

**EASTERN MUNICIPAL WATER DISTRICT
HUMAN RESOURCE MANAGEMENT
POLICIES AND PROCEDURES**



SECTION: Voluntary Time-Bank Program	DATE: March 21, 2000	PREPARED BY: Angela Carman
PAGE: 1	REVISION DATE:	APPROVED BY:

AUTHORITY

Policy approved by Minute Order # M-394/92

PURPOSE

To keep eligible employees financially whole during periods of catastrophic illness or injury requiring extended periods of absence from work and to maintain benefits.

DEFINITIONS

- A. Eligible Employees - Any employee with regular status is eligible to request the use of the Voluntary Time-Bank. Probationary employees may request the use of the Voluntary Time-Bank to cover 50% of their bi-weekly salary, however, when the probationary employee's leave accruals become available for use, any time covered by Time-Bank funds will be deducted from those accruals and the funds returned to the Time-Bank.
- B. Catastrophic Illness or Injury - Catastrophic illness or injury which is expected to incapacitate the employee for an extended period of time and which creates a financial hardship because the employee has exhausted all of his/her accumulated leave. Catastrophic illness or injury is further defined as a debilitating illness or injury of an immediate family member that results in the employee being required to take time off from work for an extended period to care for the family member, creating a hardship because the employee has exhausted all of his/her accumulated paid leave. For purposes of this program, immediate family is defined as spouse, son, daughter, step-child, foster child, parent, grandparent, brother, sister or any other person living in the immediate household of the employee.

PROCEDURES FOR DONATING TO TIME-BANK

- A. Eligible employees may donate vacation hours in excess of eighty (80) hours accrual, sick leave hours in excess of 529 hours, and floating holidays.
- B. Donation of vacation and sick leave hours must be in whole hour increments. Floating holiday donations must be in whole day increments.

Note: For payroll purposes, floating holidays will be considered an 8 hour donation regardless of the number of hours a floating holiday would be if the donating employee used the floating holiday for paid time off. Donating employee will not retain any hours over 8 if their floating holiday would normally exceed 8 hours.

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- C. All donations are irreversible and may be used by any employee qualifying to make withdrawals from the Time-Bank.
- D. Donated leave shall be changed to its cash value and then added to the Time-Bank.
- E. Employees must complete and sign the provided form for making donations to the Time-Bank. Donation forms will be submitted directly to the Payroll office to ensure that an employee's decision to donate is confidential.

PROCEDURES FOR UTILIZING TIME-BANK

- A. An eligible employee wishing to utilize the Time-Bank must submit a written request to IBEW, Local 1436 with verification of the need to be off work and an explanation of the resulting financial hardship.
- B. IBEW will review all requests and documentation and forward their recommendation with the documentation to the Human Resources/Risk Management office for final approval for the Time-Bank funds.
- C. All requests for use of the Time-Bank are considered confidential information.
- D. IBEW upon approval of a request to use Time-Bank funds, will forward the approved request with all supporting documentation to the Payroll office.
- E. The Payroll office of the Finance Department will administer the Time-Bank funds and is responsible for completing the time cards for eligible employees receiving Time-Bank funds.
- F. Donations to the Time-Bank will be accepted by the Payroll office at anytime.

TAXES

Although employees' donating to the Time-Bank will not be subject to income taxes for the hours actually donated, recipients of such leave will be subject to regular state and federal taxes for income received. Under current tax law, receiving such leave is not a gift, but is considered taxable compensation.

VOLUNTARY DONATIONS

The decision to make a donation to the Time-Bank Program is totally voluntary. No employee is to be coerced or intimidated into making a donation to the Time-Bank. Should an employee feel they have experienced coercion or intimidation to make a donation, they should contact the Director of Human Resources/Risk Management who is responsible for investigating all such complaints. Employees should be aware that donations go into a cash Time-Bank that is available for use by all eligible employees. Donations cannot be made in the name of a specific employee nor can a donating employee exclude a donation from use by a specific employee.

AUTHORIZED SIGNATURES ON FILE