Kiel Memorial Vacation/PTO Donation Program

The Duke University Vacation and Duke University Health System Paid Time Off (PTO) Donation Program allows employees the opportunity to donate accrued vacation or PTO Short Term Bank (STB) hours to fellow employees who have experienced a catastrophic illness or injury and who have exhausted all accrued time, thus resulting in a prolonged, unpaid leave of absence. The illness or injury must either be the employee’s or that of an immediate family member.

Eligibility

In order to be eligible to receive a donation from the Kiel Memorial Voluntary Vacation/PTO Donation Program, you must meet all of the requirements listed below:

- Regular employees of Duke University or the Duke University Health System.
- Duke employees with a work schedule of at least 20 hours per week.
- Employed by Duke for at least 90 consecutive days.
- Absence of any disciplinary warnings or suspension.
- Need for donation must be due to a catastrophic medical event which requires the employee to be out of work for at least 4 weeks.
- During an employee’s first year of employment, donations must be specified for that employee. Recipients will not be eligible for the general leave pool during their first year of service.

Donations & Recipients

Donations

- Any eligible employee may donate their accrued vacation or PTO STB in 4-hour increments.
- Donations cannot exceed 50% of the donating employee’s vacation balance (University and Medical Center) or PTO (STB) balance Duke University’s Health System.
- Donations may be made at any time, but will not be returned once donated.
- Vacation or PTO not yet accrued may not be donated.
- Donations from Duke University Health System employees cannot be deducted from and/or reduce the required 15 PTO days per year that must be taken for personal use.
- Donors may or may not want to specify a particular recipient.
- Donations may not be rescinded or returned in part or whole to donors.
- Donations shall be kept confidential unless the donor has signed a release of confidentiality and requests that their donation is identified.

Recipients

- The donation is paid per normal payroll schedule up to a maximum of 13 weeks (520) hours within a twelve-month period.
- Recipients of donated hours shall remain anonymous unless the recipient provides written consent authorizing the release of information.
- In order to be eligible to receive donated leave, the employee must not be under any disciplinary warning or suspension.
- Need for donation must be due to a catastrophic medical event which requires the employee to be out of work for at least 4 weeks.
- During an employee’s first year of employment, donations must be specified for that employee. Recipients will not be eligible for the general leave pool during their first year of service.

For further information or to apply for the Kiel Memorial Vacation/PTO Donation Program as a Donor or Recipient, please contact Bill Hobbs or Gayle James in the Engineering & Operations Human Resources office.
Frequently Asked Questions

Can donors give Sick Leave hours or other forms of leave?

Leave donated by employees for use in the Kiel Memorial Voluntary Vacation/PTO Donation Program must be vacation or paid time off from the short term bank (PTO STB). This program requirement reflects the design of similar benefits programs at other institutions. Furthermore, stipulating that the transfer of leave hours in this program must be vacation or PTO STB allows the program to be structured as a payroll practice rather than a funded benefit or ERISA program (see questions 1 and 2 for related information).

Can donors to the Vacation/PTO Donation Program claim a tax deduction? Is the compensation received by recipients taxable?

Employees who donate leave neither realize any income nor incur any deductible expense or loss in connection with the donation. Donated leave is treated as taxable compensation to the recipient.

Is retroactive participation in the program allowed?

The nature of the emergency or catastrophic event itself may prevent an employee from filling out an application for leave-sharing; thus, requests may be made retroactively.

Procedures

Donors

- The donor must complete a Vacation or PTO Donation Form.
- The Donor Form is forwarded to the donor’s supervisor, Benefits will coordinate with Payroll to ensure proper recording of reduction in accrued vacation/STB balances and payment to the recipient.

Recipients

- The employee’s request for participation in the Vacation or PTO Donation program is submitted to their supervisor for documentation and forwarded to Benefits for processing.
- Certification of a qualifying medical condition is required from an eligible health care provider. Conditions that are certified for periods less than 13 weeks (520 hours) are eligible to receive time from the Vacation or PTO STB donation limited to that time certified by the health care provider. If the entire 13 weeks (520 hours) are not used, eligibility may be renewed within the designated 12-month period not to exceed 13 total weeks (520 hours).
- Benefits will coordinate with Payroll to ensure proper recording and payment of donated Vacation or PTO STB hours.
- All applications and nominations for leaves, as well as medical information, are confidential and are not included as part of the employee’s personnel file.

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