



## Sick Leave Direct Donation to Another Employee 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 [benefits@tamu.edu](mailto:benefits@tamu.edu) or (979) 845-4141.

**INSTRUCTIONS:** This form is used to record and process a donation of sick leave hours from one employee to another employee in the same System Member who has exhausted all available paid sick leave and eligible sick leave pool hours.

### DONOR OF SICK LEAVE

Employee (Donor)	Donor UIN	Donor Department	Hours Donated
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### RECIPIENT OF SICK LEAVE

Employee (Recipient)	Recipient UIN	Recipient Department
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### Donor Responsibilities and Acknowledgements

The decision to donate is strictly voluntary and I understand that State law expressly prohibits me from receiving remuneration or a gift in exchange for donated sick leave. I further understand that by donating sick leave directly to my coworker that my sick leave balance will be reduced by the corresponding amount and will no longer be my property right. These donated sick leave hours will not be returned to me in the event that the employee is unable to utilize the donated sick leave. Additionally, I understand that a donation will have tax consequences and that I am advised that in accordance with Internal Revenue Service policy, the cash value of donated sick leave is includable in my (the donor) gross income and will be treated as wages for employment tax purposes with such wages being considered a lump-sum payment subject to 25% income tax, Medicare, and applicable social security withholdings. I further acknowledge that I am encouraged to consult a tax advisor for further tax guidance and implications.

*My signature indicates my authorization to reduce my sick leave balance by the hours shown and donate those hours to the recipient in this document. I understand the hours are no longer my property and may not be returned to me and that the donation of sick leave has specific tax consequences. I confirm that I have read the Donor Responsibilities and Acknowledgement as directed.*

\_\_\_\_\_  
Donor Employee Signature

\_\_\_\_\_  
Date

### FOR OFFICE USE: LEAVE ADMINISTRATION

Central Leave Administrator to:

- ✓ Verify donor's sick leave balance will accommodate sick leave donation
- ✓ Review sick leave donation request and determine recipient eligibility
- ✓ If eligible, process donation/grant transactions in LeaveTraq (or work with Dept. Leave Administrator for other leave systems)
- ✓ Provide acknowledgement of processing to Department Head or Designee of the both departments
- ✓ Complete the Tax Withholding on Non-Salary Compensation Items form

**DONATION APPROVED**   ☐ YES   ☐ NO

<b>Processing actions</b> <input type="checkbox"/> Update leave system <input type="checkbox"/> Submit payroll tax form <input type="checkbox"/> Forward copies <input type="checkbox"/> Processed by	<b>Date Completed</b> _____ _____ _____ _____	<b>Reason for denial:</b> <input type="checkbox"/> Recipient has sick leave/ eligible SLP balance <input type="checkbox"/> Meets Sick Leave Pool eligibility and should apply for Sick Leave Pool <input type="checkbox"/> Recipient/Donor not at the same system member
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#### COPIES

Donor  
If approved - Recipient's Department  
If approved - Donor's Department

#### SUBMIT FORM TO

HR Benefit Services  
Fax (979) 862-3128 | [benefits@tamu.edu](mailto:benefits@tamu.edu) | MS-1255  
Questions: Phone (979) 862-1718