MINUTES
UAF STAFF COUNCIL #250
Tuesday, May 13, 2014
8:45 – 11:00 AM
Wood Center Ballroom

I. CALL TO ORDER AND ROLL CALL

A. Call to Order
   - President Brad Krick called the meeting to order at 8:48 AM.

B. Roll Call

   Present
   Jessie Atencio
   Jeff Baxter
   Chris Bek
   Celena Brown
   Cindy Collins (phone)
   Debbie Coxon
   Jessica Desrochers (phone)
   Kim Eames (phone)
   Faye Gallant
   Juan Goula
   Brad Krick
   Jan Kristenson (phone)
   Jessica MacCallum

   Present (Cont.)
   Richard Machida
   Ashley Munro
   Lawrence Murakami
   Evelyn Pensgard (phone)
   Sherrie RalhIs
   Janine Smith (phone)
   Jarkko Toivanen
   Jamie Warrick (phone)
   Trish Winners (phone)
   Dayne Ellana (Proxy for J. Altman)

   Excused
   Jeannette Altman (Proxy – D. Ellana)
   Adam Kane

   Excused (cont.)
   Lesli Walls

   Absent
   Toni Abbey
   Nate Bauer
   Tom Langdon
   Juella Sparks

   Guests and Others Present:
   Kari Burrell, Ex. Officer
   Brad Lobland, Director, UAF HR
   Mae Marsh, Director, UAF EEO
   Nicole Dufour, Ex. Scty, Staff Council

   - Quorum was met

C. Approval of Agenda for Staff Council Meeting #250
   - The agenda was approved as amended.

D. Approval of Minutes of Staff Council Meeting #248
   - The minutes were approved as presented.

III. STATUS OF PENDING ACTIONS

   - Chancellor Rogers received the Staff Council bullying awareness resolution, passed in March. This resolution requested that anti-bullying training be made mandatory for supervisors by July 1 and mandatory for all employees by Dec. 31, 2014. This issue is on the Chancellor’s table and a response is expected in a few weeks.

IV. PUBLIC COMMENT – (no participants present for public comment)

V. OFFICER REPORTS

A. Brad Krick, President
   - UA is reviewing university regulations. Some policy revisions available. Brad will share the url following the meeting. In the past three weeks some of the proposed changes were distributed to governance groups for review, including travel regulation and human resources related changes. The president has the authority
to change regulations, the Board of Regents (BOR) has to change policy. Governance groups should have
the opportunity to provide input. The resolutions on today’s agenda are opportunities to provide feedback.

**UA System Governance Council Changes**
- System Governance Council (SGC) previously included governance group leaders from each campus and
  Statewide. SGC recently proposed changing its membership. Brad K. was originally under the impression
  that membership would include three staff, three faculty, three students, and three alumni from the alliance
  level governance groups, including chairs. The actual motion included only two members from each group.
  Brad K. voted against this change, believing that three representatives from each group would provide
  better representation for staff and students. SGC approved the motion to change its membership to include
  two members from Staff Alliance, Faculty Alliance, and the Coalition of Student Leaders. It includes the
  chairs and one other member of these groups. It also includes one alumni member from each campus.

**Leave Donation and Possible Staff Council Sunshine Fund**
- Jeff Baxter, Jenifer Youngberg and Brad Krick met to discuss leave donation and Family Medical Leave
  (FML) issues. They discussed how informal recognition, in the form of up to three days leave and $500,
  may be given to staff. This is dependent upon budget and approval. Brad K. proposed establishing a Staff
  Council ‘sunshine fund,’ which would involve collecting and maintaining funds for employee hardships.

**PreStaff – Staff Training Discussion**
- During PreStaff they discussed looking for ways to encourage staff to complete all mandatory training,
  including supervisor and safety training. Chancellor Rogers wanted to know what staff think about systems,
  such as that of the hospital, where people who do not complete all mandatory training may not receive
  annual pay increases. This was only an idea for discussion, this is not being implemented at this time.
- Celena from Dillingham noted that supervisor training has not been made available to supervisors at rural
  campuses via audio or eLive, making it difficult to comply with the request to complete training. Proposing
  penalties for not completing training seems unfair if training is not available. Many prefer to see rewards
  rather than penalties for completing mandatory training. A training component could be added to regular
  performance evaluations to indicate whether an employee has completed mandatory training.
- Lack of deadlines may also result in people not completing training, when faced with competing deadlines.

**B. Ashley Munro, Vice President**
- **Attachment 250-10 – Vice President’s Report for May 2014**
  - During meetings this past month, they discussed eliminating programs from catalogues that have been
    inactive for some time, yet remain on the books. This issue will eventually be addressed by the Board of
    Regents (BOR). No UAF programs were mentioned; programs are primarily at UAA and UAS. Students
    will be referred to similar programs at UAF, with UAF maintaining the programs. These were primarily
    occupational endorsements and certificates.
  - This was previously discussed during the Staff Council meeting with the Office of Management and Budget
    regarding the Budget Options Group. Statewide Academic Council will be collecting statistical
    information regarding use of the website.
  - UAF Faculty Senate did not endorse the statewide common calendar. This was tabled to the next Statewide
    Academic Council meeting which will be an in-person meeting later this summer.
  - Staff Appreciation Day is tomorrow. Please attend and support your staff, especially during the Longevity
    and Awards Ceremony where the Outstanding Staff Council Achievement Award will be awarded.
  - Brad K. was invited to a campus “Protection of Minors Training” in April. Staff members may need
    additional information to determine what training is needed prior to working with minors on campus.
  - Some staff members have already been required to take training.

**VI. CHANCELLOR’S REMARKS**
Presented by Kari Burrell, Executive Officer

- Chancellor Rogers is in Portland today for a NCAA GNAC meeting. Executive Officer Burrell was present to speak on his behalf.

- Chancellor Rogers attended some of the rural commencements. There were also a number of commencement activities here in Fairbanks recently.

- Chancellor Rogers recently travelled to Sweden for the U Arctic meeting. The chancellor currently chairs the Board of Governors of the University of the Arctic, which is the consortium of universities and other non-governmental organizations that are interested in arctic research. We had good conversations with both Greenland and Canada about doing joint research. We also had good conversations with Greenland regarding a student and faculty exchange.

- Also pertaining to the arctic, it is likely that the US State Department will schedule a series of meetings in Fairbanks in 2016. In 2015, the US begins a two year term as chair of the Arctic Council, which is the consortium of the eight arctic nations. Canada is currently the chair. During the US’s chairmanship period, the US State Department would like to schedule its round of meetings in its arctic state, Alaska. Individuals from the State Department were here a few weeks ago to look at possible venues in Fairbanks.

- We also look forward to having the senior arctic officials meeting here, possibly in March 2016 and a very large arctic science meeting that same week. This will bring a large group of foreign visitors to Fairbanks.

Anti-Bullying Training Policy for UAF

- The Chancellor’s Office received the recent Staff Council resolution requesting the roll out of anti-bullying training. Chancellor Rogers has reviewed this resolution. He has had numerous meetings with the UAF HR Director and the Director of Employment and Equal Opportunity. Chancellor Rogers agrees with the resolution. Staff Council should soon receive notice of Chancellor Rogers’ acceptance of the resolution, outlining what this training will look like for UAF.

Policy for Encouraging Rehires of Laid Off Non-Permanent (Term) Employees

- We have a current policy which creates an applicant pool for laid-off permanent employees, but we do not have a similar policy for temporary employees. Chancellor Rogers does want to create a similar policy for term funded employees who are laid-off. Brad Lobland, HR Director, is working on this. The chancellor wants to get this policy setup, into written policy, and posted online so that our policy is clear.

- Executive Officer Burrell thanked Staff Council for sending forward excellent nominees for the Chancellor’s Cornerstone Award. Chancellor Rogers indicated that it was difficult to choose amongst the nominees. The award winner will be announced at the Longevity and Awards Ceremony on Staff Appreciation Day.

Planning for FY15 Budget Gap

- The Planning and Budget Committee is approximately midway through with their work. Chris Bekis is the Staff Council representative to this committee and Juella Sparks is the alternate. The committee is still focused on FY15 recommendations; FY16 has yet to be addressed. All reduction and revenue ideas submitted at various times are being reviewed. Ideas are being rated as feasible and good ideas all the way down to those that do not appear to be good ideas.

- There is an Executive Leadership Workshop this week that consists of approximately sixty people who are senior administrators at the university. They will review and weigh in on the recommendations from the Planning and Budget Committee. Following this, the Chancellor’s Cabinet will review the information from both the Planning and Budget Committee and the Executive Leadership Workshop.

- The goal is to have some final answers to how we will address the FY15 budget gap by the end of May, or the first week in June.

- We want to begin thinking about what FY16 will look like, including what we will propose to the president and BOR as UAF’s FY16 budget request. The Planning and Budget Committee will also address this matter.
Heart Walk
- The Heart Walk is a voluntary activity for UAF employees. We have a friendly competition with Fairbanks Memorial Hospital. Fairbanks Memorial currently has more people signed up than UAF. We have approximately 190 people currently signed up. We would like to get to 200. Please consider participating.

VII. GOVERNANCE REPORTS
A. Debu Misra, President Elect – Faculty Senate
- Debu was present for the first time as the new president-elect of UAF Faculty Senate. He is looking forward to working with Staff Council next year.
- He sent out a health choice plan. The health plan analysis which was forwarded to Staff Council. Ashley and Brad decided to send it out to staff and it was vetoed by the Governance Office. Brad is looking into further limitations on the Listservs. Brad K. can share the analysis with you.

B. Cordero Reid, Senator – ASUAF (No report)

VIII. GUEST SPEAKERS
A. Brad Lobland – Director, UAF Human Resources & Mae Marsh, Director of the Office of Diversity and Equal Opportunity
- Handout 250-3: Workplace Bullying Training
- Brad L. and Mae will lead a session on Bullying Awareness Training at Staff Appreciation Day, tomorrow. The handout is for this session. This training is in consolation with the Chancellor and Executive Officer Burrell. This training is needed on campus and Staff Council would like to see this training rolled out.
- Statewide initially rolled out a training on workplace bullying. Brad attended the statewide training and then, with Mae’s help, modified the PowerPoint to make it more relevant to UAF. They are looking for feedback. Staff Council members were invited to attend the training session at Staff Appreciation Day.
- It was requested that low attendance at the training on Staff Appreciation Day, not be viewed as an indicator of a lack of interest. They will be offering the training several times in the next few months.
- This is a very serious topic nationwide. We first needed to define what is considered bullying and what is not. Brad L. and Mae have broken the training into four areas: workplace bullying, inappropriate conduct, performance management, and discrimination and unlawful harassment. The differences between these areas will be discussed during the training. Pieces of this training that will be incorporated into supervisor training. This has also been part of the ‘Respect in the Workplace’ program that Mae provides. Our policies cover various types of behaviors.
- Bullying is an umbrella term that refers to the inability to get along and fighting in the workplace.
- If the bullying conduct is against a protected class, then it may be considered discrimination or harassment under Title IX. The different categories of protected classes are race, color, national origin, sex, disability, religion, age, sexual orientation. Mae’s office works with situations involving these protected classes.
- This training will likely be provided online in the future. However, they want people to attend the sessions in person since it is more interactive and participants learn from one another. The training will initially be in group settings due to the seriousness of the topic, so that people come together to hear the same message.
- Supervisor Training is available online at www.uaf.edu/uafrh/training
- From Mae’s perspective, this is not a complaints process, it is a resolution process. Addressing issues as soon as possible makes things easier to resolve. There are many avenues to report bullying. Typically the first step is to speak to your immediate supervisor, if possible. Mae’s office also has an online anonymous form that can be filled out to report issues. They will not be able to launch a formal investigation for anonymous complaints, but they can look into the issue.
- Please send comments or feedback on the training directly to Brad or May. Brad’s email address is balobland@alaska.edu. Mae Marsh’s email address is mamarsh36@alaska.edu.

