PURPOSE:
To provide standards for granting paid time away from work for Legacy Health employees.

POLICY:
Annual Paid Leave (APL) provides employees a specific number of paid hours each year for holidays, vacation, illness, and other personal absences. Eligibility, accrual, use and payout of APL are defined below. When an employee is covered by a union contract, the contract language will prevail.

DEFINITIONS:
1. Adjusted Hire Date

The date in employment history that the employee was first eligible to accrue Annual Paid Leave (APL) provided they have not experienced a break-in-service of twelve months or more.

2. Exempt Employee

Employees exempt from the overtime and minimum wage provisions of the Fair Labor Standards Act. Exempt employees are not eligible for daily or statutory overtime or other forms of hourly premium pay.

3. Full-Time Equivalent (FTE)

2,080 hours divided by an employee's annual budgeted hours. On call, per diem, supplemental and temporary employees have an FTE equal to zero (0).

4. Pay Period

Fourteen (14) consecutive calendar days encompassing two (2) complete workweeks on which payroll calculations are made.

5. Regular Full-Time Employee

Non-exempt employees who have been hired to regularly work 72 or more hours per pay period or exempt employees who are employed in a position that is budgeted at a full-time equivalent of .9 or greater.
6. Regular Part-Time Employee

Non-exempt employees who have been hired to work 71 or fewer hours per pay period or exempt employees who are employed in a position that is budgeted at a full-time equivalent of .89 or less.

PROVISIONS:

1. Eligibility

All regular full-time and part-time employees shall accrue APL, except union employees covered by alternate paid leave provisions.

Temporary, on-call, supplemental, per diem employees, and resident physicians do not accrue APL. Instead, such employees accrue sick time pursuant to Section 10 of this policy.

2. Initial APL balance

a. New employees and former employees who are rehired into an APL eligible position will receive an initial (frontloaded) APL balance of either 40 or 20 hours, depending on their budgeted hours (FTE).
   1) 40 hours for 0.51 to 1.0 FTE
   2) 20 hours for 0.10 to 0.50 FTE

b. Active employees who have a status change from a position not eligible for APL to a position eligible for APL will not receive an initial frontloaded APL balance.

c. Employees who are rehired within 12 months are not eligible for an initial frontloaded APL balance.

3. Accrual

a. Eligible employees accrue APL at a rate determined by their years of continuous service and their employment category. For example: employees hired on or after January 1, 1996, who work 80 hours per pay period accrue APL according to the following schedule:

<table>
<thead>
<tr>
<th>Months of Continuous Service Hire Dates January 1, 1990 to Present</th>
<th>Hourly Accrual Rate</th>
<th>Maximum Annual Accrual (in hours)</th>
<th>Maximum APL Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manager &amp; Director</td>
<td>0 to 12</td>
<td>.0847</td>
<td>176</td>
</tr>
<tr>
<td>Physician &amp; Mid-level Providers</td>
<td>0 to 60</td>
<td>.0952</td>
<td>200</td>
</tr>
<tr>
<td>Staff</td>
<td>61 to 120</td>
<td>.1347</td>
<td>280</td>
</tr>
<tr>
<td>61 to 120</td>
<td>121 to 180</td>
<td>.1347</td>
<td>280</td>
</tr>
<tr>
<td>121 to 180</td>
<td>181 to 240</td>
<td>.1424</td>
<td>296</td>
</tr>
<tr>
<td>181 to 240</td>
<td>241 or more</td>
<td>.1462</td>
<td>304</td>
</tr>
</tbody>
</table>
b. Employees eligible for an initial APL balance will not accrue additional APL until they have worked enough eligible hours to accrue hours equal to the initial frontloaded amount.

c. Grandfathered accrual rates: Employees who were employed at Emanuel Hospital or the System Office and whose original hire date was prior to January 1, 1990 and who have been continuously employed since that date, accrue at the rate established prior to January 1990, or the current APL rate, whichever is greater.

d. APL accrual for employees who work less than 80 hours per pay period is earned at the hourly accrual rate for actual hours worked.

e. Rehired employees, at Legacy Health's discretion, may have their accrual rate or balance modified for strategic business reasons, as approved by the Sr. Vice President responsible for Human Resources.

f. APL accrues on eligible hours worked up to the maximum annual accrual limit for eligible employees. Once employees reach their annual accrual, they will no longer accrue hours until the next January.

