

# Sick Leave Direct Donation - Donor Form

**Case #**

(Supplied by Human Resources)

Donor Name:	Donor PSID:	Donor Department:	Donor Email:
Recipient Name:	Recipient PSID:	Recipient Department:	Recipient Email:

In accordance with Sick Leave Donation policy at the University of Houston, 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 be deducted from my sick leave balance and will no longer be available for my use. 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 donated sick leave.
- I attest that I have not and will not receive any financial payment or gift in exchange for this donation and I have not been directly or indirectly coerced in connection with 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 as a medical emergency pursuant to IRS guidelines.
- I understand that final determination of medical emergency 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.)*

**Only if my donation is considered tax exempt, I wish to donate the number of hours confirmed as medical emergency up to a maximum of \_\_\_\_\_ hours.**

**Regardless of whether my donation is tax exempt, I wish to donate \_\_\_\_\_ hours.**

- If the donation is determined taxable, I understand 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 a lump-sum payment and subject to 25% income tax, Medicare, and applicable social security withholdings.

Click or tap to enter a date.

\_\_\_\_\_  
Employee Signature (Donor)

\_\_\_\_\_  
Date

**FOR OFFICE USE:**

I certify the recipient is eligible to receive sick leave donation and the situation has been reviewed to determine medical emergency qualification for tax purposes.

**Sick Leave Donation Eligibility:**

- Yes, eligible to receive donation (Number of hours added \_\_\_\_\_ Date Processed \_\_\_\_\_)
- Not eligible because:
  - Recipient has current sick leave balance
  - Recipient has not exhausted all previously granted sick leave pool hours
  - Recipient is or may be eligible to apply for sick leave pool
  - Recipient has not exhausted all previously donated sick leave
  - Contingent donation with medical documentation not received/supported

**Medical Emergency qualification:**

- Yes, considered tax-exempt
- No, considered taxable

Click or tap to enter a date.

\_\_\_\_\_  
Human Resources Signature

\_\_\_\_\_  
Date

**COPIES - Donor**

If approved - Recipient's Department  
If approved - Donor's Department  
Sick Leave Direct Donation Donor

**FORM SUBMISSION**

Human Resources - Benefits  
Fax (713) 743-4830  
[hrben@central.uh.edu](mailto:hrben@central.uh.edu) | HR-5009