

MEMORANDUM OF AGREEMENT

This Memorandum of Agreement is entered between Wright County (hereinafter "County") and Teamsters Local 320 Courthouse Unit (hereafter "Union").

WHEREAS, the County will allow Teamsters Local 320 Courthouse Unit employees to donate PTO from their accumulated balance for use by **Whitney Moran**; and

WHEREAS, the donated time will be transferred to use on a day for day basis and will not be adjusted for actual salary rates. Employee will utilize one day of PTO leave until the donated days are exhausted; and

WHEREAS, employee will not earn additional PTO for the donated time that she utilizes.

WHEREAS, donated time may not be utilized by the recipient until she has exhausted all of their personal paid time (PTO, ESLB, compensatory time, floating holiday).

WHEREAS, the plan is accepted as a one-time program and shall not be considered as precedent or binding at other times or with other employees.

WHEREAS, if excess donated PTO remains upon employee's return to work, it will be returned to employees on a pro-rata basis.

WHEREAS, if the purpose for which time is used is not considered a "medical emergency" under IRS regulations, the DONOR employee will pay the taxes on the vacation time donated. If this situation is applicable, the recipient will not pay taxes on the time donated.

If the purpose for which this time is considered a "medical emergency" under the IRS regulations, the DONOR employee will not pay the taxes on the vacation time donated. If this situation applies, the recipient will pay the taxes on the time donated.

IN WITNESS WHEREOF, the parties have caused Memorandum of Agreement to be executed this \_\_\_\_\_ day of July 2021.

WRIGHT COUNTY

\_\_\_\_\_  
Mark Daleiden  
Commission Chair

\_\_\_\_\_  
Lee Kelly  
County Administrator

Teamsters Local 320 (Courthouse)

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*Mary Armstrong* 06/24/21

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*Alicia Kay Sullivan* 6/24/21