In response to the needs of employees whose schedules have been adversely impacted by the COVID-19 crisis, the University of Southern California has created a Major Disaster Leave Sharing Plan. This plan’s intent is to allow employees to voluntarily donate unused and accrued vacation, PTO, or winter recess time to those who are absent from work as a result of a major disaster and who have exhausted paid leave available to them. The below outlines some of the Frequently Asked Questions regarding this plan:

**Employee Frequently Asked Questions**

**General Questions**

Q: What is major disaster leave?
   A: Major disaster leave is available to classified employees when the employee or a member of his/her family experiences a severe hardship causing the employee to be absent from work and the employee has exhausted all available vacation, PTO, or winter recess time. Under this program, a major disaster applies in the case of a declared Natural Disaster. Refer to the USC Major Disaster Leave Sharing Plan for further definitions.

Q: How do I participate in this plan?
   A: Employees interested in participating in the Major Disaster Leave Sharing Plan should access the Employee Gateway, and complete the appropriate Donor or Request form. Forms should be submitted to their designated HR Partner for review and verification.

Q: How do I verify I am eligible to donate or receive hours?
   A: Participants in this plan must be employees of USC and must be in a position that accrues vacation, PTO, or winter recess time and have been employed with USC for at least one year. Donors must have adequate time to donate, and Recipients must have exhausted their own vacation, PTO, winter recess time. In addition, Recipients must be experiencing a severe hardship, must not be receiving any other forms of wage replacement, to include short- or long-term disability, workers compensation, paid family leave, sick leave, unemployment, or other forms of paid leave, and must have not received more than 160 donated hours within a rolling 12-month period under the Major Disaster Declaration.

Q: I’m currently on furlough, am I eligible to participate in the Major Disaster Leave Sharing Plan?
   A: Yes, so long as the employee on a furlough meets the eligibility requirements listed above. Employees should access the Employee Gateway and review the eligibility rules for recipients. If eligible, the employee should complete an application and submit it to their HR Partner for review and verification.

   Prospective Donors and Recipients should verify eligibility with their HR Partner.

**Donor Questions**

Q: How do I donate hours to the Major Disaster Leave Sharing Plan?
   A: Eligible employees may donate a minimum of 7.5 hours and a maximum of 50% of their current vacation bank. Eligible employees who work less than full-time may make donations in four-hour increments. Interested donors should visit the Employee Gateway, download the donor form, complete, and submit to their HR Partner. Once approved, the form is submitted to human resources and payroll where the balances are transferred to the disaster leave bank.

Q: Am I taxed on my donation?
A: No. The Major Disaster Leave Sharing plan is a qualified plan under the IRS, allowing employees to donate time tax-free.

Q: Are donations reflected on my pay stub?
   A: Yes. Once donations are approved, a withdrawal of vacation, PTO, or winter recess hours will be reflected on the employee’s pay stub.

Q: May I claim my donation as a gift on my taxes?
   A: No. Due to the tax benefits under this program, donations are not considered gifts and cannot be considered as a gift or philanthropic contribution on the employee’s tax filing.

Q: If I donate time now but needing time in the future, am I eligible?
   A: Yes, so long as the past donor meets all recipient eligibility requirements at the time of application, they are eligible to receive time under this program.

Recipient Questions
Q: How do I request relief under this program?
   A: Prospective recipients should access the Employee Gateway and review the eligibility rules for Recipients. HR Partners have been trained around the rules of this program and can provide further guidance or clarification needed. If eligible, prospective recipients should complete a request form and submit it to their HR Partner. Once approved, the application will be verified with benefits and then submitted for committee review and approval.

Q: If my application is approved, will I automatically receive requested relief?
   A: No. This program is incumbent upon donations voluntarily surrendered by fellow employees. Accepted applicants are entered into a queue, and funds are distributed accordingly. The review committee is responsible for ensuring all applicants are considered equally.

Q: How much time will I receive?
   A: Eligible recipients who are approved to receive funds will be eligible to receive the equivalent of one-week of regularly scheduled hours (capped at 40 hours) if non-exempt or a maximum of 40 hours if exempt.

Q: Can I receive more than 40-hours of donated time?
   A: Each approved recipient will receive the equivalent of one-week of the employee’s regularly scheduled hours up to a maximum of 40-hours per application. However, eligible recipients are encouraged to reapply as needed. An eligible recipient may receive up to 160-hours within a rolling 12-month period.

Q: Am I taxed on the benefit I receive?
   A: Yes. Received donations are considered wages of the Recipient and will be taxed accordingly.

Q: Are there additional withholdings that will be deducted from received wages?
   A: Yes. All regular withholdings will be deducted from received wages as typically administered.

Q: How will I know if I have been approved to receive funds?
   A: All applicants will receive a confirmation via email regarding their applications. Applicants will receive one of the following notifications: 1) You have been approved to receive funds and
funds are available, 2) You have been approved to receive funds but funds are not yet available, or 3) You have not been approved to receive funds.

Q: How long will it take to receive the funds?
A: The committee will review applications weekly. Once approved with funds available, the committee will communicate across payroll and HRIS to deliver funds to the Recipient. Funds will be distributed during normal payroll cycles. If the Recipient requires funds in an emergent situation, such need should be included in their application.