

Attachment B

COVID-19 Leave Donation Program

I. PROGRAM SUMMARY:

Effective January 12, 2021, the COVID-19 Leave Donation Program (Program) is being implemented to provide an optional, additional source of leave for employees that are experiencing hardship due to the current COVID-19 pandemic event. This program will be administered in compliance with the IRS rules for leave donation programs for natural disasters declared by the U.S. President. This program will be effective through June 28, 2021, but may thereafter be extended for up to 3-month by the Human Resources Director

Under the Program, donated leave may be granted to employees who have exhausted all of their own available accrued leave and, due to the pandemic, are experiencing a severe hardship that requires the employee to be absent from work (on premise and/or telework), and unable to meet a portion of their FTE. In such cases, the employee may be eligible to receive leave hours that are donated by other County employees.

Employees must apply to receive benefits, will need to attest to their hardship on the application form, and eligibility shall be determined by the County. If eligible, employees may receive up to 240 hours of donated leave that can be used to supplement a reduced work schedule or for a leave of absence. Reduced work schedules and leave of absences require approval by the employee's Department Head or designee.

The total benefit allowed under the program is limited to 240 hours per full-time employee. For part-time employees, the total benefit allowed under this program will be pro-rated in proportion to the part-time employee's allocated FTE at the time of application.

II. DONATING LEAVE:

County employees may donate accrued vacation and compensatory hours as follows:

- A. Employee completes the COVID-19 Leave Donation form and submits it to Auditor-Controller-Treasurer-Tax Collector Payroll Division (Auditor Payroll Division) or their department payroll clerk to forward to the Auditor Payroll Division.
- B. Employee may donate any combination of accrued vacation hours or compensatory hours in an amount not to exceed the total number of vacation hours the employee normally accrues in a calendar year based on MOU/Salary Resolution accrual rates.
- C. Donated hours must be in one-hour increments.
- D. Employees may not donate leave directly to another employee. Donated hours will be placed in a donation pool and distributed each pay period among all eligible employees.

Auditor Payroll Division will apply donated hours in the order received and will monitor donation levels to minimize the number of unused hours. Donated hours will be deducted from the donor employee's accrual bank(s) and placed in the pool of leave hours until the COVID Leave Sharing Program has a sufficient balance. Donations submitted and not immediately processed will be held until there is a need for additional donations, then hours will be deducted from accrual bank(s). Auditor Payroll may freeze acceptance of donations if sufficient donations have already been received to cover the needs of employees who meet the program requirements.

- E. Donating employee must have 40 or more accrued vacation and/or compensatory hours remaining after deduction of the donated hours.
- F. Donated time may not be eligible to be claimed as a charitable donation; employees should consult with their tax advisor.
- G. Within a reasonable period of time following the termination of the program, unused leave donations that are not distributed to leave recipients will be returned to donors still employed by the County. Unused leave donations are not transferable to another disaster, emergency event, or leave donation program. Leave will be returned to employees in proportion to the amount donated, except for amounts so small as to make accounting for it unreasonable or administratively impracticable for the County. The County will administer the return of unused donated leave in accordance with IRS requirements.

III. APPLICATION FOR COVID-19 LEAVE:

County employees may apply to receive donated leave hours as follows:

This Program applies to all full-time and part-time employees who have worked at least hours 1,040 hours for the County in the 24-month period preceding application for the benefit. Extra-Help, elected County officials, and paid interns are not eligible for to receive leave under this program.

To receive COVID-19 leave donations, an employee must attest to a severe hardship and be unable to work as a direct result of the pandemic. Reasons an employee may be eligible for leave under this program are:

- **Childcare:** An employee is eligible to receive donated leave if the employee's childcare issues are:
 - caused by the pandemic (school closure, day care closure, or loss of childcare provider, directly related to the pandemic); and
 - causing a severe hardship to the employee that requires the employee to be absent from work (including not being able to telework).

NOTE: Employees who are able to enroll a child in school or daycare but choose to educate the child at home or decline to place their child in childcare are not eligible for the leave, except when the child has a medically documented requirement to remain at home.

- **Adult Care:** An employee is eligible for donated leave if the employee:
 - has assumed care of an elder parent or dependent adult family member as a direct result of the pandemic; and
 - the employee's care of an elder or dependent adult family member causes a severe hardship to the employee that requires the employee to be unavailable for work or telework.

NOTE: Employees who are able to obtain qualified, alternate care but elect to provide care themselves are not eligible for the leave.

- **High-Risk Employee:** An employee is eligible for donated leave if the employee:
 - has an underlying medical condition, as confirmed by their healthcare provider and as recognized by the Center for Disease Control (CDC), that would put them in a high-risk for severe illness category if they contracted COVID-19 (specific diagnosis information not required); and
 - have been instructed by their doctor to remain at home due the underlying medical condition; and
 - such situation causes a severe hardship to the employee that requires the employee to be absent from work (including not being able to telework).
- **Quarantine:** An employee is eligible for donated leave, if:
 - the employee is ordered to quarantine by a public health official, their department head, or their healthcare provider, due to a direct COVID-19 exposure; and
 - such situation causes a severe hardship to the employee that requires the employee to be absent from work (including not being able to telework).
- **Isolation:** An employee is eligible for donated leave, if:
 - they test positive for COVID-19 (test conducted by Public Health or their personal healthcare provider), and are ordered to isolate by a public health official, their department head, or their healthcare provider; and
 - such situation causes a severe hardship to the employee that requires the employee to be absent from work (including not being able to telework).

