Duquesne University
Temporary University Policy
Major Disaster Leave Sharing Plan

Scope
This policy is in response to the Coronavirus declared major disaster and applies to regular full-time, non-union, staff and 12-month faculty.

Purpose
The purpose of this policy is to define the terms and conditions by which an eligible employee may donate/request paid leave days during the Coronavirus declared major disaster.

Nothing in this policy will be construed to limit or extend the maximum allowable absence under the Family and Medical Leave Act.

This policy will expire on such date as the major disaster declaration in Pennsylvania is lifted. Days may not be donated after this date. Recipients of donated days must use them within seven (7) days of the policy expiration.

I. Overview
Duquesne University recognizes that employees may be adversely affected by the Coronavirus major disaster, causing a severe hardship for them or for a family member requiring the employee to be absent from work and resulting in a need for additional time off in excess of their available paid days. To address this need, eligible employees will be permitted to donate sick and/or regular vacation days from their unused balance to a Leave Sharing Bank, in accordance with the guidelines outlined below. This policy is strictly voluntary.

Given the U.S. President’s declaration of major disaster status related to the Coronavirus health emergency for the Commonwealth of Pennsylvania on 3/30/20, donated days will not be considered a W-2 taxable event for the employees donating days. However, any payments received by an employee using donated sick or vacation days under the policy will be treated as W-2 wages for purposes of income and employment tax withholding.
II. Donating Sick and Vacation Days

Eligible employees may donate available sick and/or regular vacation days to the Leave Sharing Bank following the guidelines below.

A. Employees who would like to donate sick and regular vacation days are required to send an email using their Duquesne University email account to hrservices@duq.edu stating the number of days (in whole day increments) and type(s) of days being donated.

B. Full-time, hourly-paid employees may donate sick and regular vacation days.

C. Full-time, salary-paid employees may donate regular vacation days, but may not donate sick time from their salary continuance.

D. Donated sick and regular vacation days may only be donated to the Leave Sharing Bank, to be used by any eligible recipient.

E. Recipient identity will not be disclosed to donating employees.

F. The donation of sick and regular vacation time is without regard to the dollar value of the donated or used leave.

G. The amount of leave that an employee may donate may not exceed:
   a. For vacation days, the current balance of days accrued, not including any approved days carried over from the previous anniversary year
   b. For sick days:
      i. If the donating hourly-paid employee has less than ten years of service, up to the lesser of 12 sick days or their balance of sick days
      ii. If the donating hourly-paid employee has ten or more years of service, up to the lesser of 18 sick days or their balance of sick days

H. Employees cannot borrow against future sick and regular vacation days to donate. They may not donate forfeited regular vacation days from previous employment anniversary cycle. They may not donate compensatory or DUFlex vacation days.

I. Employees who are currently on an approved leave of absence cannot donate sick and regular vacation days.

J. Any unexpired leave donated under this policy not used by leave recipients within a reasonable time period following the expiration of the policy will be returned to the leave donors. The leave returned to each leave donor will be in the same
proportion as (1) the leave donated by each leave donor bears to (2) the total leave donated because of the current major disaster.

III. Requesting Sick and Vacation Days:

Employees who would like to make a request to receive donated sick and regular vacation days from their co-workers must be adversely affected by the current Coronavirus major disaster. For purposes of this plan, an employee is considered to be adversely affected by the major disaster if the disaster has caused a severe hardship to the employee or a family member of the employee (as defined in University TAP No. 15) such that the employee is required to be absent from work in an unpaid status.

A. Employees who would like to request donated time from the Leave Sharing Bank are required to send an email using their Duquesne University email account to hrservices@duq.edu.

B. Requests for donations of leave days will be reviewed by the Office of Human Resources in consultation with the area Dean, Director, or Department Head.

C. If the recipient employee has any available personal, sick or vacation days in their leave balance, this time must be used prior to any donated Leave Sharing Bank days.

D. Employees may only use donated Leave Sharing Bank days for unpaid time off related to the Coronavirus major disaster. No exceptions.

E. Days will be provided in whole day increments based on number of eligible employee requests in a given pay period in relation to the available Leave Sharing Bank pool of days. There is no guarantee of receiving any donated days, and employees will receive no more than a maximum of five (5) total Leave Sharing Bank days. The Office of Human Resources will inform requesting employee of days provided, if any.

F. Employees will receive donated paid leave at their normal rate of compensation.

G. Employees may not convert donated leave received under this policy into cash in lieu of using the leave.
H. Any remaining, unused Leave Sharing Bank days awarded to an employee will not be paid out upon separation from the University.

IV. **Ownership of Policy**

Office of Human Resources

Date: April 15, 2020