1) Examples of earnings in which APL does accrue include, but are not limited to:
   - hours worked in the pay period;
   - paid time off taken as APL and Extended Illness;
   - overtime and call worked;
   - both voluntary and required time off, paid or unpaid, taken due to reduced workload;
   - paid jury duty and bereavement leaves;
   - education, meetings and orientation time; and
   - temporary light duty work assignments.

2) Examples of earnings in which APL does not accrue include, but are not limited to:
   - compensation that does not include hours paid at a minimum of the employee's base rate (e.g., standby hours or pay);
   - hours above the maximum annual accrual limit;
   - unpaid leaves of absence or unpaid time due to layoff;
   - the value of accrued APL paid as a cash payment (APL "cashout");
   - APL lump sum payments on termination;
   - severance hours;
   - paid benefits such as education assistance, flexible credits and mileage reimbursement;
   - disability pay, including STIS and LTIS;
   - workers' compensation benefits; and

<table>
<thead>
<tr>
<th>Months of Continuous Service Hire Dates Prior to January 1, 1990</th>
<th>Hourly Accrual Rate</th>
<th>Maximum Annual Accrual</th>
<th>Maximum APL Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-60</td>
<td>.1000</td>
<td>208 (26 days)</td>
<td>480 hours</td>
</tr>
<tr>
<td>61-120</td>
<td>.1193</td>
<td>248 (31 days)</td>
<td>480 hours</td>
</tr>
<tr>
<td>121 or more</td>
<td>.1385</td>
<td>288 (36 days)</td>
<td>480 hours</td>
</tr>
</tbody>
</table>
• Remuneration received as bonus or commission.

g. There is no accrual of additional time off for illness under previous Extended Illness (EI), Extended Disability (ED), or Sick Leave Bank programs. Employees who have previously accrued hours under these programs will retain the hours in their bank. An employee may access EI, ED, or Sick Leave Bank on the fourth (4th) day due to illness and on the first (1st) day due to inpatient hospitalization.

h. When employees become eligible for a higher accrual rate, the new rate begins on the first day of the pay period in which the employee’s adjusted hire date falls.

i. Regular employees who change to supplemental, on-call, or per diem status are paid for any accrued APL at the time of the change. Extended Illness and Extended Disability hours, if any, are frozen and are not available for use during the changed status unless required by law. If such an employee returns to regular full or part-time status within 12 months of the status change, frozen Extended Illness and Extended Disability hours are once again available for use and APL accrual begins again at the years of service accrual rate in force at the time of the employee's adjusted hire date.

j. At the point that an employee reaches the maximum APL balance, the employee will cease to add more time to his/her bank. Once the employee’s APL balance drops below the maximum (due to use, cashout, or gifting of APL), the employee will begin to accrue APL again at the employee's normal accrual rate based on hours the employee works after the accruals restart (subject to any annual accrual limits). The forfeited hours that were missed due to hitting the APL bank maximum still count towards the employee’s annual APL accrual limit. See the example below:

<table>
<thead>
<tr>
<th>APL Accrual Cap Example</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current APL Balance</strong></td>
</tr>
<tr>
<td>475</td>
</tr>
<tr>
<td>480</td>
</tr>
</tbody>
</table>

4. Use of APL

a. Requests for scheduling time off will be made in conjunction with departmental needs and be consistent with established departmental procedure. Requests for pre-planned voluntary APL are granted at the department manager's discretion.

b. Non-exempt employees are required to use available APL when taking any time off from work with the exception of operating unit requested absence (refer to Compensation and L-Time FAQ in the e-mail shared folders), holidays, and workers’ compensation. However, APL may be used to supplement workers' compensation to 100% of gross wages.

