

FAMILY LEAVE POOL VS SICK LEAVE POOL

Family Leave Pool (FLP)	Sick Leave Pool (SLP)	
The birth of a child	The birth of a child up to 12 weeks for a birth mother , 80-hour minimum threshold. For the birth of a child a father may use sick leave in conjunction with the child’s birth only if the child is actually ill or if there is an extenuating circumstance with the spouse	SLP for the birth mother is based on supporting medical documentation while she recovers from childbirth. FLP used by the father would be taxable to the donor.
The placement of a foster child or adoption of a child under 18	An employee who adopts a child younger than 3 years old would be granted 6 weeks	FLP for a Child older than 3 would be taxable to the donor
A serious illness to an immediate family member or the employee	A serious illness to an immediate family member or the employee	SLP already offers this option for immediate family member
An extenuating circumstance created by an ongoing pandemic	A serious illness to an immediate family member or the employee	Both SLP and FLP offer the same leave based on medical documentation during a pandemic

When donating to the **Family Leave Pool** an employee will be asked if the leave donated is on a taxable or non-taxable basis. **Non-taxable** indicates the recipient has medical documentation and therefore the donor will NOT be taxed. **Taxable** donations will be used for employees whose need for time off is **not** considered a “medical emergency” by the Internal Revenue Service (**examples are bonding with a new child and minor illnesses**).

If you chose to donate time on a taxable basis (federal 22% + Medicare 1.45% + Social Security 6.2% = 29.65%), you will be taxed on the entirety of your donation. The hours donated will be multiplied by your hourly rate of pay and added to a future paycheck. The donor’s department pays matching Medicare and Social Security taxes = 7.65%

For example: if an employee that makes \$60,000 a year donated 40 hours the donor would be taxed \$342.12 and the donor’s department would be taxed \$88.27.

Similarities:

Both **Sick Leave Pool** and **Family Leave Pool** require employees to exhaust their own leave first.

Differences:

- Family Leave Pool **does not allow** for Direct Donations to another employee.
- Family Leave Pool hours can be used for an employee that doesn’t have 80 hours to qualify for Sick Leave Pool threshold.