



Sick leave donations will be considered a taxable event to the donor unless the situation qualifies as a medical emergency pursuant to IRS guidelines. For sick leave donation purposes, a medical emergency is defined as “a major illness or other medical condition that requires a prolonged absence from work (40 hours), including intermittent absences that are related to the same illness or condition”. Donations not qualified as medical emergencies will have the cash value of the donated sick leave included in gross income of the donor, and will be treated as wages for employment tax purposes. Such wages will be considered a lump sum payment.

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