c. Exempt employees by definition under the Fair Labor Standards Act (FLSA) are paid on a salaried basis regardless of the number of hours worked in a workday. Except as otherwise required by this policy, exempt employees must charge APL in full day increments. Hospital requested absence without pay for exempt employees must be
imposed only in full week increments. (See Policy 500.105, Fixed Staff Temporary Cost Reduction policy.)

d. Exempt employees who do not work on Legacy recognized holidays, which fall on a regularly scheduled workday for the employee, must use APL. (If the employee does not have sufficient APL to cover the Legacy recognized holiday, please refer to the L-Time policy or the Compensation and L-Time FAQ on the e-mail shared folders.) If a Legacy recognized holiday falls on a day that is not a regularly scheduled workday for the employee, e.g., a Saturday or Sunday, the exempt employee would not use APL for the holiday.

e. Exempt employees may work on a Legacy recognized holiday only if necessary to complete their job obligations, as approved by employee’s supervisor. This work time would be recorded as regular time (EXE).

f. ENP (Exempt No Pay) may only be used by exempt employees for full day absences taken voluntarily at the employee’s discretion. ENP may not be recorded on a Legacy recognized holiday (see section 4) or any other complete facility shutdown. Any day where the employee has the option to work and chooses not to for personal reasons, such as illness or vacation, may be recorded as ENP. Exempt employees must use APL to cover such absences before recording ENP.

g. APL and Extended Illness and Extended Disability hours are paid at the employee’s regular base rate and include shift differential for those employees who regularly work a shift qualifying for differential.

h. APL may be used to supplement Short-Term Income Supplement (STIS) and Long-Term Income Supplement (LTIS) to 100% of gross wages.

i. APL can be donated through the Gifted Paid Leave program to another eligible Legacy employee (see section 9).

j. The first 40 hours of APL-Ill used in each calendar year are protected hours for purposes of the City of Portland’s Sick Time Ordinance. See Section 10 for more information.

5. Holidays

The following six (6) days are Legacy recognized holidays, and are observed on the calendar days on which they fall:

- New Year’s Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day
- Veteran’s Day

In addition to the above Legacy recognized holidays, Oregon law requires employers to ensure that eligible employees who are otherwise scheduled to work on Veteran’s Day may
take the day off upon request if they meet the criteria listed below. The day off is unpaid unless the employee chooses to use accrued APL.

To qualify, employees must have:

- Either served on active duty with the U.S. Armed Forces for at least 179 consecutive days, or been released from duty due to a service-connected disability or served in a combat zone; and
- Been discharged under honorable conditions; and
- Made the request for the day off with at least 21 days' advance notice.

Managers must respond to the request at least 14 days prior to Veteran's Day.

Non-exempt employees not working on a holiday may use available APL (unless the holiday falls on their regular day off) or may take the day without pay. Except for Veteran's Day leave described above, exempt employees who do not work on a Legacy recognized holiday must use available APL and may not take the day off without pay (ENP).

6. Transfers

a. Regular, benefited employees transferring within the organization will get credit for prior eligible years of service within Legacy Health for the purposes of determining benefit eligibility and/or accrual rates for APL

b. When transferring a regular, benefited employee from one Legacy operating unit to another, accrued APL, and any remaining balances from Extended Illness and Extended Disability banks, is transferred to the new operating unit.

7. Lay Off

a. Employees whose positions are eliminated through a reduction in force are paid for accrued APL at the time of separation.

b. Employees rehired at any Legacy operating unit within 12 months of termination due to reduction in force will accrue APL at the accrual rate as of their adjusted hire date.

c. The remaining balance of the employee's Extended Illness Bank (EIB), Extended Disability Bank (EDB), Extended Illness (EI), Old Sick Bank (OSB), and/or Sick Bank (SB) at the time of reduction in force will be restored upon rehire if within 12 months of reduction in force.

