



**WSCO SHOP WITH A COP
PTO DONATION FORM**

The *'Shop With a Cop'* leave pool is a bank of donated time that is to be used for donation to the *'Shop With a Cop'* program. The Washington County Sheriff's Office has secured permission to accept leave donations for this program, with a program donation total not to exceed \$2,000. This amount will support 20 children in the program.

Donations will be accepted and submitted to payroll in the order they are received. Donations received after the \$2,000 limit is reached will not be deducted from the submitting employee.

The procedure for donations is as follows:

1. The donating employee will complete this form
2. The form will be submitted to payroll at the County Administration Building
3. Upon receiving the form, payroll will deduct the requested number of hours from the employees PTO bank and credit the Leave Pool that number of hours at the employees current pay rate

Donations are pre-tax and as such are not subject to claims as charitable donations on the employee's tax return as outlined in IRS Notice 2005-68:

Under a leave donation program employees can elect to forgo their vacation, sick or personal leave in exchange for the employer making cash payments to qualified tax-exempt organizations. Amounts employers distribute under a leave donation program are not treated as gross income or wages to employees and employees may not claim a charitable contribution deduction for such amounts.

I grant my authorization to have this amount deducted from my PTO balance. I understand that this authorization is strictly voluntary and is irrevocable and these hours will not be restored to my leave balance.

Employee Name _____ I hereby donate _____ hours of PTO to the WSCO **Shop with a Cop** program.

Employee Signature

Date of Donation

For Washington County Payroll Use Only

Payroll week ending PTO was transferred: _____ Employee #: _____ Hourly Rate: \$ _____