

**VACATION DONATION PROGRAM
CONTRIBUTION FORM**

To be eligible to donate to an employee on the Vacation Donation Program, an employee must be eligible to accrue and use vacation leave or have a personal leave balance, and must have an earned balance that equals or exceeds the number of hours donated.

All state employees may contribute to the following two Vacation Donation Programs:

1. Vacation Donation Program – Unreimbursed Medical Costs
2. Vacation Donation Program – Continued Salary

The maximum amount of vacation leave an employee may donate per fiscal year to each program is 12 hours (or 1 ½ personal leave days for faculty or other personnel who do not accrue vacation). Up to 12 hours per program may be donated to one recipient or it may be divided among two or more recipients.

Once an authorization to donate vacation hours/personal leave days has been processed, it is irrevocable.

Donations must be in whole hour increments, with one hour as the minimum donation.

Vacation donations are not considered a charitable contribution for income tax purposes.

If donating hours to the Unreimbursed Medical Costs Program, the monetary value of the employee's donation will be included as taxable income to the donor. Therefore, the State will deduct State and Federal Tax at the supplemental rate, as well as FICA and Medicare, from the monetary value of the hours donated. The amount remaining after these deductions is the amount transferred to the recipient's account. This will not change the amount of the donor's check.

Part One – To be completed by Donating Employee and submitted to agency payroll office

Donating Employee's Name: _____ Employee ID #: _____

Total number of hours to be deducted from my vacation leave (or personal leave) balance: _____

I authorize hours to be donated to the following approved Vacation Donation Program recipient(s):

<u>Program</u>	<u>Recipient Name(s)</u>	<u># of Hours</u>
_____	_____	_____
_____	_____	_____

Signature of Employee: _____

Date: ___/___/___

Part Two – To be completed by Payroll Office

I certify that the above named employee has sufficient vacation (or personal leave) balances to cover this contribution.

Signature of Payroll Staff: _____

Date: ___/___/___

(Retain this form on file with payroll documents for applicable pay period)