

Leave Donation Program

Policy Number: HR-LOA-019 **Effective Date:** January 1, 2022 **Last Updated:** April 1, 2024 **Owner:** People Operations **Applies To:** All full-time US employees

Purpose

The Leave Donation Program allows employees to donate their accrued annual leave to colleagues experiencing extended qualifying emergencies. This program demonstrates NovaTech's commitment to supporting employees during difficult times.

Program Overview

- Employees may donate unused annual leave to a shared pool
- Employees experiencing qualifying emergencies may receive donated leave
- Donated leave converts to paid time off for the recipient
- Program is administered by People Operations

Donating Leave

Eligibility to Donate

To donate leave, you must: - Be a full-time US employee - Have a minimum balance of 5 days annual leave after donation - Have no negative leave balance

Donation Limits

- Minimum donation: 1 day (8 hours)
- Maximum donation: 5 days (40 hours) per calendar year
- Donations are irrevocable once made

How to Donate

1. Submit donation request in Workday
2. Navigate to Time Off > Donate Leave
3. Enter number of hours to donate
4. Optionally designate a specific recipient
5. Confirm donation

Directed vs. General Donations

- **Directed donation:** Specify a colleague by name
- **General donation:** Goes to the shared leave pool

Receiving Donated Leave

Eligibility to Receive

Employees may receive donated leave if:

- They are a full-time US employee
- They have exhausted all personal paid leave (annual, sick, floating holidays)
- They are not eligible for or have exhausted disability benefits
- They have a qualifying emergency

Qualifying Emergencies

Donated leave may be used for:

- **Personal medical emergency:** Extended illness, injury, or recovery beyond available leave
- **Family medical emergency:** Caring for seriously ill immediate family member
- **Catastrophic circumstances:** Events causing severe financial or personal hardship (natural disasters, house fire, etc.)

Not qualifying:

- Vacation or personal travel
- Routine medical appointments
- Cosmetic procedures
- Normal pregnancy (see Parental Leave Policy HR-LOA-003)
- Situations where other leave is available

How to Request Donated Leave

1. Contact HR at leave-donation@novatech.com
2. Explain your situation confidentially
3. Provide documentation if requested (medical certification, etc.)
4. HR reviews request within 5 business days
5. If approved, donated leave is credited to your balance

Maximum Receipt

- No more than **30 days** (240 hours) of donated leave per event
- Lifetime maximum: 60 days (480 hours)
- Exceptions for extraordinary circumstances require VP approval

Leave Conversion

How Conversion Works

Donated leave is converted at the recipient's pay rate: - Donor's leave is valued at donor's hourly rate - Converted to hours at recipient's hourly rate - Value is preserved, not necessarily exact hours

Example: - Donor earning \$50/hour donates 8 hours = \$400 value - Recipient earning \$40/hour receives 10 hours = \$400 value

Tax Implications

- Donated leave is taxable income to the recipient
- Not a tax deduction for the donor
- Standard payroll taxes apply

Privacy and Confidentiality

Recipient Privacy

- Requests are confidential between employee and HR
- No employee is required to share their situation
- Managers are informed of leave dates only, not donation status

Soliciting Donations

- HR may send general program reminders
- Employees should not pressure colleagues to donate
- Targeted solicitation for specific individuals requires HR approval
- Never share details about why someone needs donated leave

Program Administration

Leave Pool

- General donations go to a shared pool
- Pool is available to all qualifying recipients
- HR manages pool allocation
- Pool balance is not publicly disclosed

Review Committee

For complex cases, a review committee evaluates: - HR representative - Legal review (as needed) - VP approval for exceptions

Non-US Employees

This program currently applies to US employees only. UK and India employees should contact their regional HR team for information about equivalent support options.

Frequently Asked Questions

Q: Can I donate sick leave? A: No, only annual leave may be donated.

Q: Can I get my donation back if I don't use it? A: No, donations are irrevocable.

Q: What if nobody claims my directed donation? A: If the designated recipient doesn't use the full donation within 12 months, the remainder goes to the general pool.

Q: Can I donate to a contractor or part-time employee? A: No, the program is limited to full-time employees.

Q: Does my manager know if I receive donated leave? A: Your manager knows you're on leave, but not that it's donated leave.

Q: Is there an annual limit on receiving donated leave? A: Yes, 30 days per event and 60 days lifetime (with exceptions for extraordinary circumstances).

Q: Can I donate leave anonymously? A: General pool donations are anonymous. Directed donations are communicated to the recipient.

Contact

For questions about the Leave Donation Program: - Email: leave-donation@novatech.com - Slack: #ask-hr (DM for confidential matters)

Related Documents: Annual Leave Policy (HR-LOA-001), Medical Leave Policy (HR-LOA-004), Employee Assistance Program (HR-BEN-015)