

FAU COVID-19 LEAVE DONATION PLAN

Florida Atlantic University has established a COVID-19 Leave Donation Plan in response to the global COVID-19 pandemic. The Plan allows a qualified employee to donate their accrued leave (annual or sick leave) into a FAU - sponsored leave pool for use by other employees who have been adversely affected by this emergency and have exhausted all their accrued leave. An employee is adversely affected if the disaster has caused severe hardship to the employee or to their immediate family members and the employee cannot work or telework. Examples of hardship include personal medical emergencies, quarantine mandates, or the inability to work or telework. A committee will assess if an employee meets the eligibility and hardship criteria before granting awards from the pool.

DONATING LEAVE

Donors may contribute an annual donation of up to 280 hours of annual and/or sick leave. The donating employee's combined sick and annual leave balances must be at least 480 hours after any donation is deducted. Donations to the Plan will not be applied to any lifetime cash-out limits. All donations are made to the Plan pool for collective use and cannot be designated for any specific recipient.

If you meet the parameters outlined above, you may donate accrued leave in Workday. Use the following [instruction guide](#) to donate your sick leave hours, annual hours, or both.

To find your annual leave and sick leave balances, view your pay slip in Workday by following the guide below:

Workday Home Page => Applications => Pay => View Pay slips

Select the most recent pay slip (the one at the top) then click view.

Scroll to the box labelled "Absence Plans" to see your available balances – example below...

Description	Accrued	Reduced	Available
Annual Plan (based on Elig Hours)	6.77	0.00	214.54
Sick Plan (based on Elig Hours)	4.00	0.00	663.65

REQUESTING DONATED LEAVE

Recipients must be in a leave-accruing appointment to be eligible to request donated leave. Each recipient who receives donated leave will be paid at their normal rate of compensation. Plan hours may only be applied to absences related to the COVID-19 emergency as defined above. Hours will be proportionally awarded based on FTE, in increments of up to 80 hours, based on a 1.0 FTE. Upon exhaustion of all available leave accruals, an employee may request up to 160 hours, which after awarded, can be used over multiple payroll periods to provide prolonged income or to cover payroll-deducted benefit premiums. Employees may make multiple requests up to the established limit (160 hours); however, all requests are considered in the order in which they are received. A recipient may not convert donated leave into cash in lieu of using the leave.

Use the following [instruction guide](#) to request donated hours.

GUIDELINES

Leave may be donated, requested, and applied during the periods of time the disaster qualifies under IRS Notice 2006-59 and the Stafford Act. Any unused donated leave remaining in the pool at the time the emergency no longer qualifies will be returned to the donor within a reasonable time. The amount returned will be proportionate based on the number of donated hours contributed by all donors—that is, the remaining pool of contributed hours will be divided among the donors and returned in equal amounts. *Under no circumstances will the amount returned to an individual exceed the amount originally donated by the individual.*

Recipients must notify HR of any unused donated hours remaining in their leave bank at the time the emergency no longer qualifies - the hours should not be used as regular leave.

Donor employees may not claim an expense, tax deduction, or charitable contribution for any leave donated through this Plan. Additionally, all paid leave granted to recipients is considered wages and is subject to the Federal Insurance Contribution Act (FICA), Federal Unemployment Tax Act (FUTA), and other federal, state, local, or municipal tax withholding requirements.

For assistance with policies, procedures, and COVID-19 inquiries, please contact FAUHR at askhr@fau.edu or 561-297-3057