**Term Funded Policy**
- A draft of the term funded policy is finished, but still needs to be vetted through various parties prior to distribution. The draft is written so that all non-represented staff and faculty who are non-renewed prior to the end of their contracts or not renewed on June 30th will be placed in an applicant pool and treated as laid-off employees with an opportunity to be rehired into the university before jobs are posted. This does not guarantee they will be rehired, but it gives a department access to the layoff pool and non-renewal pool. You do not have to do a recruitment. Do not assume that if they are a twenty year employee that they possess the skills to do the job you are needing to fill. However, it is a benefit to the university to hire from these pools, if possible. There will be a few people in these pools prior to next year. Please take the time to look through these pools prior to recruiting. You are encouraged to look into hiring someone who has years of experience and has dedicated their life to UAF. These pools provide this opportunity. Yet, make sure that the employee fits well with the job. With upcoming budget cuts, these pools will be important. There is already a layoff pool. We needed a new pool for non-renewals because UAF does not distinguishing between the two pools. There are different rights when rehiring a non-renewed person versus hiring a laid off employee. This policy will likely be in place by July 1.
- We have to have some reduction in staff; there has to be some reduction in the university due to the budget reductions. We are trying to accomplish some of this through attrition.
- They are currently looking at term-funded positions, which are supposed to be for a set term, situations where hard funding is not available, or positions that may not be needed a year or two down the line.
- Grant funded positions are usually term funded.
- There are some positions that are term-funded that should be regular. There are also some regular positions that should be term funded. They will be looking into correcting these issues. These jobs were setup incorrectly and are being fixed. They are working to better define what it means to be a “term-funded employee” and what the rules are for hiring a term-funded position. There are currently no guidelines or rules on what term funded means and how these positions are hired.

**Weather Issues**
- HR is in discussion with Statewide regarding weather days. Currently, there is no official stance on this issue. The primary problem is identifying a source of funding for such events. Last year there were issues with offices that have both UAF and Statewide employees, such as OIT. Staff are treated differently based on their source of funding regardless of the location in which they work. The president gave statewide employees an extra day of annual leave. UAF could not afford to do the same due to the number of employees. They are trying to work with Statewide to address such issues.
- Suggestions were made for the creation of departmental plans and delayed starts for weather related issues.

**Staff Appreciation Day**
- Staff were encouraged to attend Staff Appreciation Day the following day.

**IX. UNFINISHED BUSINESS**

A. **2014-2015 Officer Election**
- There were no nominations on the floor. Two nominations were accepted prior to the meeting. Nominations were closed, by Richard Machida, Chair of the Elections committee. Chris Bek was the only nominee for the office of President and Faye Gallant was the only nominee for the office of Vice President. Both candidates made brief statements of interest. Ballots were distributed to allow for write in votes. Votes were counted during the break by the Elections Committee.

X. **BREAK**
IX. UNFINISHED BUSINESS (CONT.)

A. 2014-2015 Officer Election
   - Motion 2014-250-2 – Motion to Ratify 2014-2015 Staff Council Officer Election Results: Chris Bek
     Elected President and Faye Gallant Elected Vice President – Approved
   - The election results for 2014-2015 Staff Council Officers were as follows:
     ▪ Chris Bek – President
     ▪ Faye Gallant – Vice President
   - A motion and second were made to approve the election results. The motion was unanimously approved
     by roll-call vote. The newly elected officers take office on Jun. 1. They will serve one year terms in office.

X. NEW BUSINESS

A. Motion 2014-250-1 – Motion to Cancel June 2014 Staff Council Meeting #251 and Transfer
   Staff Council Authority to Executive Board for Summer 2014 - Approved
   - Attachment 250-1: Motion 2014-250-1 – Approved
   - A motion and second were made. The motion was unanimously approved as presented.

B. Motion 2014-250-3 Motion to Amend UAF Staff Council Bylaws to Remove Duplicate Duties
   from Membership and Rules - Approved
   - Attachment 250-3: Motion 2014-250-3 - Approved
   - This motion updates bylaw language to reflect recent bylaw changes dividing the former Elections,
     Membership, and Rules Committee into the Elections Committee and the Membership & Rules
     Committee. The motion was unanimously approved by a roll-call vote of 16 ‘for,’ 0 ‘against.’

C. Motion 2014-250-4: Motion to Amend UAF Staff Council Bylaws to Update Reference to
   “Alternate” and “At Large” Representation – Approved
   - Attachment 250-4: Motion 2014-250-4 – Approved
   - This motion was designed to update bylaw language to reflect recent bylaw changes regarding alternates
     and at-large seats. A motion and second were made. There was no discussion. The motion was
     unanimously approved by a roll-call vote of 16 ‘for,’ 0 ‘against.’

D. Resolution 2014-250-1: Resolution of Appreciation for Brad Krick – Approved
   - Attachment 250-12: Resolution 2014-250-1 – Approved
   - Vice President Munro read the resolution aloud. A motion and second were made to approve the
     resolution. The resolution was unanimously approved.

E. Resolution 2014-250-2: Resolution Proposing Addition of Language to UA Regulation
   04.06.130. Sick Leave for the Purpose of Allowing Sick Leave Donation for Bereavement –
   Approved
   - Handout 250-1: Resolution 2014-250-2 – Approved
   - The Staff Affairs, Leave-Share Subcommittee prepared this resolution designed to ensure that employees
     experiencing major events, who have exhausted all leave, are eligible to receive leave share for bereavement.
   - The resolution was read aloud. A motion and second were made to bring the resolution to the floor.
   - The IRS letter ruling discussed in the resolution will be attached to the final resolution.
   - To donate leave without a tax obligation to the donor, the donation must be made under specific
     circumstances. This is why our sick leave donation program works as it does; medical emergencies are an
     allowable circumstance. The justification for adding this language to our policy is in the attached IRS letter,
which says that leave paid to an employee to compensate for leave due to the loss of a family member, is acceptable. This resolution also entitles new employees who have not accrued enough sick leave to receive this donation. We are asking for this to be separate from our current leave share program which is based on whether or not you qualify for Family Medical Leave (FML).

- The Statewide Administrative Assembly (SAA) has divided policy and regulation review among its members. Dana Platta, an OIT employee and SAA member, has been assigned to review Chapter 4.0.6. She is included in the distribution of this resolution. The resolution was unanimously approved.

F. Resolution 2014-250-3: Resolution Concerning Leave Share for Those on Intermittent Family Medical Leave (FML) – Approved

- Handout 250-2: Resolution 250-3 – Approved

- The draft resolution was read aloud. A motion and second were made to approve the resolution.

- The resolution was amended to add a parenthetical statement “as noted in the attached,” before the final period. The first page of the handout outlines the justification for this change. The current policy does not allow intermittent leave; penalizing employees who come to work when possible during times of crisis.

- The full copy of the IRS letter included with Resolution 2014-250-2 will also be attached to the current resolution. The distribution list for both resolutions will be the same as that for Resolution 2014-250-2 (To: Staff Alliance; Dana Platta, SAA; Erika Van Flein, UA Director of Benefits; Erik Seastedt, UA CHRO; cc: Chancellor Rogers and President Gamble). The resolution was unanimously approved as amended.

COMMITTEE REPORTS

XI. INTERNAL COMMITTEE REPORTS

A. Elections – Richard Machida, Chair

- Handout 250-4: May Committee Report

B. Membership and Rules – Chris Beks, Chair

- Attachment 250-7: May Committee Report

- There are a few additional changes to the bylaws that will be made in the near future.

C. Rural Affairs – Jeannette Altman, Chair

- The committee discussed the draft ombudsman proposal further.

D. Staff Affairs – Faye Gallant, Chair

- Attachment 250-6: May Committee Report

- The committee recently distributed the “Better Place to Work” questionnaire tool. Please share this questionnaire and encourage staff to submit ideas.

- The two resolutions approved earlier today were put forth by the Staff Affairs - Leave Share Subcommittee.

- If you have additional ideas regarding a Staff Council ‘sunshine fund,’ please let Faye or any member of Staff Affairs know. Staff Affairs will discuss this issue at their June meeting.

- Staff Affairs has also confirmed the FY15 compensation increase and personal holiday. The personal holiday is only for FY15. It could occur again in the future. This personal holiday has no cash value and must be taken during FY15. There will be a 2% salary increase effective July 13.

E. University Advocacy – Lesli Walls, Chair

XII. EXTERNAL STATEWIDE COMMITTEE REPORTS

A. Staff Alliance- Staff Health Care Committee – Debbie Coxon, Lesli Walls, Chris Beks (Alt), David Bantz (Alt)
- SHCC met on April 24, at which time they reviewed 3rd quarter utilization. Claims were down in the third quarter. They also discussed the wellness program and the associated biometrics screenings and discounts.
- HealthyRoads is a bit behind in processing claims.
- Discussion included providing healthier options at catered events and having outside activities in meetings.

B. Staff Alliance Compensation Working Group – Brad Krick (Chair), MaryAlice Short, Mike Cox
- Attachment 250-13: Staff Alliance Response From Tara Ferguson
- Last year’s proposals were resent to Statewide. Tara Ferguson, Compensation Director, has responded, her response is attached.
- The committee plans to continue working on geographic differentials. They have estimated a 6.4 million to match the state’s geo-diff and they have started looking into the possibilities of excluding Fairbanks and grandfathering employees. 4.6 million is needed to provide a 3% geographic differential to Fairbanks. Brad K.’s suggestion was to not worry about Fairbanks; to focus on the other communities. They will follow up with Tara to determine exactly what data is used. The president has indicated that they would continue to look at this and ask for funding. However, funding is not likely in the current economic environment.

XIII. EXTERNAL UAF COMMITTEE REPORTS - Written Format
A. Accreditation Steering Committee – Trish Winners
- Has not met

B. Chancellor’s Advisory Committee for the Naming of Campus Facilities – Debbie Coxon

C. Chancellor’s Diversity Action Committee (CDAC) – ON HIATUS

D. Chancellor’s Planning and Budget Committee – Chris Bekx; Juella Sparks, Alt
- Attachment 250-9: May Committee Report
- The committee completed rating various budget ideas. These will be rated as ‘recommended,’ ‘recommended with reservation,’ and ‘not recommended.’ There will be limited feedback at this time.
- Please keep in mind the circumstances surrounding the cuts. Our budget was cut by the governor and the legislature based on a 5% reduction in personnel. All of the cuts proposed by the Planning and Budget Committee are essentially attempts to move away from un-strategic layoffs.

E. Food for Thought Committee - Tom Langdon

F. Master Planning Committee (MPC) – Richard Machida; Brad Krick, Alt
- Handout 250-5: May Committee Report
- Summer construction is starting. The committee recently viewed design proposals for new power plant.

G. Meritorious Service Awards Committee – INACTIVE

H. Parking Advisory Committee (PAC) – Tom Langdon

I. People’s Endowment Committee – Debbie Gonzalez


K. RISE Board – Ian Olson

L. Smoke-Free / Tobacco-Free Campus Committee – Jessica Desrochers, Brad Krick, Alt

M. Staff Appreciation Day Planning Group – Ashley Munro & Maria Russell
N. Technology Advisory Board Committee (TAB) – Adam Kane & Chris Beks
   - Attachment 250-11: Monthly Committee Report

XIV. AD HOC COMMITTEE REPORTS
   A. Chancellor’s Cornerstone Award Committee – Jessica MacCallum, Chair
      - Attachment 250-5: Final Committee Report
      - The committee recently reviewed nominations and forwarded two nominees to the Chancellor’s Office. Chancellor Rogers has chosen the winner of this year’s award, which will be announced tomorrow at Staff Appreciation Day's Longevity and Awards Ceremony.
   B. Term Funded Ad Hoc Committee
      - Attachment 250-8: Meeting Minutes for May 2014

XV. ROUND TABLE DISCUSSION

XVI. ADJOURN
   A. President Brad Krick adjourned the meeting at 11:30 AM.
UAF Staff Council Motion 2014-250-1:
Motion to Cancel June 2014 Staff Council Meeting #251 and Transfer Staff Council's Authority to the Executive Board for Summer 2014

UAF Staff Council unanimously approved the following motion at Staff Council Meeting #250, on May 13, 2014.

