

91-357

MARIPOSA COUNTY
BOARD OF SUPERVISORS

AGENDA
ACTION FORM

DATE: July 23, 1991
AGENDA ITEM NO.: 8

DEPT.: ADMINISTRATION/PERSONNEL BY: Catherine Harmon PHONE: 966-5694

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes:___ No X)

Approve the attached resolution authorizing employee's donation and use of paid time-off benefits.

BACKGROUND AND HISTORY OF BOARD ACTIONS: The proposed resolution is in compliance with all applicable federal and state income tax laws.

There has been no previous action taken by the Board of Supervisors with regard to donation and use of paid time-off benefits.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Not approve this resolution

COSTS: (X) Not Applicable

- A. Budgeted current FY \$ _____
- B. Total anticipated costs \$ _____
- C. Required Add'l funding \$ _____
- D. Source: _____

SPECIAL INSTRUCTIONS:

List the attachments and number the pages consecutively:

SOURCE: () 4/5ths Vote Required

- A. Internal transfers \$ _____
- B. Unanticipated revenues \$ _____
- C. Reserve for contingency \$ _____
- D. Description: _____

Balance in Reserve for Contingencies, if approved: \$ _____

CLERK'S USE ONLY:

Res. No.: 91-357
Ord. No.: _____
Vote - Ayes: 4 Noes: _____
Absent: Bogett Abstained: _____
MW Approved () Denied _____
() Minute Order Attached

The foregoing instrument is a correct copy of the original on file in this office.

Date: _____

ATTEST: MARGIE WILLIAMS
Clerk of the Board of Supervisors
County of Mariposa, State of CA

By: _____
Deputy

ADMINISTRATIVE OFFICER'S RECOMMENDATION:

This item on agenda as:

- Recommended
- Not Recommended
- For Policy Determination
- Submitted with Comment
- Returned for Further Action

Comment: _____

A.O. Initials: *[Signature]*

MARIPOSA COUNTY RESOLUTION
NO. 91-357
AUTHORIZING EMPLOYEE'S DONATION AND USE
OF PAID TIME OFF BENEFITS

WHEREAS, employees of the Mariposa County Sheriff's Department have requested Mariposa County to allow donation of accrued time off to fellow officer, Richard Gomes, who recently underwent brain surgery; and

WHEREAS, it has been recommended to this Board to adopt a resolution for transfers of hours of leave credit for paid time off benefits such as vacation, sick leave, or compensatory time be permitted in increments of eight (8) hours (8.5 hours for employees covered under 28-day work cycles) or more on an hour-for-hour basis regardless of salary differences; and

WHEREAS, said resolution has been reviewed with the Administrative Officer, Auditor-Controller, County Counsel, and Personnel Officer, who concur with its legality and propriety, the following guidelines are established:

Conditions under which leave credit may be donated on behalf of Richard Gomes:

1. This resolution is a bona fide leave sharing arrangement for a "medical emergency" as defined in IRS Ruling 90-29. Pursuant to IRS Ruling 90-29, leave transferred under such arrangements will not be considered wages for the employee who surrenders the leave and will therefore not be included in gross income or subject withholding.
2. Any Sheriff's Department employee may donate sick leave, vacation or compensatory time off.
3. Transfers of annual leave, vacation or compensatory time must be in increments of 8 hours or more (8.5 hours for employees covered under 28-day work cycles).
4. The transfer of leave hours is irreversible. Should the person receiving the transfer not use all transferred leave for the catastrophic illness/injury, any balance will remain with that person.
5. An employee may not transfer leave hours which would reduce his/her total accrued leave balance (of vacation, compensatory time, sick leave) to less than 80 hours.

6. Employees will use the attached form to submit transfers directly to the Department Head to forward to the Auditor's Office for payroll action and adjustment to donor and recipient's paid leave balance.

Conditions under which leave credits may be used by Richard Gomes:

1. Only the employee for which this resolution has been established may receive paid time off benefits from this Resolution.
2. The donee must have exhausted all of his vacation, sick leave and compensatory time off.
3. Hours transferred shall be deducted from the donor's account and shall thereafter be treated the same as though they had been earned by the donee.
4. Upon request of the Department Head, the affected employee will provide verification of his illness or injury (attending physician's statement to support leave or return from leave) while using time transferred under this program.
5. The use of leave credits will be in consecutive one-shift increments.
6. The use of transferred credits shall be for a maximum of 520 hours.

NOW, THEREFORE, BE IT RESOLVED that the adoption of this resolution to transfer hour credits for paid time off benefits be, and hereby is, authorized.

CONFIDENTIAL

TO: DEPARTMENT HEAD

**SUBJECT: DONATION OF ACCRUED PAID LEAVE TO EMPLOYEE-
CATASTROPHIC ILLNESS**

I understand that this donation of leave hours is irrevocable and, should the person receiving the donation not use all donated time for the catastrophic illness/injury, any balance will remain with that person.

I understand that I may only donate the following types of accrued leave: vacation, sick leave, and accrued compensatory time.

I understand that I may donate leave in increments of 8 hours (8.5 hours for employees covered under 28-day work cycles) or more and that I cannot donate leave which would reduce my total accrued leave balance (for vacation, sick leave, and compensatory time) to less than eighty (80) hours.

I have read and understand all of the above, and I freely and without restraint elect to donate _____ hours of _____
_____ to a
Time Bank established for the benefit of Richard Gomes.

Employee's Name (Print): _____ SS #: _____

Signature: _____ Date: _____