



UNT SYSTEM™ Human Resources



Sick Leave Direct Donation - Donor Form

Donor Name _____ Donor Employee ID _____

Email _____ Department _____

Recipient Name _____ Recipient 's Employee ID _____

Employer ____ UNT ____ UNTD ____ UNTHSC ____ UNTS

I authorize a direct donation of my accrued sick leave to the recipient indicated above. I have read the information below and understand the impact of making this donation:

- The recipient will receive donation after eligibility has been confirmed by Human Resources
- My donation is irrevocable
- I may not receive remuneration or a gift in exchange for donating sick leave
- 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. For sick leave donation purposes, a medical emergency is defined as "a major illness or other medical condition that requires a prolonged absence from work (32 hours), including intermittent absences that are related to the same illness or condition"

Number of Hours to be donated _____

Donate only if tax-exempt I wish to donate hours even if they are taxable to me

I understand that if my donation is taxable, it will be taxed 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 income tax, Medicare, and applicable social security withholdings.

Donor Signature: _____ Date: _____

Human Resources Use Only:

Donated Sick Leave Hours Conversion Rate

DONOR: Donated Hours _____

RECIPIENT: Medical Need _____

Hourly Rate _____

Hourly Rate _____

Donation Value _____

Derived Donated Hours _____

Processed by _____

APPROVED

DENIED