to sick leave	Donations are converted to a dollar value and then divided by the recipient's rate of pay. All donations are converted to sick leave

### **General Comparison of New Donated Leave Programs**



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What are the names of the forms?	Donate Leave: Employee-to-Employee Medical Leave Donation Form Request Donations: No standardized form exists, follow agency policies	Donate Leave: Emergency Medical Leave Donation Form Request Donations: Emergency Medical Leave Request Form	
Completed forms can be sent	Email: <u>kc.enrollment@kingcounty.gov</u> Mail: 401 Fifth Ave, CNK-HR-0230 Seattle, WA 98104	Email: MedicalDonationFund@kingcounty.gov Mail: 401 Fifth Ave, CNK-HR-0230 Seattle, WA 98104	
Initial use of donated leave	Intended to initially be used for a prolonged absence (3 or more consecutive days) and then can be used intermittently thereafter		
*Donation of sick leave is separate for each program so that up to 25 hours of sick leave can be made to each program annually.			
**Some agencies are not participating in the Emergency Medical Leave Donation Program: All represented and non-represented employees of the Prosecuting Attorney's Office (PAO) and Superior Court (KCSC).			