

LEAVE SHARING PROGRAM

Effective September 15, 2021, Ball State University ("University") hereby establishes and sponsors the Ball State University Leave Sharing Program ("Program"), under which eligible employees can donate a portion of their accrued but unused vacation days, sick days, paid time off (PTO), and/or Income Protection Bank (IPB) (collectively referred to as "unused paid leave") to other University employees who need additional compensable leave, as outlined in this Program.

This Program allows University employees to help colleagues who would otherwise suffer a substantial loss of income as a result of taking unpaid leave. The Program does not entitle employees to take additional time off work, but rather allows an employee to substitute donated paid leave for otherwise unpaid leave. For information about the University's leave of absence and paid time off policies, please contact University Human Resource Services.

UNIVERSITY HUMAN RESOURCE SERVICES	
Phone Number	(765) 285-1834
Website	https://www.bsu.edu/about/administrativeoffices/humanresources/forms-policies-guides

I. CRITERIA FOR DONOR EMPLOYEES

A benefits-eligible, non-grant funded employee may donate accrued but unused paid leave to the Leave Sharing Bank. A benefits-eligible, non-grant funded employee may donate up to forty (40) hours (or 5 days) of accrued but unused paid leave to the Leave Sharing Bank.

For purposes of determining accrued but unused paid leave, the University will aggregate all of an employee's accrued but unused vacation, sick, PTO, and IPB hours.

II. CRITERIA FOR RECIPIENT EMPLOYEES

A benefits-eligible employee may request donated paid leave from the Paid Leave Sharing Bank if he or she meets all of the following criteria:

- The employee has been employed with the University for a minimum period of twelve (12) months;
- The employee is approved for a qualifying leave of absence, as defined below, or has applied for a qualifying leave of absence contemporaneously with a request for donated paid leave under this Program; and
- The employee has exhausted all paid time off and paid leave, including, as applicable, vacation, sick, PTO, income protection bank (IPB), and any other paid time off or

LINKS TO: Ball State University Leave Sharing Program Donation Form & Ball State University Leave Sharing Program Request Form

paid leave for which the employee may be eligible. Although an employee is not eligible to use donated paid leave until all other forms of paid time off and paid leave have been exhausted, the employee may request a donation in anticipation of exhausting all other paid time off and paid leave.

III. QUALIFYING LEAVE OF ABSENCE

For purposes of this Program, a qualifying leave of absence is an approved leave of absence that relates to a medical emergency.

A medical emergency means a serious illness or other medical condition (such as a heart attack or cancer) of the employee or the employee's family member that would typically qualify for Family Medical Leave (FML) and requires the employee to be absent from work for a prolonged period. It does not apply to intermittent absences.

IV. DONATING UNUSED PAID LEAVE

Employees who meet the criteria under Section I to donate accrued but unused paid leave ("donor employees") may do so by submitting ServiceNow Paid Leave Sharing Program Donation Form between July 1st and August 31st and/or during any other designated donation periods as determined by Human Resources. Refer to the contact information provided on page 1.

Donations of accrued but unused paid leave are subject to the following requirements:

- The donation must be a minimum of eight (8) hours of accrued but unused paid leave.
- The donation may not exceed a maximum of forty (40) hours of accrued but unused paid leave.
- Leave must be donated in eight-hour increments that fall within the eight (8) hour minimum and forty (40) hour maximum amounts set forth above.
- Donor employees may not designate the employee to whom their donated unused paid leave is to be awarded.
- All donations are irrevocable, meaning that once the leave is donated, it will not be returned to the donor employee.

V. REQUESTING DONATED PAID LEAVE

Employees who meet the criteria under Section II to request donated paid leave ("recipient employees") may do so by submitting Paid Leave Sharing Program Request Form online via Service Now. Refer to the contact information provided on page 1.

Requests of donated paid leave are subject to the following requirements:

- On the Request Form, the recipient employee must represent that they are approved for a qualifying leave of absence as defined in Section III (or is contemporaneously applying for a qualifying leave of absence), provide a description of the medical emergency giving rise to the request, and specify the amount of donated paid leave requested.
- A recipient employee may request up to forty (40) hours per fiscal year, but in no event may the amount used exceed the anticipated duration of the qualifying leave of absence at the time of the request.
- Donated paid leave, up to the forty (40) hour maximum, may be used to bridge the gap between the exhaustion of an employee's accrued paid leave and the time they become eligible for either short-term disability (STD) or long-term disability (LTD) as applicable.
- Requests for donated paid leave will be granted on a first-come, first-served basis, provided that the University reserves the discretion to award donated paid leave to employees in greatest need if the University receives multiple requests for a limited amount of donated paid leave. The University will apply uniform and nondiscriminatory standards in determining how to allocate donated paid leave if the number of requests significantly exceeds donations.

VI. RULES GOVERNING DONATED PAID LEAVE

The following rules govern donated paid leave under the Program:

- Donations may only be used to compensate the recipient employee for approved time off during a qualifying leave of absence.
- Donations will be processed at the recipient employee's rate of pay.

EXAMPLE:

Assume a donor employee earns \$20 per hour and donates 40 hours of accrued but unused paid leave. The Leave Sharing Bank will be credited with donated paid leave equivalent to \$800. If a recipient employee who earns \$10 per hour needs 40 hours of donated paid leave, an equivalent of \$400 of donated paid leave from the Leave Sharing Bank will be used for the recipient employee, and an equivalent of \$400 of donated paid leave will remain in the Leave Sharing Bank to be donated to another eligible employee.

- Neither the donor employee nor the recipient employee may request or receive the equivalent monetary value of the leave in lieu of taking paid leave.

- Donated paid leave that is not used by the recipient employee prior to termination of employment will revert to the Leave Sharing Bank and will not be paid out on termination of employment. In addition, if the recipient employee returns to work before exhausting donated paid leave, the remaining donated paid leave will revert to the Leave Sharing Bank. Any amounts that revert to the Leave Sharing Bank will become available for use by other eligible employees.
- There are no guarantees that donated paid leave will be available at the time an employee makes a request under the Program because donations to the Leave Sharing Bank are voluntary.
- Employees are not eligible to accrue additional vacation days, sick days, or PTO while using donated paid leave under this Program.
- The donated paid leave received by a recipient employee will be included in the recipient employee's taxable wages, and is subject to applicable employment and income tax withholding. The donor employee will not be taxed on the donated accrued but unused paid leave and is not eligible for a tax deduction or loss on his or her income taxes.

VII. VOLUNTARY PARTICIPATION

Participation in this Program is entirely voluntary. The University will endeavor to keep the names of donor employees and recipient employees anonymous, except from employees involved in the administration of this Program.

VIII. NO CARRY OVER

All donated paid leave remaining in the Leave Sharing Bank at the end of the fiscal year will be forfeited.

IX. PROGRAM ADMINISTRATION

The University's Human Resource Services Department is responsible for the administration of the Program. If you have any questions regarding this Program, or if you have questions about donated paid leave that are not addressed in this Program, please contact the University Human Resources Services. Refer to the contact information provided on page 1.

An employee who abuses this Program will be subject to disciplinary action, up to and including termination of employment.

The University may amend or terminate the Program at any time. No employee has any vested rights to any benefit under this Program.