8. Cash Out

a. If an employee has an APL balance greater than 100 hours, s/he may request a cash payout of the portion of his/her accrued APL that exceeds the 100 hours during the election period determined by Legacy, typically in the Fall in or around Annual Enrollment. Elections for an APL cashout made during the election period will be paid at a predetermined date in the next calendar year. Only one pre-elected cash payout may be issued each calendar year and the payout will not reduce an employee's balance to less than 100 hours.

b. In cases of financial hardship, employees may request a hardship cash payout. The employee must attest to a bona fide financial hardship and provide the amount of the
financial hardship on the request. The cash payout may not exceed the total amount of
the financial hardship. The amount of APL cashed out to meet the need of the hardship
will be determined by Human Resources. Employee's may elect to have the amount of
APL grossed up for tax purposes. If employee cashes down to zero APL hours, the
employee's manager will be notified electronically. Losing APL hours due to reaching
the APL accrual limit is not a bona fide financial hardship.

c. APL hours are paid at the employee's regular base rate and include shift differential for
those employees who regularly work a shift qualifying for differential.

d. Following IRS requirements, all cash payouts are subject to withholding as
“supplemental wages,” which may result in more withholding than on regular earnings.
403(b) and 457(b) deductions that are taken out of the regular paychecks as a
percentage will also be deducted from the cash payout amount.

e. Pre-elected cash payouts are paid on the date designated by Legacy in the subsequent
calendar year and will be included on the employee's paycheck.

f. Pre-elected cash out requests are irrevocable.

g. If the employee does not have over 100 hours in their bank at the time of the cash out,
no cash out will be made.

h. If the employee has over 100 hours but not enough hours to take their full pre-elected
cash out, the cash out will be reduced to leave 100 hours left in the employee's bank.

i. An approved hardship cash payout request is paid out as quickly as administratively
possible, usually within five business days or added to the next regular paycheck.

9. Payout at Termination or Retirement

When an employee terminates employment or retires from Legacy Health, any remaining
APL is paid at the employee's base rate, plus any applicable shift differential. Following IRS
requirements, this payout will be subject to withholding as supplemental wages.

10. Gifted Paid Leave (GPL)

a. Eligibility

The “Donator” and the “Recipient” have different eligibility requirements noted below.

Donator

- Minimum donation: GPL donation must be at least 4 hours.
- Maximum donation: Up to 80 hours of GPL per year.
- An employee can donate two times a year.
- After donation, employee must have at least 100 hours of APL remaining.
- Must complete GPL application, acknowledging donation is voluntary, intended as a
gift and is irrevocable.
Recipients

- Must be eligible to participate in the Legacy APL program.
- Must have incurred a “medical emergency,” which is defined as a medical condition of the employee or his or her family member that would require the employee’s prolonged absence from work and result in a substantial loss of income because the employee would have exhausted all of the paid leave available to him or her apart from the GPL.
- Must have an APL balance of 100 hours or less.
- APL balance must be used before GPL can be used.
- Eligible to receive up to a maximum of 480 hours of GPL in a calendar year.

b. Important Guidelines Regarding Payment of GPL

Donators

- If the donator elects to donate an amount that would reduce their accrued APL below 100 hours, the amount of GPL hours will be adjusted to maintain the required 100 hours of APL.
- Donated GPL hours do not count towards pension hours.
- APL does not accrue on donated GPL.
- Shift or pay differentials are not included in the GPL calculation.

Recipients

- GPL does not count towards pension hours.
- Will be responsible for all taxes associated with the payment of GPL, which is taxed as normal APL when it is used.
- The amount of GPL received will reflect differences in pay rates between the donator and the recipient. For example, if the donator’s rate of pay is twice the amount of the recipient’s, the recipient’s balance of GPL hours will increase at twice the rate at which the donator’s balance of APL decreases as a result of the donation.
- After APL is exhausted a recipient must use any available GPL.
- GPL is not eligible for cash out.
- GPL is only payable up to the maximum scheduled work hours for the recipient.
- You do not accrue APL or GPL on GPL used.
- GPL hours are paid at the employee’s regular base rate and do not include shift differentials for those employees who regularly work a shift qualifying for differential.
- If the recipient dies, the GPL balance will be paid to the beneficiary, subject to any applicable tax requirements.
- If the recipient terminates employment or transfers to a non-APL eligible position with Legacy, the GPL balance will be paid to the Legacy Helping Hands Fund for the applicable site.

