

MAYERS MEMORIAL HOSPITAL DISTRICT

POLICY & PROCEDURE

**PTO HOURS EMPLOYEE-TO-EMPLOYEE FOR HARDSHIP;
TRANSFER OF**

ORIGINATING DATE: 04/02/97
EFFECTIVE DATE:
REVISION DATE: 09/15/00, 11/16/09
MANUAL(S): Employee

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POLICY:

To allow employees to donate a portion of their Paid Time Off (PTO) hours to another employee for personal or family hardship. Donation may only be given by an employee with PTO hours available as verified by *payroll*. Donation may only be given to another employee. An employee may not reduce their accrued PTO hours below 80 hours by donation.

PROCEDURE:

1. The employee donating PTO hours completes a "Transfer of PTO Hours" form (attached/*link to be inserted here*).
2. Submit form to Personnel Department. The form indicates number of hours the employee wishes to donate and names the recipients.
3. Personnel department verifies employment status of recipient and forwards approved form to payroll for processing during the next regularly scheduled payroll.
4. In observance of IRS payroll tax regulations, PTO is deducted from the donating employee's accrued PTO hours. The recipient will receive the PTO hours at the recipient's rate of pay and will be responsible for all payroll tax liabilities. Mayers assures compliance of employer's payroll tax obligations for the recipient.
5. A check is made out to the recipient for all donations. A list of donors names is included with check (no hours are noted). Recipient receives the donated PTO hours on their next regularly scheduled payroll disbursement.

COMMITTEE APPROVALS:

P&P: 08/13/08
BQC: 11/02/09, 11/16/09

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