

**Hebrew SeniorLife Administrative Policy and Procedure**

|  |  |
| --- | --- |
| **Policy Title:** | **EMERGENCY CORONAVIRUS DISASTER LEAVE BANK POLICY** |
| **Responsible Department:** | **Human Resources** |
| **Original Effective Date:** | **March 13, 2020** |
| **Date Last Approved:** |  |
| **Supersedes:** | **N/A** |
| **Approved By:** | **Deb Lemmerman, Chief People Officer** |

# PURPOSE

Hebrew SeniorLife (HSL) strives to protect its employees during a major disaster while maintaining business continuity. Following the declaration of the coronavirus outbreak as a National Emergency by the U.S. President and a State of Emergency by the Massachusetts Governor, HSL is creating an *Emergency Coronavirus Disaster Leave Bank Program* to help mitigate the potential adverse financial effects of this emergency on our employees.

Administration of this emergency program is in the sole and absolute discretion of HSL consistent with any applicable laws and regulations. Participation in this emergency program is entirely voluntary for HSL employees.

# SCOPE

* 1. **Donating Employee – Who May Donate Earned Time (ET)?**
     + An employee of HSL for at least 90 days; and
     + An employee that works in a position that accrues ET; and,
     + An employee with sufficient unused ET already accrued to cover the donation (ET may not be donated prior to accrual).

# Recipient Employee – Who May Receive Donated Earned Time (ET)?

* + - An employee of HSL for at least 90 days; and
    - An employee that works in a benefits-eligible position that accrues ET; and,
    - An employee who is deemed to have suffered a severe hardship as a result of the coronavirus outbreak and are in the:

“Second week of quarantine” as defined in the *HSL Coronavirus Temporary Workplace Policies and Guidance*; or,

“Second week of COVID-19 illness” as defined in the *HSL Coronavirus Temporary Workplace Policies and Guidance*

# Amount of ET to Donate

Eligible employees meeting the criteria outlined above may donate:

* + - no more than forty (40) hours of their accrued ET for the year;
    - no less than one (1) hour of their accrued ET for the year

# Maximum ET Available to a Recipient Employee

This emergency program should be read in conjunction with the *HSL Coronavirus Temporary Workplace Policies and Guidance*, issued March 12, 2020, and as may be later amended. Subject to availability of ET in the *Emergency Coronavirus Disaster Leave Bank:*

* + - Benefits-eligible employees in the “Second week of quarantine” may be approved to be paid 100% of their pay from the *Emergency Coronavirus Disaster Leave Bank*, up to a maximum of $1,000 (prorated for part-time employees). Those employees making greater than $1,000/week may choose to supplement with their accrued ET.
    - Benefits-eligible employees in the “Second week of COVID-19 illness” may be approved to be paid 100% of their pay from the *Emergency Coronavirus Disaster Leave Bank*, up to a maximum of $1,000 (prorated for part-time employees). Those employees making greater than $1,000/week may also choose to supplement with their accrued ET.

Subject to availability of ET in the *Emergency Coronavirus Disaster Leave Bank*, employees may be approved as a Recipient Employee for up to two (2) separate episodes of quarantine or COVID-19 illness.

# HOW TO PARTICIPATE

* 1. **Process to Donate ET**

1. Complete the *Request to Donate Earned Time* form (found on the HUB or in your local Human Resources office) for the emergency program and submit to your local Human Resources Department or contact.
2. HR shall notify the employee within 1 business day by phone or email that the ET has been donated to *Emergency Coronavirus Disaster Leave Bank*.
3. HR shall notify the Donating Employee’s manager and HSL’s Payroll Department accordingly.

# Process to Receive Donated ET

1. Complete the *Application to Become an ET Recipient Employee* form for the emergency program and submit to your local Human Resources Department or Contact.
2. HR shall notify the employee within 1 business day by phone or email whether they have been approved or denied to receive donated ET from the *Emergency Coronavirus Disaster Leave Bank*.
3. If an employee’s application is denied, they will receive a written explanation from HR.
4. HR shall notify the Recipient Employee’s manager and HSL’s Payroll Department accordingly.
5. Please note that incomplete forms will not be processed by HR.

# PROGRAM DURATION

HSL shall continue this emergency program for the duration of the national emergency and for a reasonable period of time after the national emergency ends.

Any donated ET deposited in the *Emergency Coronavirus Disaster Leave Bank* that is not used during the duration of the emergency program shall be returned to the donating employees within a reasonable time so that donating employees may use the returned ET, except if HSL determines that the unused ET balance in the *Emergency Coronavirus Disaster Leave Bank* is so small as to make accounting for it unreasonable or impractical.

HSL shall return the unused donated ET to the donating employees on a prorated basis in the same proportion as the ET was donated.

# OTHER POLICY TERMS

* 1. **Emergency Program Limitations**
     + A donating employee may not specify a particular recipient of the donated ET.
     + Donations made under this emergency program may only be used by those employees affected by this national emergency as defined under this policy.
     + A donating employee may not revoke donated ET after it has been processed and transferred to the *Emergency Coronavirus Disaster Leave Bank*.
     + A donating employee is not entitled to claim charitable contributions for income tax purposes for making ET donations.
     + A manager, supervisor or colleague may not force an employee to donate ET. This emergency program is strictly voluntary.

# Tax Implications of Emergency Program

The value of all leave paid to HSL employees receiving ET from the *Emergency Coronavirus Disaster Leave Bank* will be taxable income to the recipient employee and will be subject to all applicable tax withholding. Under current IRS guidelines, employees donating ET are generally not taxed on the value of accrued ET donated to the extent the leave bank conforms to IRS guidelines. While HSL intends the

*Emergency Coronavirus Disaster Leave Bank Program*, as set forth in this policy, to conform to IRS guidelines, HSL does not make any guarantees that any amount donated to the *Emergency Coronavirus Disaster Leave Bank Program* will be excludable from the donating employee’s gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to donating employees.

# Employee Status

This emergency program does not serve as a guarantee of continued employment or benefits. HSL policies on hiring, discharge, layoff and discipline are in no way affected by this program.

# Amend, Modify or Terminate

HSL reserves the right to amend, modify or terminate this emergency program or any part thereof with or without notice, at any time, and at its sole discretion.