FELTON FIRE PROTECTION DISTRICT

STANDARD OPERATING PROCEDURES

ARTICLE: 1 SOP: 1119

SECTION: 1100 PERSONNEL

SUBJECT: Catastrophic Leave and Transfer of Leave Time

**Definition of an Eligible Employee:**

Only permanent, full time employees in a budgeted position are eligible to participate in the Felton Fire Protection District voluntary transfer of personal leave time.

**Definition of Catastrophic:**

Illness or injury as defined by the current Internal Revenue Service ruling. An employee must be incapacitated for an extended period of time by a catastrophic illness or injury; which creates a financial hardship, because an employee has exhausted all of their accrued 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 work for an extended period to care for the family member, when this creates a financial hardship because the employee has exhausted all of his/her accumulated leave. Immediate family shall mean, spouse, son or daughter including variation of step or foster, parent, grandparent, brother or sister of the employee.

Additionally, this program may be used by or for an employee who is living in an area declared by the Governor or the County Administrative Officer as in a state of disaster and who has suffered damage to their principle residence.

**Definition of a Disaster:**

A natural disaster is a catastrophic act of nature such as earthquake, fire, flood or equivalent which has caused an employee to be unable to work for an extended period of time.

1. Employees’ residence is uninhabitable and the employee needs time to relocate.
2. The employee needs time off to make major repairs to his/her place of residence to make it habitable.

**Conditions and Procedures under which a catastrophic illness/injury time bank can be established:**

The Fire Chief will make it known to the Fire District Board of Directors that an employee is suffering a financial hardship due to a catastrophic illness or injury.

The Fire Chief will determine that an employee would benefit from the transfer of leave time from another employee.

The Fire Chief will determine if the employee will accept transfers of leave from another employee.

Pursuant to the current Internal Revenue Service ruling, leave transferred under such arrangements will not be considered wages for the employee who surrenders the leave and will not therefore be included in the gross income or subject to withholding.

The Fire Chief will take actions to help ensure that individual employee decisions to transfer leave time are kept confidential and that the employee(s) are not pressured to participate.

The Fire Chief should ensure that only credits that are necessary are transferred. All transfers are not retrievable.

If the employee needing assistance from transferred leave time is the Fire Chief, the Fire District Secretary will take the role of the Fire Chief as described above.

**Conditions under which leave credits may be transferred:**

Any employee may transfer vacation leave, sick leave or personal leave. Compensatory time may not be transferred.

Transfers of vacation, sick or personal leave must be increments of ½ day or more.

An employee may not transfer leave hours, which would reduce his/her total accrued balance of vacation to less than 15 days.

**Conditions under which leave time may be used:**

Only the employee deemed to be having a hardship may receive transferred leave time from another employee. Such leave time shall be added to the employee’s leave balance.

The affected employee will provide verification of his/her or immediate family member’s illness, injury and/or other need.

The use of the leave time will be consecutive one day periods (8 hours) or in keeping with the individual’s work schedule.

**Steps to be taken by the Fire Chief to establish a time bank program:**

1. Determine the need for transferred leave time would be in the best interest of the affected employee.
2. Advise the Fire District Board of Directors of the need and gain approval to proceed with accepting transferred leave time for the employee in need.
3. Maintain confidentiality regarding who the donors of leave time are. Begin immediate investigation of any allegations of pressure or coercion in the solicitation of transfers of leave time and take appropriate action.
4. District Secretary will record the transfer of leave time from one to the other employee.

Dated: March 5, 2018

Ron Rickabaugh, Fire Chief

Approval: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Board Chairperson Date

Attest: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

District Secretary Date

\*Copy to be kept with Felton Fire District Internal Fiscal Policies