**MOTION**

UAF Staff Council moves to cancel the June 2014 Staff Council Meeting #251, and transfer Staff Council's authority to the Executive Board until Staff Council Meeting #252, on August 20, 2014.

**EFFECTIVE:** Immediately following Staff Council Meeting #250

**RATIONALE:** The June meeting occurs at a time when many staff members are off contract.

Brad Krick, Staff Council President

Date 5/22/14
Motion 2014-250-2:
Motion to Ratify 2014-2015 Officer Election Results

UAF Staff Council unanimously approved the following motion, as amended, at Staff Council Meeting #250, on May 13, 2014.

MOTION:

The UAF Staff Council moves to ratify the following election results for the offices of UAF Staff Council President and Vice President for 2014-2015:

President: Chris Bekes
Vice President: Faye Gallant

EFFECTIVE: June 1, 2014

RATIONALE: The Elections Committee has reviewed and certified these election results. The term for newly elected officers runs from June 1, 2014 through May 31, 2015, in accordance with the UAF Staff Council Constitution and Bylaws.

Brad Krick, UAF Staff Council President  5/22/14
Date
UAF Staff Council Motion 2014-250-3

Motion to amend the UAF Staff Council Bylaws to remove duplicated duties from the Membership and Rules Committee

UAF Staff Council unanimously approved the following amendments to the Staff Council Bylaws at Meeting #250, on May 13, 2014. This motion was approved by roll-call vote with the following Staff Council Representatives voting in favor of the amendment:

- Jesse Atencio
- Jeff Baxter
- Chris Bekes
- Celena Brown
- Debbie Coxon
- Dayne Ellana (Proxy for J. Altman)
- Faye Gallant
- Juan Goula
- Janice Kristenson
- Jessica MacCallum
- Richard Machida
- Lawrence Murakami
- Sherrie Rahlfs
- Janine Smith
- Jarkko Toivanen
- Trish Winners

MOTION:

UAF Staff Council moves to amend the bylaws of the University of Alaska Fairbanks Staff Council, as follows, to remove duplicated responsibilities listed for both the Election and Membership and Rules Committee.

EFFECTIVE: Immediately

REASONING: Responsibilities for the Elections Committee are listed both under Elections and Membership and Rules sections.

Brad Krick, UAF Staff Council President

Page 1 of 2
Section 5. Committees

A. Permanent Committees

IV. Membership and Rules Committee
   b. The Committee shall have the following responsibilities

   1. Conduct elections for Unit Representatives, Alternates, Vice President, and President.

   2. Responsible for filling vacancies in units with no representation.

   7. Based upon guidelines set forth in the Staff Council Constitution and elsewhere in these Bylaws, review unit change petitions prior to forwarding them to the Staff Council body as motions for formal action

      i) It will be subject to formal action in the presence of a quorum

      ii) Shall be approved upon receiving a two-thirds affirmative vote.

      iii) There is no limit to the number of original or revised unit designation change petitions submitted to Elections, Membership, and Rules for consideration by a group of eligible constituents.
UAF Staff Council Motion 2014-250-4

Motion to amend the UAF Staff Council Bylaws to update the references "alternates" with 'at large seats'.

UAF Staff Council unanimously approved the following amendment to the UAF Staff Council Bylaws at Meeting #250, on May 13, 2014. This amendment was approved by roll call vote with the following representatives voting to approve the motion.

Jesse Atencio  
Jeff Baxter  
Chris Beks  
Celena Brown  
Debbie Coxon  
Dayne Ellana (Proxy for J. Altman)  
Faye Gallant  
Juan Goula  
Jan Kristenson  
Jessica MacCallum  
Richard Machida  
Lawrence Murakami  
Sherrie Rahlfs  
Janine Smith  
Jarkko Toivanen  
Trish Winners

MOTION:

UAF Staff Council moves to amend the bylaws of the University of Alaska Fairbanks Staff Council, as follows, to update all the remaining references to alternates, and change this to at-large seats.

EFFECTIVE: Immediately

REASONING: Staff Council adopted motions in September 2013 to remove alternate seats and allow at-large seats instead. This motion updates the language in the bylaws to reflect those changes.

Brad Krick, UAF Staff Council President  
5/22/14  
Date
Section 3. Membership

D. Length of Terms

I. Elected representatives-and-alternates AND AT-LARGE REPRESENTATIVES shall serve two-year term beginning January 1 and ending December 31.
   a. There are no term limits for representative or alternates AT-LARGE SEATS.
   b. Representatives and alternates AT-LARGE SEATS up for re-election must submit a nomination form and go through the election process.

Section 5. Committees

A. Permanent Committees

III. Elections Committee
   b. The Committee shall have the following responsibilities
      1. Conduct elections for Unit Representatives, Alternates AT-LARGE SEATS, Vice President, and President
UAF Staff Council Resolution 2014-250-1

Resolution of Recognition and Appreciation for Brad Krick

UAF Staff Council unanimously approved the following motion at Staff Council Meeting #250, on May 13, 2014:

University of Alaska Fairbanks - Staff Council
Resolution of Recognition and Appreciation of
Brad Krick

WHEREAS, Brad Krick served as President of the University of Alaska Fairbanks Staff Council from June 2013 through May 2014; and

WHEREAS, Brad Krick served on UA Staff Alliance and chaired the Staff Alliance Compensation Working Group August 2013 through May 2014; and

WHEREAS, BRAD Krick served as Chair of the Staff Council Rural Affairs Committee from 2011 through 2013; and

WHEREAS, Brad put his whole heart to serving UAF staff; and

WHEREAS, Brad consistently supported the work of the committees by providing both guidance and legwork; and

WHEREAS, Brad responded promptly and communicated widely about issues as they arose; and

WHEREAS, Brad contributed daily to improving circumstances and the overall environment for UAF staff; and

WHEREAS, Brad Krick has welcomed and mentored new Staff Council members; now

THEREFORE BE IT RESOLVED that UAF Staff Council extends its recognition, appreciation, and gratitude to Brad Krick for his dedication to UAF staff and UAF Staff Council.

Ashley Munro, Staff Council Vice President

Date 05.23.14
UAF Staff Council Resolution 2014-250-2:

UAF Staff Council unanimously approved the following resolution at Staff Council Meeting #250, on May 13, 2014.

Resolution Proposing Addition of Language to UA Regulation ‘04.06.130. Sick Leave’ for the Purpose of Allowing Sick Leave Donation for Bereavement

WHEREAS, the University of Alaska is currently reviewing UA Policy & Regulation; and

WHEREAS, UA Regulation 04.06.130 currently allows an employee to take as sick leave “up to five consecutive work days” to “arrange or attend the funeral of a member of the employee’s immediate family”; and

WHEREAS, an employee who has taken care of an ailing family member may have exhausted their available leave balances; and

WHEREAS, bereavement leave is not covered under UA’s Leave Share Program; and

WHEREAS, in IRS Letter Ruling 200720017, the IRS allowed an employer’s leave program to cover leave donation for “extended time off following the death of a parent, spouse, or child” without a tax obligation to the donor;

THEREFORE, LET IT BE RESOLVED:
The UAF Staff Council proposes the following addition to R04.06.130. Sick Leave Section C in order to allow for leave donation for bereavement.

THEREFORE, BE IT FURTHER RESOLVED:
A new donation program be established to allow employees to request leave to cover bereavement.

Brad Krick, UAF Staff Council President

Board of Regents Regulation R04.06.130. Sick Leave, Section C:

8. Sick leave may be used to arrange or attend a funeral. The eligibility rules for such use are as follows:

a. The sick leave must be approved by the employee's supervisor.

b. Sick leave of up to five consecutive work days may be used to arrange or attend the funeral of a member of the employee's immediate family. A written request for periods exceeding five consecutive work days must be provided and approved by the supervisor. [[IF AN EMPLOYEE’S SICK LEAVE BALANCE IS NOT SUFFICIENT THEY MAY RECEIVE UP TO FIVE (5) DAYS OF DONATED SICK LEAVE.]]

c. Up to one work day of sick leave may be taken to attend the funeral of a friend or relative not in the immediate family.

d. The supervisor will determine the number of employees who may attend the funeral of a deceased employee. An employee attending such a funeral must report sick leave for the time away from the job.

Dear : 

This is in response to your request for a private letter ruling dated November 6, 2006, submitted by the authorized representatives of Taxpayer. Rulings are requested below concerning Taxpayer’s income tax withholding and employment tax obligations with respect to leave transferred by employees of Taxpayer to other employees of Taxpayer under the Policy currently maintained by Taxpayer. Similar rulings are also requested concerning leave transferred pursuant to the Modified Policy currently being considered by Taxpayer for implementation.

FACTS

Taxpayer is a publicly traded healthcare services company with facilities in numerous states. Taxpayer’s accounting period is the calendar year, and it uses the accrual method of accounting for maintaining its books and records and for filing its federal tax returns. Taxpayer’s corporate headquarters is in State A.
Taxpayer maintains various programs under which its employees accrue paid leave time that may be used for various reasons, including vacation, personal days and sick days. Employee requests for time off must be approved by Taxpayer. If a request is approved, but the employee lacks sufficient hours of paid leave time under the applicable paid leave program at the time leave is to begin, the employee will not receive pay for the time off.

Taxpayer currently maintains Policy pursuant to which employees are allowed to surrender accrued hours of paid leave (“Donor Employee”) for the benefit of other employees who need more time off than they have accumulated personally (“Recipient Employee”). Under Policy as currently in effect, an eligible employee may request additional paid leave if the employee experiences a medical emergency, is caring for a spouse or child in the event of a medical emergency, or needs extended time off following the death of a parent, spouse or child. To be eligible to receive surrendered leave under Policy, an employee must be employed by Taxpayer for at least 90 days and must be eligible to accrue paid leave time under the applicable paid leave program. Policy defines “medical emergency” as a major illness or other medical condition (e.g., heart attack, cancer, etc) that requires a prolonged absence from work, including intermittent absences that are related to the same illness or condition. In order to receive surrendered paid leave time, an eligible employee must have exhausted all of his or her own paid leave time, must complete a written request and authorization form, and must have the scheduled time off or leave of absence approved by Taxpayer. The Donor Employee also must complete an authorization form, which must be approved by Taxpayer, before leave can be surrendered. Leave time must be donated to a specific employee who is eligible to receive donated leave time under the Policy (i.e., the Recipient Employee). Policy also includes restrictions on the amount and type of paid leave time that may be surrendered by a Donor Employee. Once surrendered, paid leave hours cannot be returned to the Donor Employee, but will remain available for use by the specific Recipient Employee.

If a Recipient Employee receives paid leave hours under the Policy from a Donor Employee with a different pay rate, the leave time is converted based on the Recipient Employee’s pay rate, so that the dollar value of the surrendered leave remains the same, but leave taken by the Recipient Employee is always paid at the Recipient Employee’s regular rate of pay. For example, if Donor Employee is regularly paid $15.00 per hour and surrenders eight hours of paid leave to a Recipient Employee who is regularly paid $10.00 per hour, the Recipient Employee will receive 12 hours of paid leave, paid at $10.00 per hour (8 hours x $15.00 = $120 value, and $120.00 value/ $10.00 per hour = 12 hours).

Taxpayer is considering whether to implement certain modifications to Policy (“Modified Policy”) that would allow eligible employees who experience “catastrophic casualty losses” due to terrorist attack, fire or other natural disaster (i.e., hurricane, flood, tornado or other highly destructive storm) to request surrendered paid time off as well. For
purposes of the Modified Policy, a “catastrophic casualty loss” would include severe
damage to or destruction of the employee’s primary residence, which requires
immediate action by the employee to secure the premises. The Modified Policy may
permit employees to donate leave hours to a leave “bank” in the event of a terrorist
attack, natural disaster or public health crisis that affects a large number of employees.
Leave hours donated to the bank would be available on a first-come, first-served basis,
to affected employees whose leave donation requests are approved. The leave bank
would be available only for a limited period of time following the crisis event.

