



# EMERGENCY RESPONSE BENEFITS

UNIVERSAL BENEFIT ACCOUNT®

## Crisis PTO Account

### What is the Employee Benefit?

A Crisis PTO Account allows employees to donate earned PTO hours to other employees struck by a governmentally-declared major disaster or emergency. There are some legislative restrictions on how the donated hours are distributed and to whom. There is a tax advantage for those who donate hours. It's a simple and easy (even anonymous, if desired) way for employees to help their peers. The employer must put a written plan in place to address account requirements.

### Things to Know:

<b>Plan Design</b>	Employers determine who gets the PTO hours. In order to maintain the tax advantage, an employee cannot designate a recipient for donated PTO time. Employers should make a reasonable determination, based on an individual's need, as to much how much PTO an individual can receive.
<b>Eligible Expenses</b>	n/a
<b>Limits</b>	The PTO hours an employee donates may not exceed the maximum amount of PTO accrued during the year. The plan must establish a reasonable limit, based on the severity of the disaster or emergency, on when an employee may donate hours and by when the employee receiving must use those hours. Any remaining PTO hours once the period specified in the plan ends must be returned proportionately to those employees who donated the time.
<b>Eligibility Requirements</b>	Any employee is eligible to participate and apply to receive hours from the Crisis PTO Account.
<b>Funding</b>	Employee donations of PTO hours.
<b>Enrollment</b>	Employees can be enrolled at any time by the employer upon approving an employee to receive hours from the Crisis PTO Account.
<b>Disbursements</b>	Once an employee's application is approved, they will receive hours in their PTO account to be used.
<b>Tax Implications</b>	Employees who donate PTO will not be taxed on the donated hours. Employees who use the donated PTO will be taxed on the hours used.

### Get started today!

We are ready to help you offer this helpful benefit. Just contact us today via one of the methods below.

Want to have TASC handle this benefit for you?

Fill out this form and we'll contact you:

[Get Started.](#)

Contact us to do all or part of this work effort for you:

1-888-595-2261