



KNIGHTS CARE LEAVE SHARE

COVID-19 Major Disaster Leave-Sharing Plan

This COVID-19 Major Disaster Leave-Sharing Plan (the “Plan”) is hereby established by the University of Central Florida in response to the major disaster declaration issued by the federal government under the Stafford Act, in order to address the adverse impacts of the evolving coronavirus pandemic on our employees. The Plan allows an employee leave donor to deposit his or her personally accrued annual or sick leave into a UCF-sponsored leave bank for use by other employees who have been adversely affected by the COVID-19 pandemic and have exhausted all of their personally accrued leave. An employee is adversely affected if the disaster has caused severe hardship to the employee, or to his or her immediate family members, that requires the employee to be absent from work. Examples of hardship include personal medical emergencies, quarantine and/or self-isolation mandates, or inability to work or telework due to a government stay at home order. A committee sponsored by UCF Human Resources will evaluate whether an employee meets the hardship criteria before granting leave awards from the bank. The committee shall have the right to request additional information from an employee in order to assess the hardship criteria.

Leave Donors

All leave donations are made to the Plan bank for collective use and cannot be designated for any specific recipient.

All leave donations are voluntary and must be initiated through a written request by the leave donor on a UCF-provided leave donation form. Leave donors may contribute leave up to the amount that they would normally accrue during the year across both annual and sick leave, but must donate at least 40 hours. Emergency paid sick leave under the federal Families First Coronavirus Response Act is not eligible for donation.

Donor Employee Classification	Maximum Donation of Accrued (Combined Sick and Annual) Leave Hours	Combined Hours Retained in Donor’s Accrued Leave Balances
Executive Service	369	369
9-Month Faculty	104	104
12-Month Faculty	280	280
A&P and USPS Exempt	280	280
USPS Non-Exempt (0-5 years of service)	208	208
USPS Non-Exempt (6-10 years of service)	234	234
USPS Non-Exempt (10+ years of service)	260	260



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[For example, a 12-month leave-accruing faculty or A&P employee with a 1.0 FTE would be limited to an annual donation of 280 hours. The leave donor's combined sick and vacation balances must be at least 280 hours after any donation is deducted.]

Leave Recipients

All leave recipients must be in a leave-accruing appointment in order to receive leave and must have exhausted all leave personally accrued to the recipient (e.g., annual, sick, emergency paid sick leave or emergency family and medical leave under the Families First Coronavirus Response Act, compensatory leave, etc.). Post-doctoral employees, medical residents, and OPS employees are not eligible to receive leave under this disaster leave sharing plan.

Each leave recipient who receives donated leave from the leave bank will be paid at his or her normal rate of compensation. Each leave recipient must only use the leave received under this Plan for reasons related to the COVID-19 major disaster, as described above. Hours will be proportionally awarded based on FTE, in increments of up to 80 hours, based on a 1.0 FTE. Upon exhaustion of all accruals, a leave-accruing employee may request up to 80 hours (based on 1.0 FTE), which if awarded, can be used over multiple payroll periods to provide prolonged income or to cover payroll-deducted benefit premiums. Employees may make multiple requests up to the established limit (up to a total of 280 hours based on the 1.0 FTE 12-month faculty example); however, subsequent requests may be fulfilled in the order in which requests are received and requests from employees who have not already received donated leave will take precedence. A leave recipient may not convert leave received under the Plan into cash in lieu of using the leave.

Guidelines

Leave may be donated, received, and applied during the periods of time the COVID-19 pandemic qualifies as a major disaster under IRS Notice 2006-59 and the Stafford Act. Any unused donated leave remaining in the bank at the time the COVID-19 pandemic no longer qualifies as a major disaster will be returned to the leave donors within a reasonable timeframe. The amount returned to each leave donor will be in the same proportion as the amount of leave donated by the leave donor bears to the total amount of leave donated to the bank on the account of the COVID-19 major disaster.

Leave donors may not claim an expense, tax deduction, or charitable contribution for any leave donated through this Plan. Additionally, all paid leave granted to leave recipients under the Plan is considered wages and is subject to Federal Insurance Contribution Act (FICA), Federal Unemployment Tax Act (FUTA), and other federal, state, local, or municipal tax withholding requirements.