Taxpayer is requesting the following four rulings:

(1) Payments made under the Policy as currently in effect are reportable in the
Recipient Employee’s gross income under § 61 of the Internal Revenue Code
(the “Code”) and are subject to withholding taxes under §§ 3401, 3121 and 3306
of the Code at the time the Recipient Employee receives the payment.

(2) Under the Policy as currently in effect, the Recipient Employee who receives the
payments with respect to the paid leave time surrendered by the Donor
Employee is the sole individual subject to withholding and income tax liability at
the time the payment is made, and the Donor Employee who surrendered the
paid time off is not subject to income or withholding tax liability, either at the time
he or she applies to donate the leave hours or at the time a payment is made by
Taxpayer to the Recipient Employee in connection with the surrendered paid
leave time.

(3) Payments made under the Modified Policy after implementation of the proposed
changes to the Policy are made are reportable in the Recipient Employee’s
gross income under § 61 and are subject to withholding taxes under §§ 3401,
3121 and 3306 at the time the Recipient Employee receives the payment.

(4) Under the Modified Policy, the Recipient Employee who receives the payments
with respect to the paid leave time surrendered by the Donor Employee is the
sole individual subject to withholding and income tax liability at the time the
payment is made, and the Donor Employee who surrendered the paid time off is
not subject to income or withholding tax liability, either at the time he or she
applies to donate the leave hours or at the time a payment is made by Taxpayer
to the Recipient Employee in connection with the surrendered paid leave time.

LAW AND ANALYSIS -- GROSS INCOME ISSUE

Section 61 of the Code provides that, except as otherwise provided by law, gross
income means all income from whatever source derived, including compensation for
services.

A basic principle of tax law is that a taxpayer’s assignment to another person of his or
her right to receive compensation for personal services does not relieve the taxpayer of
the tax liability on the assigned income. See Lucas v. Earl, 281 U.S. 111, 50 S. Ct. 241,
However, this general “assignment of income” rule does not apply to certain situations involving employer-sponsored leave plans. One situation involves bona fide employer-sponsored (medical) leave-sharing arrangements. Another involves certain qualified employer-sponsored major disaster leave-sharing plans.

The first exception to this general assignment of income rule involves the bona fide employer-sponsored (medical) leave-sharing arrangement described in Rev. Rul. 90-29, 1990-1 C.B. 11. Under the plan in the ruling, employees who suffer medical emergencies may qualify to receive leave surrendered to the employer by other employees or leave deposited by its employees in an employer sponsored leave bank. The ruling holds that the amounts paid by the employer to a leave recipient pursuant to the plan are includable in the gross income of the recipient under § 61 of the Code as compensation for services provided by that recipient to the employer. Rev. Rul. 90-29 further concludes that these amounts are considered “wages” for employment tax purposes, including the Federal Insurance Contributions Act (“FICA”), the Federal Unemployment Tax Act (“FUTA”), the Railroad Retirement Tax Act (“RRTA”), and the Railroad Unemployment Repayment Tax (“RURT”), and for income tax withholding purposes, unless otherwise excluded by a specific provision of the Code. The revenue ruling also holds that an employee who surrenders leave to the employer or deposits leave in the leave bank does not realize any income and incurs no deductible expense or loss either upon surrender or deposit of the leave or its use by the recipient employee.

Another exception involves qualified employer-sponsored major disaster leave-sharing plans such as plans that involve amounts paid pursuant to a leave-sharing plan to assist employees affected by a major disaster declared by the President of the United States. Notice 2006-59, 2006-28 I.R.B. 60, provides that the Internal Revenue Service will not assert that a leave donor who deposits leave into an employer-sponsored leave bank under a major disaster leave-sharing plan that meets the requirements set forth in Notice 2006-59 realizes income or has wages, compensation, or rail wages with respect to the deposited leave, provided that the plan treats payments made by the employer to the leave recipient as “wages” for purposes of FICA, FUTA, and income tax withholding, and as “compensation” for purposes of RRTA and “rail wages” for purposes of RURT, unless excluded therefrom under a specific provision of the Code. A leave donor may not claim an expense, charitable contribution, or loss deduction on account of the deposit of the leave or its use by a leave recipient. Notice 2006-59 defines “major disaster” to mean (a) a major disaster as declared by the President under § 401 of the Stafford Act, 42 U.S.C. § 5170, that warrants individual assistance or individual and public assistance from the federal government under that Act, or (b) a major disaster or emergency as declared by the President pursuant to 5 U.S.C. § 6391, in the case of employees described in that statute.
In this case, Recipient Employees under the Policy as currently in effect are limited to those employees who experience a medical emergency, care for a spouse or child in the event of a medical emergency, or need extended time off following the death of a parent, spouse or child. The Policy defines “medical emergency” as a major illness or other medical condition (e.g., heart attack, cancer, etc) that requires a prolonged absence from work, including intermittent absences that are related to the same illness or condition. The facts surrounding Policy as currently in effect in this case are close to the facts surrounding the employer-sponsored (medical) leave-sharing arrangement described in Rev. Rul. 90-29. We therefore conclude that, under the facts presented and the representations made, the payments made under the Policy as currently in effect are includible in the Recipient Employee’s gross income under § 61 of the Code. Such payments are not includable in the Donor Employee’s gross income under § 61.

However, Modified Policy with the changes proposed above is distinguishable from the narrow exceptions described above. Because Modified Policy provides a Recipient Employee with paid leave during a time that he or she is facing a catastrophic casualty loss that may or may not involve a personal or family medical emergency, Modified Policy is not limited to a medical emergency leave program. Consequently, it is not within the scope of employer-sponsored (medical) leave-sharing arrangement described in Rev. Rul. 90-29. Modified Policy is also outside the scope of qualified employer-sponsored major disaster leave-sharing plans that meet the requirements of Notice 2006-59 because it is not designed to be limited specifically to aid the victims of a “major disaster” as declared by the President of the United States.

Because the Modified Policy does not meet any of the exceptions described above, the tax consequences to Donor Employees who transfer leave pursuant to the Modified Policy will be governed by the assignment of income doctrine. Applying the doctrine to the facts here, we conclude that a Donor Employee’s assignment of his or her right to receive vacation and other similar accrued paid leave under the Modified Policy will not relieve the Donor Employee of the income tax liability on the assigned leave. Therefore, a Donor Employee must include the cash value of any vacation and other similar accrued paid leave that the Donor Employee transfers pursuant to the Modified Policy in his or her gross income under § 61 as compensation for services provided by that employee to Taxpayer.

LAW AND ANALYSIS -- EMPLOYMENT TAX ISSUE

Generally, every employer making payment of “wages” must withhold federal income tax pursuant to § 3402 of the Code. For income tax withholding purposes, the term “wages” means all remuneration for services performed by an employee for his employer unless a specific exemption under § 3401(a) applies. In general, income tax is withheld from an employee’s wages when the wages are actually or constructively paid to the employee. See Treas. Reg. § 31.3402(a)-1. Federal Insurance Contribution Act (FICA) taxes are imposed on employees and employers under §§ 3101 and 3111,
respectively. Employers have a duty to collect the employee’s share of FICA taxes under § 3101 by withholding the amount of the tax from the employee’s “wages.” The term “wages” for purposes of FICA means, with certain exceptions, all remuneration for employment, including the cash value of all remuneration (including benefits) paid in any medium other than cash. See § 3121(a). Typically, wages are subject to FICA tax when they are actually or constructively paid to the employee. See Treas. Reg. § 31.3121(a)-2. Additionally, the employer must pay an excise tax (FUTA tax) on the total “wages” the employer pays to an employee. The term “wages” for purposes of FUTA is similar to the FICA wage definition. See § 3306(b). Again, FUTA taxes are imposed when an employee is actually or constructively paid. See Treas. Reg. §§ 31.3301-2, 31.3301-3(b) and 31.3301-4.

As noted above, the amounts an employer pays to an employee who receives paid leave pursuant to a bona fide employer sponsored (medical) leave-sharing plan, like the one in Rev. Rul. 90-29, are includible in that employee’s gross income under § 61 of the Code, and they are considered “wages” of that employee for employment tax purposes (unless otherwise excluded by the Code). Moreover, pursuant to Rev. Rul. 90-29, an employee who surrenders leave to the employer or deposits leave into a leave bank maintained by the employer does not realize any income.

Because the Policy in this case is a bona fide employer sponsored (medical) leave-sharing plan similar to the one described in Rev. Rul. 90-29, we conclude that the payments made by Taxpayer to a Recipient Employee with respect to the paid leave time surrendered by the Donor Employee under the Policy are includable in the Recipient Employee’s gross income under § 61 of the Code, and that they should be treated as “wages” of the Recipient Employee for employment tax purposes. Therefore, such payments made by Taxpayer to the Recipient Employee are subject to the tax withholding requirements and taxes provided by §§ 3402, 3101, 3102, 3111, 3121, and § 3301, respectively, at the time of payment.

Moreover, in accordance with Rev. Rul. 90-29, the Donor Employee who surrenders leave under the Policy does not have income under § 61 of the Code, and thus is not treated as the recipient of “wages” subject to employment taxes in connection with the surrendered leave. The Donor Employee therefore is not subject to any withholding or employment tax obligations relating to the payments.

However, the Modified Policy, as proposed, does not qualify as a bona fide (medical) leave-sharing plan or a qualified major disaster leave-sharing plan. Therefore, the cash value of the surrendered paid leave is includable in the Donor Employee’s gross income under § 61 of the Code, and thus should also be treated as the “wages” of the Donor Employee for employment tax purposes. Accordingly, these wages are subject to the tax withholding requirements and taxes provided by §§ 3402, 3101, 3102, 3111, 3121, and § 3301, respectively.
In addition, the Recipient Employee who receives payments of surrendered paid leave under the Modified Policy is not treated as the recipient of “wages” subject to employment tax. The Recipient Employee is not subject to any withholding or employment tax obligations relating to the payments. However, with respect to whether the Recipient Employee has gross income under § 61 of the Code for reasons other than compensation for services provided to Taxpayer, we note that under section 4.02(1) of Rev. Proc. 2006-3, 2006-1 I.R.B. 122, 129, the Service ordinarily will not issue letter rulings on any matter in which the determination is primarily one of fact. Because the reasons that Donor Employees of Taxpayer may transfer paid leave under the Modified Policy is primarily one of fact, we cannot express an opinion regarding the federal income tax consequences of the subject payments to the Recipient Employees who receive the cash value of the surrendered paid leave under the Modified Policy.

HOLDINGS

We hold that payments with respect to surrendered paid leave under the Policy, as currently in effect, made to a Recipient Employee are includable in the Recipient Employee’s gross income under § 61 of the Code and are “wages” subject to withholding taxes under §§ 3401, 3121 and 3306 at the time the Recipient Employee receives the payment. Moreover, the Recipient Employee who receives the payments with respect to the surrendered paid leave is the sole individual subject to withholding and income tax liability at the time the payment is made. The Donor Employee who surrendered the paid leave is not subject to income tax liability or withholding tax liability, either at the time he or she applies to donate the leave hours or at the time a payment is made by Taxpayer to the Recipient Employee in connection with the surrendered paid leave time.

We further hold that payments with respect to surrendered paid leave under the Modified Policy, after the implementation of the changes contemplated by Taxpayer, are includible in the Donor Employee’s gross income under § 61 of the Code and are “wages” subject to withholding taxes under §§ 3401, 3121 and 3306. The Donor Employee is the sole individual subject to wage withholding tax liability at the time the payment is made.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

We express no opinion, except as specifically ruled above, as to the federal income tax treatment of the transaction under any other provisions of the Code and regulations that may be applicable or under any other general principles of federal income taxation. Neither is any opinion expressed as to the tax treatment of any conditions existing at the time of, or effects resulting from, the transaction(s) that are not specifically covered by the above ruling.
In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representatives.

