

UNIVERSITY OF HOUSTON SYSTEM  
ADMINISTRATIVE MEMORANDUM

**SECTION: Human Resources**

**NUMBER: 02.D.09**

**AREA: Leave Entitlements**

**SUBJECT: Sick Leave Donation**

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1. PURPOSE

This document provides information about the University of Houston System's (UHS) policy regarding direct donation of sick leave hours to a specific employee.

2. POLICY

In compliance with the requirements of [Texas Government Code, Section 661.207](#), state employees may voluntarily donate any amount of accrued sick leave to another state employee with the same agency.

3. DEFINITIONS

- 3.1. Agency: Each UHS university is a separate agency for the purpose of this policy.
- 3.2. Eligible Donors: Employees whose primary job is at the same university as the recipient and who have available sick leave balances.
- 3.3. Eligible Recipients: Those employed in any job that is eligible for sick leave accrual at the time of sick leave donation and who have exhausted all accrued sick leave, compensatory leave, extended sick leave, sick leave pool, vacation, and any other paid leave times to which they are entitled. Participant is eligible to receive the donation at time of hire.
- 3.4. Immediate Family: Immediate family is defined as those individuals who reside in the same household and are related by kinship, adoption, or marriage, as well as foster children certified by the Texas Department of Protective and Regulatory Services. Minor children of the employee, whether or not living in the same household, will be considered immediate family for purposes of regular sick leave. An employee's use of sick leave for family members not residing in that employee's household is strictly limited to the time necessary to provide care and assistance to a spouse, child, or parent of the employee who needs such assistance as a direct result of a documented medical condition. For the purpose of this policy, parent does not cover parents-in law of the employee.
- 3.5. Medical Emergency: A major illness or other medical condition (i.e., heart attack, cancer, etc.) of the employee or the employee's immediate family that requires a

prolonged absence from work, including intermittent absences that are related to the same illness or condition, and is certified as a medical emergency by the licensed practitioner who is treating the employee or the employee's immediate family member.

- 3.6. Service Credit: The number of years that a person has worked which count toward benefits in their retirement plan.

4. **SICK LEAVE DONATIONS**

- 4.1. Donations of sick leave are voluntary and may be made at any time during the year.
- 4.2. Eligible donors may donate any amount of sick leave hours, up to and including their total sick leave balance, but may not donate more sick leave than will be accrued in one year.
- 4.3. Donations of sick leave are irrevocable.
- 4.4. Per Internal Revenue Service (IRS) guidelines, the eligible donor and/or the eligible recipient may be responsible for associated payroll taxes based on their own current salary and exemptions. If the donation is determined to be for a medical emergency, it may be received without payroll tax consequences for the donor and/or the eligible recipient.
- 4.5. An eligible donor may not accept any remuneration or gift in exchange for donated leave.

5. **SICK LEAVE RECEIPT**

- 5.1. Sick leave donations are voluntary and there is no limit on the amount of donated sick leave an employee can use.
- 5.2. Donated sick leave may only be used under the usual provisions of sick leave usage as defined by [SAM 02.D.01, Vacation and Sick Leave](#), and university policy.
- 5.3. An eligible recipient may not receive donations if they have not exhausted all forms of paid leave available to them.
- 5.4. Eligible recipients will not receive service credit for any sick leave donated under this section that is unused on the last day of employment.
- 5.5. Donated sick leave hours cannot be transferred to another state agency.

- 5.6. The estate of a deceased employee is not entitled to payment for unused sick leave acquired by that employee via leave donation.
- 5.7. Unused sick leave donations cannot be transferred to the sick leave pool or to another eligible recipient upon separation from the component university.
- 5.8. Anonymity of sick leave donations cannot be guaranteed.
- 5.9. An eligible recipient may refuse donated sick leave.

6. REVIEW AND RESPONSIBILITY

Responsible Party: Associate Vice Chancellor for Human Resources

Review: Every five years

7. APPROVAL

Approved:                   /Raymond Bartlett/                    
Senior Vice Chancellor for Administration and Finance

                  /Renu Khator/                    
Chancellor

Date:                   August 8, 2024