



Monterey County

Board Report

Legistar File Number: 21-221

Item No.

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

March 16, 2021

Introduced: 3/5/2021

Version: 1

Current Status: Agenda Ready

Matter Type: General Agenda Item

Adopt a Resolution to:

- a. Approve P-123 Monterey County Catastrophic Leave Donation Program and Donated Leave Bank Policy, and rescind the existing Monterey County Leave Donation Program and Sick Leave Bank Resolution No. 90-484;
- b. Direct the Human Resources Department and Auditor Controller's Office to take the necessary actions to implement the policy.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

- a. Adopt a resolution to approve P-123 Monterey County Catastrophic Leave Donation Program and Donated Leave Bank Policy, and rescind the existing Monterey County Leave Donation Program and Sick Leave Bank Resolution No. 90-484;
- b. Direct the Human Resources Department and Auditor Controller Office to take the necessary actions to implement the policy.

SUMMARY/DISCUSSION:

On December 7, 1999, the Board of Supervisors adopted a Countywide Leave Donation Program and Sick Leave Bank (Attachment A) to assist County employees who have exhausted their accrued leave due to their own or their immediate family member's medical emergency. The current Donated Leave Policy allows County employees to voluntarily donate a portion of their accrued leave to the Sick Leave Bank or directly to the eligible employee to allow the impacted employee to remain in a paid status.

In 2007, the Internal Revenue Service (IRS) adopted Revenue Ruling 90-29, indicating that leave sharing program can provide negative tax consequences for the employee who decides to donate their accrued leave directly to the impacted employee. To prevent negative tax impacts to employees who choose to donate a portion of their accrued leave to the sick leave bank, the Human Resources Department recommends the following policy changes to the Leave Donation Program and Sick Leave Bank Policy:

- Retitle the policy to Monterey County Catastrophic Leave Donation Program and Donated Leave Bank;
- Redefine the medical emergency to catastrophic medical condition and retain the same definition to read as a life-threatening illness or injury of the employee or their family member

Legistar File Number: 21-221

as determined by the treating physician which is foreseeably expected to incapacitate the County employee from work for an extended period of time.

Therefore, it is recommended that the Board of Supervisors approve P-123 Monterey County Catastrophic Leave Donation Program and Donated Leave Bank Policy as indicated in Attachments B and C, which will supersede the Monterey County Leave Donation Program and Sick Leave Bank Resolution No. 90-484. At the same time, the Board of Supervisors should rescind Monterey County Leave Donation Program and Sick Leave Bank Resolution No. 90-484.

OTHER AGENCY INVOLVEMENT:

The Human Resources Department collaborated with the Office of the County Counsel to develop the proposed policy revisions.

FINANCING:

There are no anticipated costs associated with this recommendation.

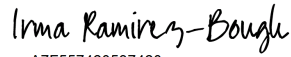
BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

The recommended action addresses the Board of Supervisors' Administration Strategic Initiative and demonstrates the County's commitment to meeting the Board's initiatives by attracting, recruiting, and retaining a diverse, talented work force that supports the mission of Monterey County.

- Economic Development
- Administration
- Health & Human Services
- Infrastructure
- Public Safety

Prepared By: Wendell Sells, Management Analyst III, 796-6066

Approved By: Irma Ramirez-Bough, Director of Human Resources, 755-5043

DocuSigned by:

 A7F557420537420...

Attachments:

Board Report

A - Monterey County Leave Donation Program and Sick Leave Bank Res. No. 90-484

B - P-123 Monterey County Catastrophic Leave Donation Program and Donated Leave Bank Policy Redline

C - P-123 Monterey County Catastrophic Leave Donation Program and Donated Leave Bank Policy

D - Resolution

Legistar File Number: 21-221
