

Hurricane Katrina Programs Support Employee Assistance with Relief Efforts

Hurricane Katrina's devastating aftermath continues to impact lives every day. For UCSC employees interested in assisting with the ongoing Hurricane Katrina relief efforts, the University of California is implementing two programs in which staff can participate:

- Emergency Vacation Leave Sharing Program
- Temporary Vacation Leave Conversion Program

Emergency Vacation Leave Sharing Program

The Emergency Vacation Leave Sharing Program (EVLSP) is a temporary program that allows an employee to donate accrued vacation credits to another employee when the recipient employee:

- Needs to assist family or friends who have been directly affected by Hurricane Katrina, or
- Is participating in disaster relief work, but is not eligible for administrative leave with pay or leave of absence with pay (APM-758), and
- Lacks sufficient vacation balances or other paid leave credits to cover their absence

UCSC Catastrophic Leave Donation Program and Procedures will be applied in determining the methods for donating and tracking vacation credits. Employees and supervisors will need to submit requests to their appropriate SHR Service Team or Academic Divisional Coordinator.

Requests may be granted through June 30, 2006.

Application of the program to exclusively represented employees is subject to union notice.

Temporary Vacation Leave Conversion Program

The Temporary Vacation Leave Conversion Program (TVLCP) is a temporary program in response to Hurricane Katrina pursuant to guidelines established by the IRS. Under this program, employees may convert accrued vacation credits into cash contributions for donations to qualified tax-exempt organizations providing disaster relief.

The University will make donations directly to the organizations on behalf of the employees. In accordance with IRS regulations, employees who donate accrued vacation leave credits will not pay taxes on the value of the leave, and the donation amount will not be included in employee income reported to the IRS. Since the IRS will not tax the donation amount, employees may not claim this donation as a charitable deduction on their tax returns.

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The organizations to which donations may be made are the Red Cross (Hurricane Katrina Relief), Habitat for Humanity (Operation Home Delivery) and United Way (Hurricane Katrina Relief Fund).

The TVLCP is available between November 1, 2005 and October 31, 2006. (Donations must be sent to the organizations by December 31, 2006, per the IRS requirements).

Employees need to coordinate their requests with their department and the department may assess the request based upon funding considerations.

Employees must complete the TVLCP Employee Request form to participate in the TVLSP Program.

For additional information regarding the TVLCP, employees may contact either their appropriate SHR Service Team or Academic Divisional Coordinator.