Office of Human Resources
Benefits & Compensation

Sick Leave Direct Donation - Donor Form

Donor Name	Donor PSID	Donor Department	Donor Email
Recipient Name	Recipient PSID	Recipient Department	Recipient Email

In accordance with Sick Leave Donation policy at the University of Houston-Downtown, I authorize a direct donation of my accrued sick leave to the recipient indicated above. By submitting this donation, I acknowledge and understand the following:

- Donations of sick leave are completely voluntary and may only be used by the recipient after eligibility has been reviewed and approved.
- Any donated sick leave hours will be permanently deducted from my available sick leave balance and will no longer be available for my use.
- My decision to donate sick leave is irrevocable. Donated hours will not be returned to me, even if the recipient is ultimately unable to use them.
- I have not received, and will not receive, any money, gifts, favors, or other compensation in exchange for this donation. I further certify that I have not been pressured, coerced, or influenced, directly or indirectly, to make this donation.
- I understand that donating sick leave may have tax implications if the recipient's situation is ultimately determined not to qualify as a medical emergency under applicable IRS guidelines.
- I understand that the final determination regarding whether a qualifying medical emergency exists will be made by the Benefits Office after a complete review of the recipient's request.

By signing below, I acknowledge that I have read and understand the above information and wish to proceed with my sick leave donation. Please select the appropriate option and indicate the number of hours being donated. A minimum donation of one (1) hour is required.

☐ **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.**

Example: **Jane Doe donates** 40 hours **of sick leave to John Doe. If Jane earns** $25 per hour**, the value of her donated sick leave is** $1,000 **(40 hours × $25 per hour). If the donation is determined to be taxable under IRS guidelines, the** $1,000 **value of the donated leave will be included in Jane's taxable income and treated as wages. As a result, federal income tax withholding of** 25% ($250)**, along with applicable Medicare and Social Security taxes, will be deducted. Jane's paycheck will be reduced by the amount of the required tax withholdings.**
****** **This example is provided for illustrative purposes only. Actual tax withholdings may vary based on individual tax circumstances and applicable tax rates.**

_____ _____
Employee Signature (Donor) Date

FOR OFFICE USE:

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

Medical Emergency qualification:

☐ Yes, considered tax-exempt ☐ No, considered taxable

_____ _____
Benefits Signature Date

FORM SUBMISSION

Office of Human Resources – Benefits

Email to: benefits@uhd.edu

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