

Employee Major Disaster Donation Pool Plan Document

Authority

This document describes the Employee Major Disaster Donation Pool (Major Disaster Donation Pool or Pool) as authorized by Section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), 42 U.S.C. Section 5170 and Internal Revenue Service (IRS) Revenue Notice 2006-59. Based on the authority of these laws, MD Anderson is implementing a temporary leave-sharing plan that permits employees to donate accrued leave to a leave pool for use by other employees adversely affected by the declared major disaster related to the COVID-19 pandemic.

Target Audience

Benefits-eligible administrative staff, classified employees, and faculty are eligible for this program.

Eligibility

- The donating and receiving employees must be employed by the University of Texas MD Anderson Cancer Center in a benefits-eligible status at the time of donation and receipt.
- The leave recipient must exhaust all Paid Time Off, Paid Time within first Six Months, Compensatory Time, Extended Illness Bank, Extended Illness Bank Received, Earned Holiday Bank, and Preserved Holiday Bank (PHB), prior to utilization of any granted Major Disaster Leave hours. If the leave recipient receives time from the Pool, it must be exhausted before utilization of any awarded Reduced Paid Leave (RPL).
- A leave recipient is not required to have contributed hours to the Major Disaster Donation Pool in order to receive hours from the Pool.
- The recipient is considered adversely affected by the declared major disaster if it has caused severe hardship that results in the leave recipient being unable to work (or telework) due to one or more of the following reasons:
 - The leave recipient or immediate family member is ill, meeting criteria outlined in MD Anderson's Extended Illness Leave and Paid Time Off illness leave provisions;
 - The leave recipient or immediate family member is subject to a federal, state, or local quarantine or isolation order related to COVID-19;
 - The leave recipient or immediate family member has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
 - The leave recipient or immediate family member is experiencing symptoms of COVID-19 and is seeking a medical diagnosis;
 - The leave recipient is caring for a son or daughter under the age of 18 (or a child 18 or older if the child cannot care for himself or herself due to a disability) if the school or place of care has been closed or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions;
 - The leave recipient is in a position in which they cannot perform their job duties remotely; or

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- The leave recipient is in the Employee Reassignment Pool and has not been reassigned job duties.

Program Elements

Donation of Accrued Leave

- Donor completes online donation form that is submitted to the HR Leave Center.
 - The leave donor does not specify a particular leave recipient to whom hours will be donated.
 - The leave donor may donate Paid Time Off and/or Extended Illness Bank accruals.
 - A leave donor may donate a minimum of 24 hours with a maximum donation of not more than the employee's total annual PTO accrual.
 - A leave donor may donate a minimum of 24 hours EIB with a maximum donation of 200 hours.
 - A leave donor must maintain at least 80 hours of Paid Time Off accruals within their accrual bank.
 - A leave donor must maintain at least 80 hours of Extended Illness Bank accruals within their accrual bank.
 - A leave donor cannot donate time if they do not have a minimum balance of 80 hours in each of the PTO and EIB banks.
- Donated Paid Time Off accruals are added into a Major Disaster Paid Time Off accrual pool.
- Donated Extended Illness Bank accruals are added into a Major Disaster Extended Illness Bank accrual pool.

Recipient of Major Disaster Donation Pool Hours

- Leave recipient completes online application form that is submitted to the HR Leave Center and includes:
 - An attestation statement that the leave recipient has been adversely affected by the declared major disaster and that it caused severe hardship that results in the employee being unable to work (or telework).
 - The attestation statement must identify one or more of the reasons listed in the Eligibility Requirements above, as the basis for the leave request.
 - A request for a specified amount of hours from the pool.
 - The minimum number of hours that can be requested is 24 hours and the maximum number of hours an employee may request is 100 hours.
- Probationary employees who have not already met 6-months of previous state service are only eligible to receive EIB hours.

Approval of Hours

- The HR Leave Center will review application and determine an employee's eligibility to receive hours from the pool by:
 - Reviewing applications in the order in which they are received;

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- Evaluating the information contained in the application to receive hours; the HR Leave Center may require documentation to support a request to receive hours from the Pool.
 - Informing the employee of application status within 10 business days of receipt;
 - Authorizing the number of hours awarded based on the number of requested hours, the plan minimum and maximum hours that may be awarded, and the available hours in the Major Disaster Donation Pool.
- If the Major Disaster Donation Pool hours requested are restricted or denied because the pool balance is too low, the leave recipient requests for withdrawal will be held as pending and awards made as additional hours are contributed to the pool. These awards may be made retroactively.

Coding of Awarded Hours

- Departmental timekeepers will code EMD to use hours donated from the EIB bank and the code PMD to use hours donated from the PTO bank. Questions regarding coding should be directed to the Leave Center.
- Hours may be used for both continuous and intermittent use.