10. City of Portland’s Protected Sick Time

a. Eligibility

All Legacy employees, regardless of work location (including Washington locations) and who are not entitled to APL as described elsewhere in this policy, are eligible for
Portland's Protected Sick Time. Employees who are entitled to APL as described elsewhere in this policy will not be entitled to additional sick time under this Section 10.

A worker supplied by a staffing agency or similar entity is considered an employee of the staffing agency and not an employee of Legacy Health for this purpose.

b. Accrual

Eligible employees begin accruing sick time on January 1, 2014, or at the date of hire, whichever is later. Eligible employees earn one hour of paid sick time for every 30 hours of work performed, and may accrue up to a maximum of 40 hours of sick time in a calendar year (January-December).

c. Use of City of Portland's Protected Sick Time

Employees are eligible to use sick time after the completion of 90 days of employment and when they have worked 30 hours in any one calendar year (January-December). After an employee satisfies the requirement in a year, the employee need not satisfy those requirements again on an annual or other basis unless the employee is separated from employment for more than six months. Eligible employees may begin using accrued sick time after 90 days of employment but may only use the paid sick time actually in their bank at the time of qualifying absence.

Eligible employees may use accrued sick time for the following reasons:

- For the diagnosis, care or treatment of the employee, or the employee’s covered family member, for mental or physical illness, injury or health condition and includes preventative medical care such as prenatal visits and routine medical and dental visits;
  - “Family member” means the eligible employee’s grandparent, grandchild, spouse, or Oregon-registered same-gender domestic partner, and the domestic partner’s child or parent; the employee’s stepchild, parent-in-law or a person with whom the employee was or is in a relationship of in loco parentis; and the employee’s biological, adoptive or foster parent or child.

- If the employee, or the employee’s minor child or dependent, is a victim of domestic violence, harassment, sexual assault or stalking as defined by Oregon law (ORS 659A.272) and requires leave for any of the purposes in that law;

- If the employee’s place of business is closed, or the employee’s child’s school or place of care is closed, by order of a public official due to a public health emergency;

- To care for a covered family member whose presence in the community would jeopardize the health of others, as determined by a lawful public health official or a licensed health care provider who is primarily responsible for providing health care to the family member; or

- If Legacy is required by law to exclude the employee from work for health reasons by law.
- Eligible employees may use accrued sick time to cover all or part of a shift for a qualified absence (as defined above).

- Employees may not use sick time if not specifically scheduled to work on the shift for which sick time is requested.

- Employees may trade shifts instead of using sick time, but are not required to do so, and are not required to find another to cover their shift when using sick time.

- If an employee does not trade shifts, is ill, and has an adequate paid sick time bank, they are required to use the paid sick time to account for the absence.

- Sick time runs concurrently with Oregon Family Medical Leave, Federal Family and Medical Leave and other leave where allowed by law.

- Employees using sick time pursuant to this policy will be paid for sick time at the base rate of pay and include shift differential for those employees who regularly work a shift qualifying for differential the employee would have earned during the leave or scheduled shift.

- Employees will not be paid for lost overtime, or other incentive pay. Generally, sick time pay will be included in the paycheck for the next payroll period after sick time is used.

- Sick time is meant to be used or carried over; any unused sick time will not be cashed out upon separation from employment.

d. Carry Over

Employees may carry over up to a maximum of 40 hours of accrued sick time for use in a subsequent calendar year, but may use only 40 hours of sick time each calendar year. Human Resources will keep records of accrued unused sick time for at least two years for employees that change status and are no longer eligible for Portland Sick Time, but are still active Legacy Health employees.

A quarterly report of sick time accrued and used will be provided to employees.

e. Employee Notice:

Employees must notify their supervisor/manager through the standard process for planned absences for their department for any foreseeable, planned sick time at least 30 days prior to the date the leave will begin or as soon as practicable.

Employees must also make a reasonable effort to schedule sick time in a manner that does not unduly disrupt the business and operations. Employees must inform their supervisor/manager of any change in the expected duration of sick time as soon as is practicable.

