

Vacation Donation Program Contribution Form

To be eligible to donate to an employee on the Vacation Donation Program, an employee must be eligible to accrue and use vacation leave or have a personal leave balance, and must have sufficient accrued vacation hours/personal leave balance to donate.

Minnesota Statutes M.S. 43A.181 and 43A.1815 establish two Vacation Donation Programs:

1. M.S. 43A.181 provides that vacation hours may be donated to program recipients for use in payment of unreimbursed medical expenses when the total of these expenses is at least \$10,000.
2. M.S. 43A.1815 provides that vacation hours may be donated to program recipients for use as sick leave.

The maximum amount of vacation leave an employee may donate per fiscal year to each program is 12 hours (or 1½ personal leave days). The 12 hours may be donated to one recipient or may be divided among two or more recipients.

Once an authorization to donate vacation hours/personal leave days has been processed, it is irrevocable.

Donations must be in whole hour increments, with one hour as the minimum donation.

Vacation donations are not considered a charitable contribution for income tax purposes.

If donating hours to pay for a recipient's unreimbursed medical costs (program # 1 above), the monetary value of the employee's donation will be included as taxable income to the donor. Therefore, the State will deduct 7% State Tax, 28% Federal Tax, and FICA/Medicare from the monetary value of the hours donated. This will not change the amount of the donor's check.

Part One - To be Completed by Donating Employee and Submitted to Agency Payroll Office

Employee's Name: _____ Employee ID #: _____

Total number of hours to be deducted from my vacation leave (or personal leave) balance: _____

Hours will be donated to the following approved Vacation Donation Program recipient(s):

<u>Recipient Name(s)</u>	<u># of Hours</u>
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Signature of Employee: _____ Date: ____/____/____

Part Two - To be Completed by Payroll Office

I certify that the above named employee has sufficient vacation (or personal leave) balances to cover this contribution.

Signature of Payroll Staff: _____ Date: ____/____/____

(Retain this form on file in Agency's Payroll Office)