A copy of this letter must be attached to any income tax return to which it is relevant. Alternatively, taxpayers filing their returns electronically may satisfy this requirement by attaching a statement to their return that provides the date and control number of the letter ruling.

The rulings contained in this letter are based upon information and representations submitted by Taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

Sincerely yours,

William A. Jackson  
Branch Chief, Branch 5  
Office of Associate Chief Counsel  
(Income Tax & Accounting)
UAF STAFF COUNCIL RESOLUTION 2014-250-3

UAF Staff Council unanimously approved the following resolution at Staff Council Meeting #250, on May 13, 2014:

UNIVERSITY OF ALASKA FAIRBANKS
STAFF COUNCIL
RESOLUTION CONCERNING LEAVE SHARE FOR THOSE
ON INTERMITTENT FAMILY MEDICAL LEAVE (FML)

WHEREAS, the University of Alaska is reviewing regulations including those affecting the leave share program; and

WHEREAS, under the proposed changes, there is a consecutive ten day requirement to qualify for the leave share program; and

WHEREAS, personnel on intermittent FML may not be absent for ten consecutive days, yet may still exhaust all available sick and annual leave balances; and

WHEREAS, IRS letter 200720017 allowed a program with leave donation for a medical emergency including intermittent absences that are related to the same illness or condition; now

THEREFORE, LET IT BE RESOLVED, UAF Staff Council proposes that University Regulation, Part IV-Human Resources, chapter 04.06- Benefits and Leave, paragraph R04.06.130. Sick Leave, subparagraph D, Leave Share Program, strike the word "consecutive" from the ten day requirement to qualify for the leave share program (as noted in the attached document).

Brad Krick, UAF Staff Council President

Date

Attachments: Proposed Changes to UA Regulation R04.06 – Draft
IRS Letter Ruling 200720017
Attached is a draft copy of the proposed change to University Regulation, Part IV - Human Resources; Chapter 04.06 - Benefits and Leave (pages 17-21 only; the section concerning the Leave Share Program) as found on May 12, 2014 here:

http://www.alaska.edu/files/research/04-06RegentsPolicy-revisions-from-HR-4-16-14-latest.doc

In the draft, the policy on the Leave Share Program as it relates to employees on FML has been rewritten to make things clearer than previous policies. However, there is a consecutive 10-day absence required in a leave without pay (LWOP) status before the employee is eligible to participate in the program. An employee on intermittent FML may or may not have 10 consecutive days in a LWOP status, but could very easily exhaust all sick and annual leave. IRS guidelines allow those that qualify for intermittent FML to be eligible for a leave share program (IRS letter 200720017).

A recent example is a UAF employee who was on intermittent FML. In a five-week window (25 work days), the employee was in a LWOP status for 17 days. There were no 10 consecutive day instances during that period. This employee was not (and under the new guidelines as they are proposed would not be) eligible for fellow employees to assist through the Leave Share Program.

Therefore, the following changes are recommended:

Page 18, definition of Leave Share Recipient. In the fourth line after the term FML leave, insert, "(including intermittent)"

Page 18, definition of Medical Emergency. In the fifth line after the words FML leave, insert, "(including intermittent)";

In the seventh line, strike the word, "consecutive".

Page 19, paragraph c. Review of Application. In the fourth line, after the words FML leave, insert, "(including intermittent)";

In the sixth line, strike the word "consecutive".

Page 20, third paragraph, starting with the words, "After the leave share...". In the first line, strike the word "consecutive".

(Note: In the attached document, the yellow highlights along with the strikeout words are the proposed change as found on the Statewide web site referenced above. The green highlights are Staff Council's proposed change.)
11. Paid sick leave may be denied if an employee fails to timely notify the supervisor, fails to provide evidence of the qualifying event, or fails to provide medical certification.

12. Paid sick leave is discontinued immediately:
   a. upon employee's return to work status;
   b. upon determination by the employee's supervisor with professional medical advice that the employee is able to return to work;
   c. upon refusal or failure by the employee to submit clear evidence of a qualifying event on request or as required (in this case, the leave may be retroactively disallowed);
   d. when the employee is eligible and qualified for disability retirement under the applicable state retirement system or Social Security;
   e. upon exhaustion of sick leave;
   f. after the third day of disability, for an employee with a workers' compensation claim; or
   g. upon the expiration of the employee’s job assignment.
   h. upon termination for any reason or no reason.

13. Sick leave requests which are not covered in regulation or requests for special consideration are to be submitted through administrative channels to the regional Human Resources office. The regional Human Resources office, after evaluation, will forward a copy of the request and its recommendations to the chief human resources officer for final determination.

D. Leave Share Program [Changes proposed in this section are from M. Hostina and A. Lynch along with Erika Van Flein and Erik Seastedt]

1. Purpose: The leave share program is established to allow employees to donate sick leave to an employee who needs additional leave coverage for a medical emergency that will require the prolonged absence of the employee from duty and will result in the substantial loss of income to the employee voluntarily transfer hours from their unused sick leave balance to the sick leave balance of an employee with a catastrophic medical event.

2. Definitions:

For the purpose of this regulation, the following terms will have the meaning as indicated below.
Employee: An employee is any person in the employment of the university in a position that is eligible to accrue sick leave, except for extended temporary employees. An "employee" is all persons in the employment of the university in positions that are eligible to accumulate sick leave. This excludes all extended temporary employees eligible to accrue sick leave.

Leave Share Sick-leave Donor: An employee who voluntarily requests transfer of accrued sick leave hours to the sick leave account of a sick leave share recipient.

Leave Share Recipient: An employee whose application to receive sick leave from the accrued sick leave account of Leave Share Donor(s) has been approved in accordance with subsection 3 (c) below, and whose leave has been designated as FML leave (including intermittent) for a serious health condition in accordance with R04.06.144B, University Family and Medical Leave. Sick-leave Recipient: An employee who has filed a request to receive sick leave from the accrued sick leave account of donor(s).

Medical Emergency: A serious health condition of the employee or the employee's immediate family member that will require the prolonged absence of the employee from duty and will result in a substantial loss of income to the employee because the employee will have exhausted all paid leave available. The employee's absence for the medical emergency must be designated as FML leave (including intermittent) for a serious health condition in accordance with R04.06.144B and must exceed the employee's accrued leave balances by 10 or more consecutive work days.

Qualifying Event: For purposes of the leave share program, the catastrophic medical event of an employee or immediate family member that requires an absence from work by the employee for a period of time that exceeds 10 working days in excess of all accrued leave balances.

Upon meeting the definition of a qualifying event, 5 working days of donated leave will be credited retroactively to the recipient.

3. Procedures

a. Program Participation: A full-time employee may participate in the leave share program for a maximum of 65 scheduled working days (520 hours) during a rolling 12-month period measured backward from the date the employee uses any donated sick leave. For each calendar year, Part-time employees may participate according to their prorated proportion of full-time.

Leave Transfers: The transfer of leave hours from the donor(s) to the recipient will be done on an as-needed basis by pay period.

Exclusions: Leave cannot be donated to employees receiving compensation under Workers' Compensation, Long-Term Disability, or any other compensation plan, or to any employees not eligible to use accrued sick leave.
3. Procedures:

Procedures for request and use of the leave share program are available through the employee’s regional personnel office.

The personnel director or designee at each MAU and statewide administration is responsible for the coordination and implementation of the procedures described herein.

a. Request for Leave Share Hours Transfer

A regular employee or a personal representative may request leave share hours by completing the leave share request form and by completing the Family and Medical Leave (FML) application.

b. Review of Request Application for Leave Share Hours

A regular employee or the employee’s representative may request leave share hours by completing the leave share application and the Family and Medical Leave (FML) application.

The personnel director or designee will consider the request and determine whether the leave share hours transfer request and FML application comply with regulation. The review will include determining that the qualifying event will require a sick leave without pay (SLWOP) period in excess of 10 working days (80 working hours) for full-time employees; verifying that all available leave hours of the applicant are or will be exhausted; and compliance with all provisions of this and other policy and regulation pertaining to sick leave and FML.

c. Administration of an Approved Review of Application

The regional human resources director or designee will consider the application and determine whether the employee is eligible for leave share, whether the employee’s absence is a medical emergency and has been designated as FML leave (including intermittent) in accordance with R04.06.144B, and whether the employee has been on sick leave without pay (SLWOP) for the medical emergency for a period of at least ten (10) consecutive work days.

d. Exclusions

Leave cannot be donated to employees receiving compensation under Workers’ Compensation, Long Term Disability, or any other compensation plan, to any employees not eligible to accrue and use accrued sick leave.

e. Administration of Approved Application
The employee is responsible for requesting donations. If sufficient time leave is not donated, and at the employee's request, the regional personnel director, dean or director of the employee's department may issue a system-wide request for sick leave donations on behalf of the leave share recipient (anonymity may be requested). This notice will remain posted until donated leave is no longer necessary or a total of 65 working days has been offered for donation.

An employee who wishes to donate sick leave to a leave share recipient will complete a sick leave donation form and submit it to the regional human resources office. Donation forms are to be submitted to the regional personnel office of the university unit which made the request. Donations will be accepted on a first come, first used basis. Sick leave hours will be transferred on an as-needed basis each pay period.

After the leave share recipient has used ten (10) consecutive days of sick leave without pay (SLWOP) for the medical emergency, the transfer of leave hours from the leave share donor(s) to the leave share recipient will be made on an as-needed basis by pay period. Five working days of donated leave will be credited retroactively to the recipient.

The leave share recipient may not receive more than the actual number of hours needed. Leave share donations may not be used for the first five days of the qualifying ten (10) working day SLWOP period. Donations may not be used beyond a leave share recipient's termination date, exhaustion of FML leave, or exhaustion of leave share benefit, whichever occurs first, or beyond a leave share donor's termination date.

The sick leave donation form will not be valid for more than the number of hours needed by the recipient in a given pay period. Separate forms may be submitted each pay period for additional donations. Donations may not be used beyond the donor's termination date or for 5 working days of the qualifying 10 working day SLWOP period.

Donors will receive notification from the payroll office when the hours they donated have been transferred from the donor's sick leave balance to the recipient's sick leave balance. If a donor's sick leave donation is not needed by the recipient, the leave share transfer form will be returned to the donor destroyed.

df. Impact on Leave Share Ddonor

According to I.R.S. Revenue Ruling 90-29, an employee who donates donating sick leave under a bona-fide employer-sponsored leave-sharing program for medical emergencies hours to another employee does not realize any income or incur any deductible expense or loss either upon the surrender or deposit of that leave or its use by the recipient.
Sick leave donated and used by the recipient is the property of the recipient and will not be returned to the donor.

Impact on the Leave Share Recipient

According to Revenue Ruling 90-29, amounts paid by an employer to a leave share recipient pursuant to a bona-fide employer-sponsored leave sharing plan for medical emergencies are included in the gross income of the recipient as compensation. The recipient may not receive more than the actual number of hours needed.

Disapproval of Leave Recipient Application - Request for Reconsideration of Denial

If an applicant is informed by the regional personnel office that the request for leave has been employee’s application for leave share is denied, the applicant may request reconsideration within ten (10) working days by the chancellor (or designee) or, if the applicant is a statewide administration employee, the president (or designee). Any reconsideration constitutes the final administrative determination of the matter by the University and is not grievable subject to appeal, grievance, or arbitration. Any further review of such decisions must be pursued within 30 days of the final decision in accordance with Alaska Rule of Appellate Procedure 602(a)(2).

Prohibition of Coercion

An employee may not directly or indirectly intimidate, threaten, or coerce any other employee or otherwise interfere with such an employee’s right to choose whether or not to donate, receive, or use sick leave under the leave share program.

