UNIVERSITY OF UTAH LEAVE SHARING PLAN
FREQUENTLY ASKED QUESTIONS

The University of Utah has created a leave sharing plan for use of employees who will go unpaid as a result of the COVID-19 pandemic. Below are answers to frequently asked questions regarding the Leave Bank.

**Are individual departments setting up their own leave banks?**

No. The intent of University administration was to direct HR to set up one central leave bank for all University employees (other than hospital and clinics staff).

**Can I donate to a specific individual employee?**

Based on IRS rules, vacation donations for a major disaster can only be made to the bank and then the funds distributed to applicants. Employees cannot donate to a specific employee.

**Who is eligible to donate and what hours can be donated?**

Employees may voluntarily donate accrued vacation leave. Employees who have 25 days of “use or lose” vacation may not donate any of those vacation hours. Sick leave and personal preference leave are not eligible for donation.

The identity of recipient(s) will not be disclosed to donating employees and donating employees cannot designate a recipient(s).

**Who funds the donation?**

The donor’s department will be responsible to fund the donated vacation leave. As a result, departments that do not have the funding available to cover the cost of the donated vacation may deny the donation. The donor’s department will provide the employee’s rate of pay and confirm the total amount of the donation. The donor’s department will also provide the chartfield for transfer to the Leave Bank.

**How will the donated leave be administered?**

The donation of accrued vacation hours will be based on the dollar value of the donation, without regard to the number of hours donated.

The minimum number of accrued vacation hours that an eligible employee may donate is 4 hours per calendar year; the maximum is 96 hours or no more than 50 percent of the employee’s current balance.
Any donated leave that has not been used by recipients within two months of the end of the major disaster will be returned to donors within a reasonable time so that the donor may use the leave, except in the event the amount is so small as to make accounting for it unreasonable or impractical. The amount of leave returned will be in the same proportion as the leave donation.

**Who is eligible to receive donated vacation hours?**

Recipients must use all available vacation, sick and personal preference hours before they are eligible to receive donated vacation. Donated vacation hours may only be used for time off related to COVID-19.

Recipients must be employed in a benefit-eligible position that is not currently subject to an involuntary furlough.

The recipient’s department, while not funding the hours of pay, will be responsible to fund any benefits. As a result, the recipient’s department may deny the application if they are unable to fund the benefit costs for the recipient.

**What should I do if I am interested in donating or applying to receive donated leave?**

Talk with your supervisor first to determine if your department has the financial ability to fund the cost of the donation (either the cost of the hourly rate for donors or the cost of benefits for recipients).

If your department is able to fund the donation, complete the appropriate form and give it to your supervisor to complete.

- [Donor Form](#)
- [Recipient Application](#)

**Will I receive all the hours I request on my application?**

UHRM will determine how the funds donated to the bank will be distributed. The amount of funds you will receive will depend on the amount of donations to the bank and the amount of applications for donations that are received. Donated funds will be distributed in a non-discriminatory fashion.

The number of donated vacation hours will be divided between employees who have submitted a Request for Leave Donation in a non-discriminatory fashion. Employees should not anticipate receiving donated vacation providing full pay each pay period. In any event, employees may receive no more than 480 hours (12 weeks) within a rolling 12-month period.

In no event can an employee receive a combination of pay for hours worked and donated hours in excess of the employee’s regular work schedule.

University Human Resource Management will review the employee's application and notify the employee of the approval or disapproval of the application within 10 calendar days after the date the application is received.
In determining the distribution of donated hours between applicants, the following factors may be considered:

- The employee’s vacation, sick and personal preference leave usage history
  - Supervisors may consider if the employee has used leave accruals as a reasonable person would normally use accruals
  - Supervisors may not consider FMLA leave taken
- Duration of employment
- Anticipated duration of the employee’s need
- Use of donated leave in the past