

DENNIS WATER DISTRICT

SICK LEAVE POOL POLICY

TITLE:	Sick Leave Pool
APPLIES:	To all full and part time appointed employees
LAWS:	IRS Private Ruling Letter 200720017, Rev. Rul. 90-29, 1990-1 C.B.11.
EFFECTIVE DATE:	As determined for each applicant by vote of Water Commissioners

Purpose:

The purpose of this policy is to address the criteria that will be used for a sick leave pool within the Dennis Water District.

General Provision:

This policy provides the Board of Water Commissioners the opportunity to establish, on a case-by-case basis, a designated sick leave pool. The purpose of a sick leave pool is to allow District employees to donate their unused sick and/or vacation leave to be paid to a qualified employee, for the employee's absence due to a personal illness, accident, or injury or that of their spouse (or domestic partner), child, step-child. The Board may establish simultaneous sick leave pools.

Participation in a sick leave pool by donating employees must, at all times, be voluntary on the part of the employee.

Administration:

The Treasurer serves as the administrator of sick leave pools.

The pool administrator shall maintain accurate and reliable records of sick leave pool activity.

Leave hours donated by employees shall remain anonymous to the recipient and the administrator shall maintain the confidentiality of employees' donated hours.

Eligibility Requirements to Participate in a Pool:

All employees of the Dennis Water District shall be eligible to participate in a sick leave pool, either as a donator or a recipient, after completion of one continuous year, or in the case of part-time employees after 2080 hours of employment

Request for Sick Leave Pool Benefits:

Employees must complete an application provided by the administrator requesting benefits from a designated sick leave pool and provide any necessary verifying documentation. At the discretion of the administrator, an employee's approved Family Medical Leave documentation may serve as verification of the employee's personal sickness, accident, or injury or that of their spouse (or domestic partner), child, step-child.

Notification of Establishment of Sick Pool Leave:

The administrator of sick leave pools shall notify an applying employee, in writing, of the Board of Water Commissioner's approval or denial of the request for paid benefits from a pool. If the application is not approved the administrator will provide the reason for the denial.

Eligibility to receive benefits form the pool:

An employee must have exhausted all of their vacation time and sick leave and be on an approved leave of absence under the Family Medical Leave Act to qualify for payment from a sick leave pool.

Payments from Sick Leave Pool:

Payments to a recipient of a sick leave pool will be made through the regular payroll process at the recipient's regular rate of pay. Group health, dental and life insurance premiums will be deducted based on the recipient's enrollment at the time the sick leave pool is established.

All paid leave granted to the recipient employee is considered wages and is subject to appropriate tax withholding.

The District's share of deferred compensation contributions will not be made from benefits paid from the pool. Payments for holidays will be suspended for benefits paid from the pool.

The liquidation of the pool for cash-out payments is prohibited.

Donations to Sick Leave Pool:

The Board shall set the number of hours that may be donated when the pool is established. Whenever the pool is depleted, the Board may allow additional hours of leave to be donated to the sick leave pool.

An employee donating sick leave must maintain a balance of no less 80 hours (pro-rated for part-time employees) in order to donate sick or vacation time. An employee donating vacation leave must have taken or must reserve, no less than 80 hours of vacation time in a calendar year for their personal use.

Sick leave and vacation time must be donated in whole hours. Donated time is credited to the sick leave pool at the wage rate of the employee donating their sick or vacation time.

Donating employees may not claim an expense, a tax deduction or a charitable contribution for leave donated under this policy.

Limitation of hours donated to a sick leave pool:

The Board of Water Commissioners may set a maximum amount of sick leave and/or vacation time an employee may donate to one or more sick leave pools in a given year. The Board may also impose a limit based on available funding.

Donation Form:

Employees wishing to donate to a sick leave pool must complete and sign an authorization form provided by the administrator.

Abuse of the Pool:

Abuse of the use of a sick leave from the pool shall include, but is not limited to, the following:

- Misrepresentation of an illness, accident, or injury or the circumstances surrounding it, in order to receive leave to which the member is not entitled under the provisions of this policy.
- Submission by an employee of medical certification which misrepresents the nature of the member's condition.

Alleged abuse of the use of the sick leave pool will be investigated by the sick leave pool administrator. On a finding of wrongdoing, the employee must repay all of the sick leave credits drawn from the sick leave pool. The employee may file and appeal with the Board of Water Commissioners. The employee may also be subject to disciplinary action as determined by the Board of Water Commissioners up to and including termination.

Repayment of Benefits Paid from Sick Leave Pool:

The only time an employee will have to repay sick leave funds or credits to the pool is when there is a finding of wrongdoing.

Discontinuation of the sick leave pool:

The Board of Water Commissioners may, at any time, repeal this policy for the purpose of discontinuing sick leave pools.

All hours remaining in a sick leave pool at the time of the discontinuation will be prorated equitably among the participating employees based on the total number of hours donated. Vacation time will be credited back first, then sick leave.

Disclaimer

The Board of Water Commissioners may, at any time, modify, add or remove terms and conditions relative to this policy at their discretion. The establishment of a sick leave pool for a designated recipient does not obligate in any way, to create any additional sick leave pools.