Records

The leave share and FML application, decision, and other relevant documentation will be maintained separately from employee’s permanent personnel file. A record of the number of hours used from the leave share program will be kept in the permanent payroll file.

R04.06.141. Holidays

A. Paid Holidays

The following paid holidays are observed by the University of Alaska:

1. New Year’s Day
Dear :

This is in response to your request for a private letter ruling dated November 6, 2006, submitted by the authorized representatives of Taxpayer. Rulings are requested below concerning Taxpayer’s income tax withholding and employment tax obligations with respect to leave transferred by employees of Taxpayer to other employees of Taxpayer under the Policy currently maintained by Taxpayer. Similar rulings are also requested concerning leave transferred pursuant to the Modified Policy currently being considered by Taxpayer for implementation.

FACTS

Taxpayer is a publicly traded healthcare services company with facilities in numerous states. Taxpayer’s accounting period is the calendar year, and it uses the accrual method of accounting for maintaining its books and records and for filing its federal tax returns. Taxpayer’s corporate headquarters is in State A.
Taxpayer maintains various programs under which its employees accrue paid leave time that may be used for various reasons, including vacation, personal days and sick days. Employee requests for time off must request be approved by Taxpayer. If a request is approved, but the employee lacks sufficient hours of paid leave time under the applicable paid leave program at the time leave is to begin, the employee will not receive pay for the time off.

Taxpayer currently maintains Policy pursuant to which employees are allowed to surrender accrued hours of paid leave ("Donor Employee") for the benefit of other employees who need more time off than they have accumulated personally ("Recipient Employee"). Under Policy as currently in effect, an eligible employee may request additional paid leave if the employee experiences a medical emergency, is caring for a spouse or child in the event of a medical emergency, or needs extended time off following the death of a parent, spouse or child. To be eligible to receive surrendered leave under Policy, an employee must be employed by Taxpayer for at least 90 days and must be eligible to accrue paid leave time under the applicable paid leave program. Policy defines "medical emergency" as a major illness or other medical condition (e.g., heart attack, cancer, etc) that requires a prolonged absence from work, including intermittent absences that are related to the same illness or condition. In order to receive surrendered paid leave time, an eligible employee must have exhausted all of his or her own paid leave time, must complete a written request and authorization form, and must have the scheduled time off or leave of absence approved by Taxpayer. The Donor Employee also must complete an authorization form, which must be approved by Taxpayer, before leave can be surrendered. Leave time must be donated to a specific employee who is eligible to receive donated leave time under the Policy (i.e., the Recipient Employee). Policy also includes restrictions on the amount and type of paid leave time that may be surrendered by a Donor Employee. Once surrendered, paid leave hours cannot be returned to the Donor Employee, but will remain available for use by the specific Recipient Employee.

If a Recipient Employee receives paid leave hours under the Policy from a Donor Employee with a different pay rate, the leave time is converted based on the Recipient Employee’s pay rate, so that the dollar value of the surrendered leave remains the same, but leave taken by the Recipient Employee is always paid at the Recipient Employee’s regular rate of pay. For example, if Donor Employee is regularly paid $15.00 per hour and surrenders eight hours of paid leave to a Recipient Employee who is regularly paid $10.00 per hour, the Recipient Employee will receive 12 hours of paid leave, paid at $10.00 per hour (8 hours x $15.00 = $120 value, and $120.00 value/ $10.00 per hour = 12 hours).

Taxpayer is considering whether to implement certain modifications to Policy ("Modified Policy") that would allow eligible employees who experience "catastrophic casualty losses" due to terrorist attack, fire or other natural disaster (i.e., hurricane, flood, tornado or other highly destructive storm) to request surrendered paid time off as well. For
purposes of the Modified Policy, a "catastrophic casualty loss" would include severe damage to or destruction of the employee's primary residence, which requires immediate action by the employee to secure the premises. The Modified Policy may permit employees to donate leave hours to a leave “bank” in the event of a terrorist attack, natural disaster or public health crisis that affects a large number of employees. Leave hours donated to the bank would be available on a first-come, first-served basis, to affected employees whose leave donation requests are approved. The leave bank would be available only for a limited period of time following the crisis event.

Taxpayer is requesting the following four rulings:

(1) Payments made under the Policy as currently in effect are reportable in the Recipient Employee's gross income under § 61 of the Internal Revenue Code (the “Code”) and are subject to withholding taxes under §§ 3401, 3121 and 3306 of the Code at the time the Recipient Employee receives the payment.

(2) Under the Policy as currently in effect, the Recipient Employee who receives the payments with respect to the paid leave time surrendered by the Donor Employee is the sole individual subject to withholding and income tax liability at the time the payment is made, and the Donor Employee who surrendered the paid time off is not subject to income or withholding tax liability, either at the time he or she applies to donate the leave hours or at the time a payment is made by Taxpayer to the Recipient Employee in connection with the surrendered paid leave time.

(3) Payments made under the Modified Policy after implementation of the proposed changes to the Policy are made are reportable in the Recipient Employee's gross income under § 61 and are subject to withholding taxes under §§ 3401, 3121 and 3306 at the time the Recipient Employee receives the payment.

(4) Under the Modified Policy, the Recipient Employee who receives the payments with respect to the paid leave time surrendered by the Donor Employee is the sole individual subject to withholding and income tax liability at the time the payment is made, and the Donor Employee who surrendered the paid time off is not subject to income or withholding tax liability, either at the time he or she applies to donate the leave hours or at the time a payment is made by Taxpayer to the Recipient Employee in connection with the surrendered paid leave time.

LAW AND ANALYSIS -- GROSS INCOME ISSUE

Section 61 of the Code provides that, except as otherwise provided by law, gross income means all income from whatever source derived, including compensation for services.

A basic principle of tax law is that a taxpayer's assignment to another person of his or her right to receive compensation for personal services does not relieve the taxpayer of the tax liability on the assigned income. See Lucas v. Earl, 281 U.S. 111, 50 S. Ct. 241,
74 L. Ed. 731 (1930), and Helvering v. Eubank, 311 U.S. 122, 61 S. Ct. 149, 85 L. Ed. 81, 1940-2 C.B. 209 (1940), 1940-2 C.B. 209. However, this general “assignment of income” rule does not apply to certain situations involving employer-sponsored leave plans. One situation involves bona fide employer-sponsored (medical) leave-sharing arrangements. Another involves certain qualified employer-sponsored major disaster leave-sharing plans.

The first exception to this general assignment of income rule involves the bona fide employer-sponsored (medical) leave-sharing arrangement described in Rev. Rul. 90-29, 1990-1 C.B. 11. Under the plan in the ruling, employees who suffer medical emergencies may qualify to receive leave surrendered to the employer by other employees or leave deposited by its employees in an employer sponsored leave bank. The ruling holds that the amounts paid by the employer to a leave recipient pursuant to the plan are includable in the gross income of the recipient under § 61 of the Code as compensation for services provided by that recipient to the employer. Rev. Rul. 90-29 further concludes that these amounts are considered “wages” for employment tax purposes, including the Federal Insurance Contributions Act (“FICA”), the Federal Unemployment Tax Act (“FUTA”), the Railroad Retirement Tax Act (“RRTA”), and the Railroad Unemployment Repayment Tax (“RURT”), and for income tax withholding purposes, unless otherwise excluded by a specific provision of the Code. The revenue ruling also holds that an employee who surrenders leave to the employer or deposits leave in the leave bank does not realize any income and incurs no deductible expense or loss either upon surrender or deposit of the leave or its use by the recipient employee.

Another exception involves qualified employer-sponsored major disaster leave-sharing plans such as plans that involve amounts paid pursuant to a leave-sharing plan to assist employees affected by a major disaster declared by the President of the United States. Notice 2006-59, 2006-28 I.R.B. 60, provides that the Internal Revenue Service will not assert that a leave donor who deposits leave into an employer-sponsored leave bank under a major disaster leave-sharing plan that meets the requirements set forth in Notice 2006-59 realizes income or has wages, compensation, or rail wages with respect to the deposited leave, provided that the plan treats payments made by the employer to the leave recipient as “wages” for purposes of FICA, FUTA, and income tax withholding, and as “compensation” for purposes of RRTA and “rail wages” for purposes of RURT, unless excluded therefrom under a specific provision of the Code. A leave donor may not claim an expense, charitable contribution, or loss deduction on account of the deposit of the leave or its use by a leave recipient. Notice 2006-59 defines “major disaster” to mean (a) a major disaster as declared by the President under § 401 of the Stafford Act, 42 U.S.C. § 5170, that warrants individual assistance or individual and public assistance from the federal government under that Act, or (b) a major disaster or emergency as declared by the President pursuant to 5 U.S.C. § 6391, in the case of employees described in that statute.
In this case, Recipient Employees under the Policy as currently in effect are limited to those employees who experience a medical emergency, care for a spouse or child in the event of a medical emergency, or need extended time off following the death of a parent, spouse or child. The Policy defines “medical emergency” as a major illness or other medical condition (e.g., heart attack, cancer, etc) that requires a prolonged absence from work, including intermittent absences that are related to the same illness or condition. The facts surrounding Policy as currently in effect in this case are close to the facts surrounding the employer-sponsored (medical) leave-sharing arrangement described in Rev. Rul. 90-29. We therefore conclude that, under the facts presented and the representations made, the payments made under the Policy as currently in effect are includible in the Recipient Employee’s gross income under § 61 of the Code. Such payments are not includable in the Donor Employee’s gross income under § 61.

However, Modified Policy with the changes proposed above is distinguishable from the narrow exceptions described above. Because Modified Policy provides a Recipient Employee with paid leave during a time that he or she is facing a catastrophic casualty loss that may or may not involve a personal or family medical emergency, Modified Policy is not limited to a medical emergency leave program. Consequently, it is not within the scope of employer-sponsored (medical) leave-sharing arrangement described in Rev. Rul. 90-29. Modified Policy is also outside the scope of qualified employer-sponsored major disaster leave-sharing plans that meet the requirements of Notice 2006-59 because it is not designed to be limited specifically to aid the victims of a “major disaster” as declared by the President of the United States.

Because the Modified Policy does not meet any of the exceptions described above, the tax consequences to Donor Employees who transfer leave pursuant to the Modified Policy will be governed by the assignment of income doctrine. Applying the doctrine to the facts here, we conclude that a Donor Employee’s assignment of his or her right to receive vacation and other similar accrued paid leave under the Modified Policy will not relieve the Donor Employee of the income tax liability on the assigned leave. Therefore, a Donor Employee must include the cash value of any vacation and other similar accrued paid leave that the Donor Employee transfers pursuant to the Modified Policy in his or her gross income under § 61 as compensation for services provided by that employee to Taxpayer.

LAW AND ANALYSIS -- EMPLOYMENT TAX ISSUE

Generally, every employer making payment of “wages” must withhold federal income tax pursuant to § 3402 of the Code. For income tax withholding purposes, the term “wages” means all remuneration for services performed by an employee for his employer unless a specific exemption under § 3401(a) applies. In general, income tax is withheld from an employee’s wages when the wages are actually or constructively paid to the employee. See Treas. Reg. § 31.3402(a)-1. Federal Insurance Contribution Act (FICA) taxes are imposed on employees and employers under §§ 3101 and 3111,
respectively. Employers have a duty to collect the employee’s share of FICA taxes under § 3101 by withholding the amount of the tax from the employee’s “wages.” The term “wages” for purposes of FICA means, with certain exceptions, all remuneration for employment, including the cash value of all remuneration (including benefits) paid in any medium other than cash. See § 3121(a). Typically, wages are subject to FICA tax when they are actually or constructively paid to the employee. See Treas. Reg. § 31.3121(a)-2. Additionally, the employer must pay an excise tax (FUTA tax) on the total “wages” the employer pays to an employee. The term “wages” for purposes of FUTA is similar to the FICA wage definition. See § 3306(b). Again, FUTA taxes are imposed when an employee is actually or constructively paid. See Treas. Reg. §§ 31.3301-2, 31.3301-3(b) and 31.3301-4.