Internal Revenue Service Plan Requirements

- The Leave Recipient receives their normal hourly rate of pay at time of use of Pool hours.
- Leave recipients have until December 31, 2020 to utilize granted hours before they expire.
- Unused recipient hours are not paid out to the Leave Recipient at termination, including at death of an active employee.
- Leave recipients may not receive cash in lieu of using the paid leave received.
- Upon the end of the declared major disaster, unused hours are returned to donors.
 - Unused hours include awarded, but unused recipient hours and hours remaining in the Major Disaster Donation Pool.
 - Unless the remaining amount is so small as to make accounting for it unreasonable or administratively impracticable, any unused hours will be returned to each leave donor in the same proportion as the amount of leave donated by the leave donor relative to the total amount leave donated for the disaster.
 - Example: leave donor A donates 200 hours to the pool. A total of 10,000 hours were donated to the pool. Of the remaining hours at the end of the disaster period, the employee would receive .20 of any remaining hours in the pool.
 - For returned PTO hours, if the donor terminates employment prior to the plan termination, any returned PTO hours will be paid out to the donor - including if they were a direct state transfer.
 - Payment to the estate of the donor will occur if the termination is due to death.
 - For returned EIB hours:
 - If the donor terminated employment due to death prior to the plan termination, any returned EIB hours will be reviewed to determine if additional EIB hours are due to be paid out to the estate of the employee.

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- If the donor terminated employment and either was a direct state transfer or other state employment that meets EIB hour reinstatement requirements, updated direct state or prior state transfer documentation would be sent to the new state employer.

Exclusions

- Educational appointees and non-benefits-eligible employees are not eligible to participate in this Plan.
- The leave recipient may not receive Major Disaster Leave hours for leave of absences that are not related to one or more of the Major Disaster Leave eligibility reasons.
- Terminating and retiring employees are not eligible to donate PTO or EIB hours due to potential taxation issues.
- Paid Time Off and /or Extended Illness Bank accruals may not be donated or received by an employee of another State of Texas agency.
- A leave recipient may not request a leave donation from another employee when the person making the request, or on whose behalf the request is made, has the authority to give, or directly exert influence over the giving of a promotion, appointment, or any other benefit to the employee from whom the leave is being requested.
- The leave recipient may not receive donated leave for any period which is covered by unemployment benefits or worker's compensation.

Privacy

Persons involved in the leave transfer program are responsible for guarding the privacy of leave recipients and donors. Communications with either group must be kept confidential. No information should be revealed to anyone (including to a recipient who wishes to thank donors) who does not have a need to know or to anyone without the written and specific permission of the person whose privacy will be breached. Individuals granted access must be advised of the requirements of this paragraph.

Definitions

Accruals

- **PTO – Paid Time Off** – PTO accruals are designed to provide paid time off for time away for discretionary and/or short-term illness for both the employee and immediate family member.
- **PT6 – Paid Time Off within 1st 6 months**– PTO accruals are designed to provide paid time off for an employee and immediate family member illness/injury within the first six-months of employment.
- **EIB – Extended Illness Bank** – EIB accruals are designed to provide paid time off for an employee or immediate family member illness or injury.

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- **EIR – Extended Illness Bank Received** – EIR accruals are designed to provide paid time off for employee or immediate family member illness or injury based on employees donating EIB hours to the employee but unrelated to the Pool.
- **EHB – Earned Holiday Bank** – EHB accruals are designed to provide time off for employees who work an institutional holiday and have 12-months to utilize the accruals or they are forfeited in accordance with state law.
- **PHB – Preserved Holiday Bank** – PHB time only applies to employees hired before Sept. 1, 2004. Time is available for use for both the employee and their immediate family member.
- **RPL – Reduced Salary Paid Leave** – RPL is a salary continuance program in which employees and immediate family members are eligible to apply for their own illness or the catastrophic illness of their immediate family member. Approval of this benefit is based on application and review of medical information by the HR Leave Center.

Leave Coding

- **PMD – PTO Donation Pool Grant** – is the code used to deduct hours that were awarded from the Paid Time Off Major Disaster Donation Pool
- **EMD – Extended Illness Bank Donation Pool Grant** – is the code used to deduct hours that were awarded from the Extended Illness Bank Major Disaster Donation Pool

Other Terms

- **Leave Donor** – a current employee whose voluntary written request to transfer PTO and/or EIB leave to the account of the Major Disaster Donation Pool.
- **Leave Recipient** - a current employee whose application to receive PTO and/or EIB leave from the accounts of the Major Disaster Donation Pool has been authorized by Human Resources.

General

An employee may not directly or indirectly intimidate, threaten, or coerce any other employee or interfere with any right that an employee may have with respect to donating, receiving, or using EIB. Such acts of coercion will be the basis for disciplinary action up to and including termination.

False statements or misrepresentations made in connection with an employee's application to be a leave recipient or a donor may be cause for: disqualification from the program; disciplinary action, up to and including termination; criminal prosecution; and liability for the amount of leave dishonestly gained.