

PTO Donation Form

Policy Summary:

NSM recognizes employees may have a family medical emergency or be affected by a major disaster, resulting in a need for additional time off in excess of their available Paid Time Off (PTO) bank. To address this need, all eligible employees will be allowed to donate accrued PTO from their unused balance to coworkers in need of additional time, in accordance with the policy outlined below. PTO donation is strictly voluntary.

Recipient Eligibility

- The recipient's PTO bank must be exhausted before being considered for a donation.
- Employees may receive no more than 160 hours (4 weeks) of donated PTO within a rolling 12-months. Donated PTO must be used within 6 months of donation.
- Donated PTO will always be valued at the recipient's rate of pay.

Donor Eligibility

- The minimum number of PTO hours that an eligible employee may donate is 8 hours.
- Employees with Discretionary PTO banks are disqualified from donating time.
- RTS, ATP, and Access Sales employees who do not report time off may also be disqualified from donating time.
- The maximum number of PTO hours that an eligible employee may donate is no more than 50% of the employee's current balance.

Other Considerations

- Employees donating PTO may not claim an expense, a tax deduction or a charitable contribution for any of the donated time.
- All PTO granted to the recipient employee is considered wages and is subject to appropriate tax withholdings.
- The liquidation of PTO for cash is not permissible under this plan.

Donor's Name: _____ **Date:** _____

Method for Donation: Choose an item.

If Direct Donation, Name of Intended Recipient: _____

Number of PTO Hours Donated: _____

Donor's Signature: _____

For Human Resources Use

Donation Approved On: _____

Recipient of PTO Donation: _____

Number of PTO Hours Received: _____

Payroll Notified/Updated UKG: _____