NOTE: Employees who contract COVID-19 and exhaust 240 hours of COVID-19 Donation Leave may be eligible for additional leave under the County's Catastrophic Leave program.

IV. USE AND ADMINISTRATION OF COVID-19 LEAVE DONATIONS:

The following rules apply to leave hours donated and received under the COVID-19 Leave Donation Program:

- A) To receive donations, employees must complete the application form issued by Human Resources for the COVID-19 Leave Donation Program. Employees will be required to identify and attest to the qualifying reason for the leave. (The form is located on the County's website under Employee Resources/COVID-19 Resources, or can be obtained from the department's payroll clerk.)
- B) Leave is authorized only for purposes directly related to the COVID-19 pandemic, as outlined in III (B), above.
- C) Once approved, Auditor Payroll Division will apply donations at the end of each pay period to replace Leave Without Pay (LWOP) (non-medical or medical as applicable) (pay code LWOP-COVID) hours reported by the recipient, to the extent that donations are available and the employee attests to having reported LWOP for a reason outlined in III (B), above.
- D) Leave will not be applied retroactively to prior pay period LWOP incurred by an employee prior to County Human Resources' approval of the employee's application for benefits. Leave donations will not be applied retroactively to LWOP hours reported before the implementation date of this program.
- E) Donated leave is not authorized for the purpose of supplementing an employee's existing leave accruals. An employee is only eligible to receive donated leave after the employee exhausts all available, applicable, paid leave benefits (vacation, sick leave, Emergency Paid Sick Leave, compensatory hours, purchased vacation, unpaid furlough hours, floating holiday). (During the COVID-19 pandemic, employees are eligible to request approval to use sick leave, vacation leave, or compensation time to address pandemic related childcare issues, elder/adult dependent care issues, and to quarantine or isolate. Employees with a medically certified underlying medical condition that place the employee at high risk for severe illness from COVID-19 are also eligible to receive approval to use accruals.)
- F) Leave may be used as a block of time, or on an intermittent basis as a reduced work schedule with manager/supervisor approval.
- G) Approval process: Department Head (or designee) forwards application to Human Resources along with their recommendation to accept or deny the benefit. If recommending denial, department must include written justification. Human Resources will review the application and notify the employee and department of acceptance/denial. If approved, HR will notify Auditor Payroll.
- H) In the event there is not enough donated leave to cover all leave requests in a given pay period, Auditor Payroll Division will divide the dollar value of the donations in the pool by the number of eligible participants in the program. Auditor Payroll will then distribute the dollar value of those hours as evenly as administratively possible among eligible recipients

at the close of the pay period. This may result in a small amount of donated leave remaining in the pool to be carried forward to the next pay roll period.

- I) COVID-19 donated leave pay will include base wage pay rate, cash allowance (if eligible), and base wage premiums. Employees are directed to use the “LWOP-COVID” pay code for purposes of reporting hours that are eligible for reimbursement under the Program. Donated leave hours will not be applied to the calculation of non-statutory overtime. COVID-19 Leave will count toward merit pay, seniority and health/medical benefit eligibility.
- J) The value of donated leave applied to a recipient employee will not cause the employee to receive greater than their FTE in base wage and will not create overtime. Donated leave will be applied to assist the recipient employee in meeting their FTE and there is no guarantee the amount received will be sufficient to meet the employee’s FTE.
- K) COVID-19 Leave is a benefit of last resort and may not be used to supplement other paid leaves (EFMLEA, Workers’ Compensation, Long or Short Term Disability, etc.)
- L) Donated hours may not be received as cash in lieu of using the leave.
- M) The County will comply with IRS tax rules in administration of the program.
- N) The COVID-19 Leave Donation Program will end on June 28, 2021, but may thereafter be extended for up to 3-month by the Human Resources Director.

V. DEFINITIONS

Childcare/Child/Adult Dependent Child: a son or daughter as defined under the Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA), which as of the effective date of this Program included: a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis who is either under 18 years of age or is 18 years of age or older and “incapable of self-care because of a mental or physical disability” at the time FMLA leave is to commence.

Employee: A full time or part-time allocated employee of the County of Sonoma, including Sonoma County Water Agency, Sonoma County Community Development Commission, Sonoma County Agricultural Preservation and Open Space District, and the Northern Sonoma County Air Pollution Control District.

Family Member: as defined under the Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA), combined, which includes: children, parents, spouse, registered domestic partners, grandparent, grandchild, or sibling, and dependent adult. For the purposed of Section III (B) Adult Care, a dependent adult is 18 years or older and incapable of self-care (requires active assistance or supervision in activities of daily living).

Parent: as defined under the Family and Medical Leave Act (FMLA) and the California Family Rights Act (CFRA), which includes: the biological, adoptive, step, or foster parent of an

employee or an individual who stood in loco parentis to the employee when the employee was a son or daughter.

Severe Hardship: The COVID-19 pandemic has adversely affected the employee to such a degree that, based on the facts and circumstances, it causes the employee to be unable to work or telework.