



Sick Leave Donation - Donor Form

Complete this form and submit to Texas Tech University Payroll & Tax Services Mail: Texas Tech University Payroll & Tax Services, Box 41092, Lubbock, Texas 79409-1092 Fax: 806-742-1589 or Email: webmaster.payroll@ttu.edu

Section A: TO BE COMPLETED BY EMPLOYEE DONATING LEAVE

Donor Name _____ R# _____ Donor Institution/Department _____

Recipient's Name _____ Recipient's Department _____

I authorize a direct donation of my accrued sick leave to the recipient indicated above. In making this decision:

- I understand donations are strictly voluntary and available only for use by the recipient once eligibility has been confirmed,
- I understand that donated sick leave will no longer be my property right and will be deducted from my sick leave balance accordingly,
- I further understand that this decision is irrevocable and donated sick leave will not be returned to me in the event the recipient is unable to utilize the approved donated sick leave,
- I understand State law expressly prohibits me from receiving remuneration or a gift in exchange for donating sick leave and attest that I have not and will not receive any financial payment or gift in exchange for this donation,
- I understand that the value of the donated sick leave may invoke tax consequences if the recipient's need for sick leave donation does not qualify pursuant to IRS guidelines,
- I understand that final determination for eligibility will not be known until fully assessed by Human Resources. In recognition of the above information, I agree to proceed with my donation: (Check the applicable box and include the number of hours to be donated. One hour minimum donation required and partial hours must be in quarter (0.25) hour increments for processing.)

Only if my donation is considered tax exempt, I wish to donate up to a maximum of _____ hours.

Regardless of whether my donation is tax exempt, I wish to donate _____ hours.

I understand if the donation is determined taxable, I am advised that in accordance with IRS policy, the cash value of donated sick leave is includable in my gross income, and will be treated as wages for employment tax purposes. Such wages will be considered an other taxable benefit subject to 22% income tax, Medicare, and applicable social security withholdings. I acknowledge that I am encouraged to consult a tax advisor.

Employee Signature (Donor) _____ Date _____

Section B: TO BE COMPLETED BY HUMAN RESOURCES

Recipient's Name _____ R# _____

I certify the above recipient:

is eligible to receive sick leave donation.

is not eligible to receive sick leave donation. _____ is a catastrophic illness or injury.

HR Representative Signature _____ Date Sent to Payroll _____

Section C: TO BE COMPLETED BY PAYROLL & TAX SERVICES

The donor will be taxed for this donation.

The donor will not be taxed for this donation.

Notification to donor, recipient and supervisor has been sent.

PTS Representative Signature _____ Date _____