

# 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)

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