When the need for sick time is unforeseeable, employees must contact their supervisor/manager before the start of their scheduled work shift or as soon as practicable.
The consequences for failing to provide proper notice or to make a reasonable effort to schedule time in the least disruptive manner to the business and operations are that Legacy may deny the use and legal protections of sick time.

f. **Sick Time Documentation:**

Employees must complete sick time recordkeeping documentation on all qualified absences as required by Legacy.

Legacy reserves the right to ask for additional documentation if an employee takes more than three consecutively scheduled workdays as sick time. Legacy may require reasonable documentation showing that the employee was absent for an approved reason.

Reasonable documentation includes documentation signed by a healthcare provider, documentation for victims of domestic violence, harassment, sexual assault or stalking, or a signed personal statement that sick time was for a qualifying reason.

If Legacy suspects sick time abuse, including but not limited to repeated use of unscheduled sick time on or adjacent to weekends, holidays, vacations and paydays, Legacy may require documentation from a healthcare provider on a more frequent basis.

g. **No Discrimination or Retaliation:**

Legacy will not take retaliatory personnel action or discriminate against employees for using or requesting protected sick time. Employees at any Legacy facility located in the City of Portland may file a complaint with the Oregon Bureau of Labor and Industries if they believe that the City of Portland's protected sick time has been denied, or if they believe they have suffered retaliation for requesting or taking sick time. Employees are encouraged to discuss any concerns regarding sick time with Human Resources, or their supervisors.
Legacy Health
Annual Paid Leave (APL) Hardship Cash Payout Request
(Refer to policy LHS.500.304 for guidelines)

Name: ___________________________  Emp. ID: ___________________________
Work Location: ____________________  Work Phone: _______________________
Home Phone: ______________________

Amount of the financial hardship: $____________________

Reason for the financial hardship: ________________________________________

Payment options:
☐ Include the funds in my next regular paycheck
☐ Mail to my home address
☐ Hold for pick-up at the System Office

I understand and acknowledge:
• This request is for one of the allowable financial needs on the second page of this form.
• Documentation supporting this hardship request is required and included (see table on second page).
• The information provided is true and accurate to the best of my knowledge.
• This request will take up to five business days to process and issue payment.
• Only three APL hardship cash payouts per calendar year are allowed.
• Cash payouts have a higher tax withholding rate than regular earnings.
• A taxation rate of 44 percent (35 percent if you live and work in Washington) plus any active 403(b) and 457(b) deductions will be used to calculate the APL hours needed to meet the financial hardship amount stated above.
• Garnishments and shift differentials affect the final payout amount and only differentials have been accounted for when calculating the hours needed to meet your requested financial hardship amount.
• Your APL balance may not be sufficient to cover the entire requested payout amount.
• Your manager will be notified if your APL balance goes to zero from this payout.
• All previous APL cash payout request forms are not valid for hardship requests.
• You attest that you are complying with all applicable Legacy policies including, but not limited to, the Employee Conduct policy (500.204).

Signature: ___________________________  Date: ___________________________

Forward this form and the supporting documentation to:
• Fax: 503-415-5909  Interoffice: Benefits Dept., System Office
• Mail: Benefits Dept., 1919 NW Lovejoy Street, Portland, OR 97209

Benefits/Payroll Use Only:
Hardship #: _______1st _______ 2nd _______ 3rd _______  Supporting docs. rcvd: _______
Received by Benefits: ___________________________  Initials: ____________  _______ hrs
Received by Payroll: ___________________________  Initials: ____________  OR / WA
This form will help the Benefits Department determine if you qualify for a financial hardship distribution, in accordance with IRS requirements, from your Annual Paid Leave balance.

