

Avera Administrative Policy

Policy Title: Paid Time Off Foundation Donation	Policy Number: 763
Policy Sponsor: Kim Jensen	Policy Category: Human Resources
Effective Date: February 14, 2014	Approval Signature/Title:
Approval Date: February 18, 2014	Kim Jensen, EVP – Chief Human Resources
Revision Date: January 8, 2020	Officer

PURPOSE:

To provide Avera employees with an option to donate Paid Time Off (PTO) to the Avera Foundation (“PTO Avera Foundation Donation”).

POLICY STATEMENT:

This policy establishes a process for employees to use PTO to donate to the Avera Foundation and places requirements and limits on the donation to ensure compliance with IRS requirements.

POLICY SCOPE:

This Policy applies to all owned and leased Avera entities.

DEFINITIONS:

None.

POLICY IMPLEMENTATION:

1. The PTO Avera Foundation Donation request must be a minimum of eight (8) hours and the employee must retain a PTO balance of at least forty (40) hours after the request has been processed.
2. Requests to donate PTO to the Avera Foundation may be made every pay period via the attached PTO Avera Foundation Donation Form that is submitted to Human Resources or via electronic election during the annual giving campaign. Payroll will process PTO Avera Foundation Donations on the next regular pay cycle.
3. Once PTO time is donated to the Avera Foundation, it cannot be reclaimed.
4. The donation of PTO hours is taxable under IRS rules. Avera will report the PTO Avera Foundation Donation as taxable wages on the employee's paycheck in order to withhold the appropriate taxes. Avera encourages employees to consult with tax professionals if there are questions regarding the tax treatment of PTO Avera Foundation Donations.

Exceptions:

None.

Attachments:

None.

Review Frequency:	36 months
Review Completion Dates/Name of Reviewer:	January 8, 2020/HR
References:	
Legal/Compliance Review:	January 8, 2020/Legal

This policy was developed as a guide and is not intended to define any employment standard and does not suggest or provide contractual rights of employment. This policy should be used as a guide, however, unless prevented by law. Avera leaders may deviate from this guide to respond to individualized circumstances.