As noted above, the amounts an employer pays to an employee who receives paid leave pursuant to a bona fide employer sponsored (medical) leave-sharing plan, like the one in Rev. Rul. 90-29, are includible in that employee’s gross income under § 61 of the Code, and they are considered “wages” of that employee for employment tax purposes (unless otherwise excluded by the Code). Moreover, pursuant to Rev. Rul. 90-29, an employee who surrenders leave to the employer or deposits leave into a leave bank maintained by the employer does not realize any income.

Because the Policy in this case is a bona fide employer sponsored (medical) leave-sharing plan similar to the one described in Rev. Rul. 90-29, we conclude that the payments made by Taxpayer to a Recipient Employee with respect to the paid leave time surrendered by the Donor Employee under the Policy are includable in the Recipient Employee’s gross income under § 61 of the Code, and that they should be treated as “wages” of the Recipient Employee for employment tax purposes.

Therefore, such payments made by Taxpayer to the Recipient Employee are subject to the tax withholding requirements and taxes provided by §§ 3402, 3101, 3102, 3111, 3121, and § 3301, respectively, at the time of payment.

Moreover, in accordance with Rev. Rul. 90-29, the Donor Employee who surrenders leave under the Policy does not have income under § 61 of the Code, and thus is not treated as the recipient of “wages” subject to employment taxes in connection with the surrendered leave. The Donor Employee therefore is not subject to any withholding or employment tax obligations relating to the payments.

However, the Modified Policy, as proposed, does not qualify as a bona fide (medical) leave-sharing plan or a qualified major disaster leave-sharing plan. Therefore, the cash value of the surrendered paid leave is includable in the Donor Employee’s gross income under § 61 of the Code, and thus should also be treated as the “wages” of the Donor Employee for employment tax purposes. Accordingly, these wages are subject to the tax withholding requirements and taxes provided by §§ 3402, 3101, 3102, 3111, 3121, and § 3301, respectively.
In addition, the Recipient Employee who receives payments of surrendered paid leave under the Modified Policy is not treated as the recipient of "wages" subject to employment tax. The Recipient Employee is not subject to any withholding or employment tax obligations relating to the payments. However, with respect to whether the Recipient Employee has gross income under § 61 of the Code for reasons other than compensation for services provided to Taxpayer, we note that under section 4.02(1) of Rev. Proc. 2006-3, 2006-1 I.R.B. 122, 129, the Service ordinarily will not issue letter rulings on any matter in which the determination is primarily one of fact. Because the reasons that Donor Employees of Taxpayer may transfer paid leave under the Modified Policy is primarily one of fact, we cannot express an opinion regarding the federal income tax consequences of the subject payments to the Recipient Employees who receive the cash value of the surrendered paid leave under the Modified Policy.

HOLDINGS

We hold that payments with respect to surrendered paid leave under the Policy, as currently in effect, made to a Recipient Employee are includable in the Recipient Employee's gross income under § 61 of the Code and are "wages" subject to withholding taxes under §§ 3401, 3121 and 3306 at the time the Recipient Employee receives the payment. Moreover, the Recipient Employee who receives the payments with respect to the surrendered paid leave is the sole individual subject to withholding and income tax liability at the time the payment is made. The Donor Employee who surrendered the paid leave is not subject to income tax liability or withholding tax liability, either at the time he or she applies to donate the leave hours or at the time a payment is made by Taxpayer to the Recipient Employee in connection with the surrendered paid leave time.

We further hold that payments with respect to surrendered paid leave under the Modified Policy, after the implementation of the changes contemplated by Taxpayer, are includible in the Donor Employee's gross income under § 61 of the Code and are "wages" subject to withholding taxes under §§ 3401, 3121 and 3306. The Donor Employee is the sole individual subject to wage withholding tax liability at the time the payment is made.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

We express no opinion, except as specifically ruled above, as to the federal income tax treatment of the transaction under any other provisions of the Code and regulations that may be applicable or under any other general principles of federal income taxation. Neither is any opinion expressed as to the tax treatment of any conditions existing at the time of, or effects resulting from, the transaction(s) that are not specifically covered by the above ruling.
In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representatives.

A copy of this letter must be attached to any income tax return to which it is relevant. Alternatively, taxpayers filing their returns electronically may satisfy this requirement by attaching a statement to their return that provides the date and control number of the letter ruling.

The rulings contained in this letter are based upon information and representations submitted by Taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

Sincerely yours,

William A. Jackson
Branch Chief, Branch 5
Office of Associate Chief Counsel
(Income Tax & Accounting)
5/2/14 - Chancellor’s Cornerstone Award Committee

Committee met April 16.

Present: Jessica MacCallum (chair), Faye Gallant, Nate Bauer, Janine Smith, Nicole Dufour

Committee met to review and discuss Chancellor’s Cornerstone Award nominations.

- Two exceptional recommendations were sent to the Chancellor.
- The committee was prepared to meet again if more recommendations were requested. Three to five recommendations are standard, but the committee felt only two nominations truly excelled above the rest.
- At this time, the Chancellor has not requested additional nominations.
- The award will be presented at the Longevity and Awards Ceremony during Staff Appreciation Day.
May Committee Report

UAF Staff Council Staff Affairs Committee

I. New and Continuing Business
   a. UAF “Better Place to Work” Recommendations
      i. Question tool communication: look for the announcement and link in the Cornerstone, the Staff Council blog, and your inbox
   b. Leave Share Subcommittee
      i. Resolution to include bereavement as a qualifying event for the leave share program
      ii. Clarify language in regulations
      iii. Discussions on appropriateness of recognition leave/award during times of need: Pre-staff, HR
      iv. Upcoming discussion with Erika van Flein on potential impacts of increasing the leave refund (after the ten day wait period has passed). The wait period is tied to processing of Family Medical Leave.
      v. Potential to establish a Staff Council ‘Sunshine Fund,’ similar to those used in some departments, available to support staff in times of economic hardship (medical event, emergency, etc.). Rules for use and administration would need to be established and adopted by Staff Council, but it would be a more flexible way to help staff. It would also help staff in departments that do not have large employee pools for donations.
   c. Confirmed compensation increase and personal holiday
      i. Applies to FY15 (not all future years)
      ii. Effective July 13 (shows in August 8 pay check)
      iii. Two personal holidays (one new) for non-exempt staff, one personal holiday (new) for exempt staff; no cash value and must be taken in FY15.
      iv. 2% salary adjustment for regular staff
UAF Staff Council Membership and Rules Committee
May Meeting Report
5/6/14

Present: Chris Beks (chair), Toni Abbey, Jessica MacCallum, Nate Bauer
Excused: Jessica Desrochers, Brad Krick, Nicole Dufour

Items from our last meeting:

- The committee reviewed the revision document of the bylaws that list items that may need revising/changing. Out of those came two motion to update the bylaws to reflect the changes from alternates to at-large seats, and a split of responsibilities between the Elections Committee and the Membership and Rules Committee. Both motions have been submitted for Staff Council for review and vote.

- The committee reviewed the make up of unit membership in light of merging of groups and departments. A informal check of units and TKL’s found no change in unit membership. However, the committee will work to compile a more complete list of units, TKL’s and memberships over the summer.

- Resolution to request greater input into the budget development process at the University of Alaska Fairbanks. The committee has as found that input in the budget process is written into the bylaws, it does not expressly state that Staff Council as a whole has the chance to review and comment on the budget. Input into the process can technically be met from participation on the Planning and Budget Committee (PBC). Since Staff Council does not have standing membership on the PBC, the committee will work on a resolution to request that Staff Council has a permanent membership on the PBC.

Next Meeting (tentative):
June 2nd, 2014 3-4 PM
Online, using Fuze Meeting
The meeting was by teleconference using the Staff Council number: 800-893-8850 PIN 8244236

On the call: Dave, Kim, Nicole, Lawrence and Brad Krick joins a bit later

Kim nominated Lawrence as Chair of the Staff Council Term Funded Ad-Hoc Committee
Dave seconded
Lawrence accepted ant there were no other nominations.

Lawrence asked for someone else to take notes and prepare minutes when he accepted the nomination as chair but got no volunteers.

Term vs regular was discussed - PCN codes tell which - One starts with 2 and one with 4.

1. Layoff list
UAF HR does currently add term-funded employees to the layoff list.
- This is by request and the list is manually handled.
- must be more formal - happens sometimes
- Both Dave and Lawrence have had experience that people don't even know of the existence of this list.
- Brad Krick made a suggestion related to the Hiring Hold - If you hire off the layoff list you get reduced Hold period
- HR - Brad Lobland

2. Notice
Lawrence stated that he would like notices for Term Funded employees who are not being offered a new "term".
Due to funding your term position is not being continued ...

Dave asked: Why are they Term Funded?
Lawrence - Stated that he had taken a new position last year to be "Academic" instead of on the DoD contract. This was still Term Funded but was understood at the time to make employment not based solely on that funding stream
Dave mentioned artificial non renewal
Brad Krick from Library HR consultant - We don't recommend an evaluation for student employees because when we let them go they could use a good evaluation in a lawsuit.
- Yauna Taylor - Non retention based on performance
Lawrence stated he got reviews to get a raise approved by HR.
David stated he has had two evaluations, one for raise, two when funding might not happen

3. Rehire rights
Re-Offered vs notice to apply
Dave - does it apply to Term Funded
Any hiring process has opportunities to discriminate.

4. David introduced the broad fuzzy topic of Supervisors aiming to avoid lawsuits instead of aiming to
be a good supervisor.

Brad Krick - Brad Lobland did undergo a 360 review
Brad Lobland found the experience enlightening -
Process was expensive - output included graphs

David stated that the fact that you can get a grant funded doesn't mean you're a good supervisor.

Action Items or resolutions

From Brad Krick- Start with the list of questions, Bring them to the Staff Council meeting and get answers on the floor.

We will bring the questions of the 4/21/2014 Email from David to the next Staff Council meeting.

May 13th is the next Staff Council. The questions will be provided as a PDF file. Could be provided in advance?

Plenty of contracts with supervisors that have only 1 or 2 employees

David stated he has seen people non-retained when they should have been fired.

Brad Krick - Are we doing anything for new supervisors?

Kim will be unavailable after 10 days until August.

Brad Krick asked: What is the goal? - Brad Krick had not considered Questions as first goal

Dave would like some resolutions and to meet with the University

First Action - Brad will pursue: Get the PCN info included or in addition to the information Staff Council receives so Staff Council can determine the numbers of Term Funded and regular employees.

Second action - Questions to be brought to next Staff Council Meeting.

Kim Motioned for the End of the meeting. Brad Seconded. Meeting adjourned.
1) How many people are affected, and where do they work?

The percentage of those employees in each unit who are identified as term staff. Are term staff concentrated somewhere (Unit 5 perhaps?), and if so, why is that true?

2) What are the conditions under which a position can be designated as "term staff"? Is uncertainty of funding the only required condition?

3) Do other employers, both private and public, have large numbers of term employees? How do those employers handle positions for which UAF hires term staff?

Private employers and many government employers with uncertain funding frequently have very proactive programs for moving personnel between projects depending on the availability of funding and the needs of the organization. Several individuals who hire staff at UAF have expressed interest in having access to lists (a talent pool?) of UAF staff whose positions are ending. Many employers recognize that finding and training good people is expensive and time-consuming, so retaining good people is both good for morale and good for the bottom line.

4) Can the layoff list idea be made to work better?

There are UAF employers who do not know of a layoff list.

5) Can the layoff include non-retained term staff?

6) Can anything be done about the practice of hiring more employees than can be sustained by the source of funding, either before or after a time of contract renewal, and then not renewing the contracts of the senior employees? This practice can be used to disguise a variety of discriminatory, capricious, or otherwise questionable activities.

7) Can anything be done about the practice of managers avoiding any conversation about performance issues or other possible reasons for not renewing a contract, so as to more easily take advantage of their power to not renew a contract?

