

County of Santa Barbara

Major Disaster Leave-Sharing Plan Policy

1. **PURPOSE:** To provide a Disaster Leave-Sharing Plan by which County of Santa Barbara employees can make voluntary leave donations to a County-sponsored Disaster Leave Pool, for the benefit of other County employees who have been adversely affected by a major disaster.
2. **DESCRIPTION:** The Disaster Leave-Sharing Plan is designed to meet all IRS requirements for a “bona fide employer-sponsored major disaster leave-sharing plan,” including (but not limited to) the requirements of IRS Notice 2006-59. County Human Resources will implement the Plan and provide any necessary guidance or interpretation regarding this Policy. County Auditor-Controller will administer the Plan’s leave-sharing transactions.
3. **ELIGIBILITY TO DONATE LEAVE:** To be eligible to donate leave, an employee must: (a) be a full-time or part-time regular permanent or probationary County employee; (b) submit a voluntary written request to donate leave under the Plan; and (c) have that request approved by the employee’s supervisor or Department Head and Human Resources.
4. **ELIGIBILITY TO RECEIVE DONATED LEAVE:** To be eligible to receive donated leave, an employee must: (a) be a full-time or part-time regular permanent or probationary County employee; (b) be **adversely affected by a major disaster**, as defined below; (c) exhaust all accrued paid leave balances to which they are entitled (e.g., vacation/holiday/compensatory time off); (d) submit a voluntary written request to receive leave under the Plan; and (e) have that request approved by the employee’s supervisor or Department Head and Human Resources. **Major disaster** is one declared by the President under § 401 of the Stafford Act, 42 U.S.C. § 5170, that warrants individual assistance or individual and public assistance from the federal government under that Act. An employee is considered **adversely affected** if the disaster has caused severe hardship to the employee or a member of the employee’s family that requires the employee to be absent from work.

5. GUIDELINES FOR LEAVE DONATION AND RECEIPT

Approved leave donors may deposit qualifying accrued leave into the Disaster Leave Pool; qualifying accrued leave includes vacation, accrued overtime, accrued holidays, and floating holidays, and excludes sick leave. Approved recipients may use donated leave, as described in the eligibility criteria above and the guidelines, procedures, and limitations below.

- (a) Participation in the Plan is strictly voluntary for donors and recipients.
- (b) An employee may not deposit/transfer/donate leave for a specific leave recipient, nor designate the donated leave to be used only for a specific group of employees.
- (c) The amount of leave that may be donated by an employee in any year may not exceed the lesser of the maximum amount of leave that an employee normally accrues during the year or the donating employee’s current balance.

- (d) A leave recipient may receive paid leave (at his or her normal rate of compensation) from leave deposited in the Disaster Leave Pool. Each leave recipient must use this leave for purposes related to the major disaster as approved by HR in the application process.
 - (e) Based on the severity of the disaster, the County will provide a reasonable limit on the period of time during which employees may donate leave after the disaster, and during which recipients of donated leave must use it.
 - (f) A leave recipient may not convert leave received under the Plan into cash in lieu of using the leave. A leave recipient may substitute leave received under the Plan for leave without pay used because of the major disaster.
 - (g) No employee may receive more than eighty (80) hours of donated leave per declared disaster under this Plan.
 - (h) Leave deposited on account of one major disaster may be used only for employees affected by that major disaster.
 - (i) Auditor-Controller Payroll Division will convert donated hours to their cash value, at the donor's hourly rate of pay, and credit paid leave balances to the recipients at the recipients' base rate of pay.
 - (j) Except for an amount so small as to make accounting for it unreasonable or administratively impracticable, any donated leave that is not used by the end of the period specified by the County will be returned within a reasonable period of time to the leave donors so that the donors may use the leave. The amount of leave returned to each leave donor will be in the same proportion as the amount of leave he or she donated bears to the total amount of leave donated on account of that disaster. In no case will the amount of leave returned to any donor exceed the amount he or she donated.
6. **NO EFFECT ON OTHER COUNTY POLICIES:** This Policy does not affect the County's Family and Medical Leave Policy, or any other County policy.
7. **TAX DISCLAIMER:** The County makes no representations or guarantees regarding tax consequences for employees who donate or receive leave under this Policy.
8. **INTERPRETATION:** Questions regarding the application or interpretation of this Policy should be directed to the Department of Human Resources.