- To apply for a hardship distribution you must submit this form and any other documents required to support your financial need (see table below).
- The financial need may be immediate and heavy even if it was reasonably foreseeable or voluntarily incurred by the employee.
- Whether a need is immediate and heavy depends on the facts and circumstances. Certain expenses are deemed to be immediate and heavy, including:

<table>
<thead>
<tr>
<th>Allowable Financial Need</th>
<th>Examples of Acceptable Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Uninsured medical expenses incurred by the participant, the participant's spouse or dependents.</td>
<td>• Copies of bills and insurance claim statements for uninsured medical expenses.</td>
</tr>
<tr>
<td>• Costs directly related to the purchase of a principal residence for the employee (excluding mortgage payments).</td>
<td>• Copy of signed purchase agreement for primary residence, or sales contract.</td>
</tr>
<tr>
<td>• Payment of tuition, related educational fees, and room &amp; board expenses, for up to the next 12 months of post-secondary education for the employee, the employee's spouse, children or dependents.</td>
<td>• Copy of tuition bill and/or any other bills denoting post-secondary expenses.</td>
</tr>
<tr>
<td>• Payments to prevent eviction of employee from primary residence or foreclosure on mortgage on primary residence.</td>
<td>• Copy of the eviction notice, or foreclosure notice.</td>
</tr>
<tr>
<td>• Payments for burial or funeral expenses for the employee's deceased parent, spouse, children or dependents.</td>
<td>• Copy of bill for funeral or burial expenses.</td>
</tr>
<tr>
<td>• Expenses for the repair of damage to the employee's primary residence that would qualify for the casualty deduction without regard to whether the loss exceeds 10% of adjusted gross income</td>
<td>• Copy of bills for repair of primary residence, any applicable police reports or insurance inspector reports.</td>
</tr>
</tbody>
</table>
GIFTED PAID LEAVE (GPL)
DONATION APPLICATION

Name of Employee Donating APL: ___________________________ Employee ID#: ___________________________

Date: __________________ Department: __________________ Work Phone Number: __________________________

As an employee choosing to donate APL to another employee, the donation must meet the following requirements:
1. The recipient (or a recipient's family member) must have experienced a medical condition that requires the recipient's prolonged absence from work and exhaustion of APL balances.
2. Your minimum donation must be greater than 4 hours.
3. The donor must have an APL balance of at least 100 hours remaining after the donation.
4. You can donate up to two times per year, for a total of 80 hours.
5. Your application must be completed, acknowledging that the donation is voluntary, is intended as a gift and is irrevocable.
6. Your donated hours will be converted to dollars when transferred to the recipient.* (Example below)

Calculation:
Step 1 Donor: 40 hours deducted from APL balance
Step 2 Conversion of APL: 40 hours X $25 hourly rate of donor = $1,000 dollars
$1,000 dollars / $20 hourly rate of recipient = 50 GPL hours
Step 3 Recipient: 50 GPL hours deposited into GPL balance

*The "donor" elects to donate 40 hours to another employee. The "donor" makes $25 an hour. The "recipient" makes $20 an hour.

Current APL Balance: ___________________________ Amount of APL to be Donated: ___________________________
(Must have at least 100 hours)

Name of Recipient of GPL: ___________________________ Employee ID#: ___________________________

Please see below for important information regarding your Gifted Paid Leave:
• GPL donations are only eligible in the case of a recipient who has lost time at work due to a medical condition for themselves or a family member. Any GPL donations made to a recipient for the purposes other than time loss for a medical condition are prohibited and could result in tax penalties for the donor.
• Once your donation has been approved, the donated hours will be deducted from your APL balance and transferred to the employee noted above. Your donation is considered a gift, is voluntary and is irrevocable, as we cannot transfer any donated hours back to your APL account.
• The hours that you donate have not actually been used/paid out and thus, they will not count towards your eligible pension hours. In order to receive vesting credit under the Legacy's pension plan, keep in mind you must work at least 1000 hours in that calendar year.

☐ By checking this box confirms that your donation is being made to a recipient who has lost time due to a medical condition for either themselves or a family member.

I hereby agree to voluntarily donate the above amount and understand that once my application is approved, my decision is irrevocable.

Employee’s Signature: ___________________________ Date: ___________________________

☐ Checking this box allows the Payroll staff to release your name to the Recipient should he/she ask for this information.

If you have questions regarding this program, you can contact Payroll 503-415-5400.

Please return your completed application to the Benefit Department at:

Benefit Department
1919 NW Lovejoy Street
Portland, OR 97209
Fax: 503-415-5909