



JOHNS HOPKINS MEDICINE
United Way Campaign
UNITED AND MOVING FORWARD

2024 United Way Campaign

Paid Leave Donation

Frequently Asked Questions

Summary: As we have done in the past, we are excited to offer an easy way to support the Johns Hopkins Medicine United Way campaign. Eligible Johns Hopkins Health System (JHHS) employees are again able to donate unused paid leave to support disaster relief efforts in Maui (IRS selected charity).

What is considered paid leave?

Paid leave is paid time off from work for personal reasons (e.g., vacation). Based on your participating JHHS member organization, paid leave refers to the following: paid time off (PTO), vacation, paid annual leave (PAL), or paid day's leave (PDL). Sick leave is not eligible for donation.

Who is eligible to donate their paid leave?

All employees of select participating JHHS organizations (refer to [Appendix A](#)) who are regularly scheduled to work 20 hours or more per week are eligible to donate their paid leave. School of medicine faculty and staff members are not eligible for this program.

How does it work?

Employees who are interested in donating their paid leave should complete the [PTO Donation Form](#) by Dec. 31. Donated hours will automatically be withdrawn from the employee's accrued leave balance. The desired number of hours will be "cashed out" and donated to the 2024 United Way campaign as a monetary gift. The dollar value of the donation is determined by the employee's salary and the participating JHHS organization's HR leave policy (refer to [Appendix A](#)). Use the formula below to determine the cash value of a paid leave donation:

of Donated Hours X Regular Hourly Pay Rate X Payout Rate (per employer)

Example: 10 hours X \$20/hour X 50% payout = \$100 donation

Where can I view my paid leave balance?

Accrued leave balances can be found on the employee’s pay statement and in the “Time Information” section in [Employee Self Service \(ESS\)](#).

Where can I view my regular hourly pay rate?

The regular hourly pay rate is located on an employee’s pay statement. To view an electronic copy of your pay statement, please log into [Employee Self Service \(ESS\)](#) and select Payroll Information.

Sample pay statement:

Johns Hopkins Hospital				
Leave Balances as of: 11/03/2021*		Tax Information	Exemptions	Add'l tax
PTO	272.10	Federal	Married 00	0.00
		Maryland	Single 00	0.00
		Howard	Single 00	0.00
Regular Hourly Rate	20.00			
Type of Pay	PP End Date	Hours	Current	Ytd

How much paid leave can employees donate?

As long as a leave accrual balance of 80 hours is maintained, employees may donate as much as they desire. For example, if an employee has a total of 100 hours of paid leave, they are permitted to donate a maximum of 20 hours to maintain a leave accrual balance of 80 hours.

Is this process anonymous?

Yes, paid leave donations will be strictly anonymous. Employees do not have to notify their supervisor regarding the dollar value of their donation.

Will I be able to claim this donation as a tax deduction?

No, in accordance with the Internal Revenue Service, donated paid leave is not considered wages or compensation earned or constructively received by the employee. Therefore, donations are not taxable income and should not be reported on the employee’s 2024 W-2.

Will the employee’s donation be applied to their department’s fundraising total?

Yes, the cash value of the donation will be applied to the employee’s department total fundraising and participation rate.

Johns Hopkins and United Way thank you for your generosity!

To learn more about the JHM United Way campaign, visit hopkins.org/unitedway.

Appendix A: Paid Leave Policies by Participating JHHS Organization

Entity/Entities	Leave Type	Payout	Policy Link
Johns Hopkins Bayview Medical Center *	PTO	50%	BENE205
Johns Hopkins Howard County Medical Center	PTO	50%	HRD009
Johns Hopkins Home and Community-Based Services	Vacation	50% (100% only if time accrued prior to 1/1/23)	BENFT108
Johns Hopkins Medicine International *	PTO	50%	HR326
Johns Hopkins Medical Associates/Surgery Center Series *	PTO	50%	HR326
Johns Hopkins Community Physicians *	PTO	50%	HR326
Johns Hopkins HealthCare *	PTO	50%	HR326
The Johns Hopkins Hospital *	PTO	50%	HR326
The Johns Hopkins Health System Corporation*	PTO	50%	HR326
Sibley Memorial Hospital	PDL	50%	HURE-POL041
Suburban Hospital	PAL	50%	HR311

*Legacy vacation is paid out at 100%