8) Can a policy of review be established for both hiring and non-renewal of staff contracts to determine the procedures and reasons that were followed?
The Planning and Budget Committee (PBC) serves in an advisory role to the Chancellor's Cabinet. The process for this committee is different this year than in past years, as UAF must consider both long-term budget reductions (FY15) as well as strategic areas to invest in for FY16.

The PBC has been meeting twice a week since late February. The committee is chaired by the Provost, and includes vice-chancellors, deans, and representatives from faculty senate, and staff council.

In the last report to Staff Council, the PBC was at the point of dividing into subcommittees with an assigned group of reduction options. The subcommittees worked for a month gathering details on each of the options, and got input from several outside sources, mostly with gathering financial data. Each subcommittee then rated their findings and submitted a report. A combined report of all subcommittees was provided to all of the members of the PBC.

Subsequently, each Vice Chancellor (VC) was asked to review the PBC options under consideration. The committee asked each VC to comment on recommended budgets cuts in their respective area. For any budget cut they disagreed with, the committee asked for alternative measures with equal amount of savings.

After the Vice Chancellors responses, the PBC did an initial ranking of each option under consideration. The rankings were discussed as a group, and it then gathered further data on items the committee ranked in the middle. The committee then went through a second ranking process, which was completed last week. The result of the second ranking will serve as the basis of the final report the committee is preparing with recommendations to the Chancellor's Cabinet.

The Planning and Budget Committee’s process has been ongoing since February, and a lot of work has been done to ensure the committee is considering all possible options. The committee has gone out of their way to handle all of the options before them in a thoughtful and considerate manner. The resulting PBC report should be a reflections of that, even though it will contain cuts in programs and services.

If you have any questions or concerns regarding the current budget process, please feel free to contact me.

Chris Bek
Staff Council Representative
Planning and Budget Committee
Vice President Report

Statewide Academic Council Meeting, May 8, 2014 9-12am

- Student Code of Conduct- may hold off as UAS has recently updated their student code of conduct policy and need to time to compare the statewide version.
- Common Student Satisfaction Survey- one electronic survey, what about areas that don’t have internet access, will there be a problem getting responses? Other electronic surveys have low response rates.
- Out-of-State Tuition- clean-up of regulations, changing of phrases. Update state policy about driver’s licenses and foreign nationals living in Alaska. Recommendations to be forwarded to BOR council. Should save staff some time and energy.
- ALEKS test system- concern from some Regents, be prepared, as UAF is testing this.
- Program proposals to BOR
  - Graduate certificate at UAA being eliminated. No one in program for past few years, partnership with Boise State and they agree to delete program.
  - UAA CIOS undergrad certificate suspended, working on other revisions. UAF will maintain similar program, any interested students will be referred to UAF. UAS already suspended certificate and occupational endorsement program, students already referred to UAF distance courses.

- Alaska Distance Gateway- no one know how much it is being used. Rather than get rid of now, let’s bring it up to date and add a counter to the website and check back next year. OIT to run some google analytics to see what information we can have now.
- Common Learning Outcomes- UAF Faculty Senate approved. Everyone needs to agree. More discussions to take place this fall, ready for catalog in Fall 2016 for Math and English only.
- Common Calendar- tabled to next meeting. How can we make this a reality?

Staff Appreciation Day Meetings, April 21, April 24, April 25, April 29, May 2, May 5, May 7, May 9

- Prepared awards, shopped for 35 and 40 year awards, checked names for awards
- Session descriptions updated and sent out for non-full sessions
- Re-wrote and forwarded registration reminders
- Prepared longevity timeline, collected award information, requested name readers
- Request and collect door prizes
- Plan Frisbee Golf Tournament, pick up Frisbees & maps, make Golden Frisbee
- Session confirmations
- Mailed and distributed posters and flyers
- Meet with MC to go over longevity timeline and responsibilities, write speakers’ notes
- Award and announce rural funds to campuses

Outstanding Staff Council Achievement Award, April 29

- Meet and discuss nominations, selected a recipient to be awarded during Staff Appreciation Day

Student Services Council, April 25

- Review of Regents’ Policy and University Regulations- out-of-state tuition, how can be make this more similar between campuses? Develop a new policy to receive permission to waive the non-resident surcharge. Campuses would need to asses residency status for each student and make
a report every 3 years, prior to receiving approval from their Chancellor to waive the surcharge. Look more closely at Chpt 5, should this be removed before going to General Counsel.

- UA Scholars Receptions- UAF has selected date, no other school. Important to recruitment purposes of our state’s “best and brightest”.
- Protection of Minors training- training occurred over the last few weeks around the state. Sponsored by SW Risk Services and the campus risk offices. Ashley Munro asked the question: How will the information covered in the protection of minors training be conveyed to departments and staffs that work with minors? This was shared with Nancy Spink at SW Risk Services for a response. Background checks on housing staff?

Executive Board Meeting, May 6
- Approval of Staff Council Agenda for May 13th meeting
- Planning & Budget Committee updates

Pre-Staff Meeting, May 7
- Bullying Awareness Training will be implemented into required Supervisor Training by July 1. Testing out newer presentation at Staff Appreciation Day. Still looking for definition clarity. Will be a part of the respectful workplace training as well.
- Planning & Budget Committee will have a rated list available week of May 12th for review.
- Temporary staff that are not re-hired may have placed onto the list of staff who are laid off. Chancellor’s office to have wording for a policy ready for Executive Board to review over the summer.
- Minor Protection Training- coming from statewide.

Staff Alliance- meeting postponed to May 21st.
The UAF Technology Advisory Board (TAB) met on April 14th, 2014 to discuss the submitted proposals for Spring semester 2014, and to make recommendations to the Chancellor on which proposals to fund with the technology fee generated funds. This usually amounts to approx. 200k-250k each semester.

Each proposal submitted for TAB consideration will also be reviewed and ranked by the dean or director of the department submitting the proposal. In addition, the Provost will also provide feedback on each proposal.

The board meets once a semester, although each board member spends time reviewing each proposal several weeks ahead of the meeting. Each member does an initial ranking of proposals, and can make comments. This is then consolidated in a spreadsheet, which serves as the basis for discussion in the meeting.

For the Spring 2014 semester, 29 TAB proposals were submitted. Each proposal must focus on technology of direct benefit to students either in the classroom or related educational/learning activities. Proposals have covered a wide variety of projects from enhancing software available to students in the classroom to new technology that assists students with analysis of lab problems to case-hardened computers linked with GPS systems for geology field work.

The board often recommends that departments work with the Office of Information Technology to work on the financial details of the proposals. Since the TAB fee is collected from students, one of the other criteria is how many students are impacted by the proposals.

Out of the 29 proposals, the board determined that 15 of them were eligible for TAB funding. While there are guidelines for applying for TAB funding, the board determined that not all proposals met those requirements.

Out of the 15 proposals, 11 were fully funded, and 4 were partially funded. All of the partially funded proposals, were funded at least 50%, with recommendations of other sources to obtain the additional funding. In total, $177,300 was awarded to 10 different departments.

The departments that are awarded the proposals for Spring 2014, will be asked to provide a report on how the funding was spent, and well it has met its intended purpose, and how student were impacted by the awarded proposal funding.

Please let me know if you have any questions regarding the UAF Technology Advisory Board.

Chris Beks
Staff Council Representative
TAB Committee
To: UA Staff Alliance Compensation Working Group

From: Tara Ferguson, Director of Compensation & Classification

Date: April 30, 2014

RE: Compensation Working Group Proposals

Thank you for your proposals on compensation matters, and for your hard work and dedication to this working group. Each of the requests has been researched and carefully considered. These requests have also been discussed with President Gamble. Responses for each request are outlined below.

**Geographic Differential Adjustments**

At this time, there is no budget for implementing geographic differential changes. The cost associated with aligning the University of Alaska campuses with the same geographic differentials the State of Alaska uses would be about $6.4 million dollars annually. With the State reducing our budget by $15 million dollars, the University of Alaska is not in a position to fund this type of increase. President Gamble has indicated he would discuss this proposal with the Chancellors and consider requesting additional funding in the next budget request from the State Legislature, but there would be no guarantees.

**Veteran's Day Holiday**

The University of Alaska currently has 12 holidays. The State of Alaska currently has 11 holidays. The President will consider, along with the Chancellors, establishing Veteran's Day as a UA holiday but only if another holiday is traded for that day. If that is something that employees do not wish to consider then there will be no increase in the number of holidays at the University of Alaska.

**Flexible Work Schedule**

President Gamble has expressed that he does not want to create a system wide one size fits all process for employees to work some sort of flexible work schedule at this time. He recommends that the Compensation Working Group go back to their respective Chancellors and voice their thoughts on a Flexible Work Schedule proposal. He is open to a system wide process but only if the Chancellors agree.

Campus supervisors may set up flexible work schedule procedures, as long as they do not conflict with University Regulation 04.05.020(D) (1) (b).

Recently, the President authorized statewide non-exempt/exempt employees the option to work a flexible schedule within a trial period of June 1, 2014 through August 23, 2014. There are certain guidelines and approvals needed through a “change in work hours” form. If this trial period proves to work well, he will consider further options. The bottom line on flexible work schedules is that they are a balancing act between employee benefit and the mission needs of the University. Supervisor assessment is essential to making that balance work, and any discrepancy has to favor UA in the resolution.
Restructuring Sick Leave

Proposition 1: PERS retirement does not allow sick leave to be applied toward an early retirement date. There is an Alaska Statute that prohibits this and the University of Alaska would have to go to the legislature to change the Alaska Statute. We will not attempt that at this time.

Proposition 2: In conducting some research and with some guidelines that would be in place for a proposal like this to occur, it would cost the University of Alaska over $2 million dollars. It would also potentially increase the staff benefit rate for each employee. With the current budget of the University of Alaska being less than in years past, this proposal could not work unless there is an offset to other compensation and benefit costs.

On the other hand, the University administration is currently working toward a process to give employees inclement weather days each year; which would decrease the amount of sick leave days by two or three days. This process has not been created or finalized at this point, but the intent is to allow for inclement weather leave to accommodate for the University closures that have occurred sporadically from hazardous road/work conditions due to weather over the last several years.

Performance Bonus System

Propositions A&C: President Gamble has indicated that he does not want to create a system wide employee performance bonus system without all of the Chancellors agreeing to such a process. He recommends that campuses should set up their own formal procedures and forms/documents if they choose to offer performance bonuses as money or leave days. Bonuses in the form of leave days should be compliant with the Fair Labor Standards Act. Sustained Outstanding performance can also be recognized using the In-Grade Step adjustment process outlined in University Regulation 04.05.043 (B).

Proposition B: The president, at this time, does not favor creating a performance bonus pool by using a percentage of employee’s staff benefits due to the budget associated with this proposition.

Volunteer Leave Time

There will be no formal Volunteer Leave Time policy created. In light of the true meaning of volunteerism, employees wishing to volunteer may use annual leave or the new personal holiday leave they will receive in fiscal year 2015. Supervisors should support those who volunteer to the greatest extent the mission will allow.

Campuses are however free to establish guidelines/procedures to allow employees to participate in campus-focused activities. Care should be exercised with volunteer activities that could be considered essential job functions for employees, as these could be in conflict with the Fair Labor Standards Act and may be considered compensable time. Questions on whether campus volunteer activities could be considered work time should be referred to the appropriate campus HR office.

It is the President’s intention to keep the dialogue channels open on these ideas and others that may come up later. What is unworkable today may not be so difficult in the future and vice versa.

If you have any questions or need further clarification please let me know.

cc: Patrick K. Gamble, President
    R. Erik Seastedt, CHRO
Workplace Bullying

Presented by:
Mae Marsh, Diversity & EEO Director
Brad Lobland, Human Resources Director

Overview

- What is Bullying?
- UA Expectations
- Employee Rights & Responsibilities
- UAF Contacts

Workplace Bullying Is...

- Repeated, unreasonable actions of an individual (or a group)
- Directed towards, an employee (or a group of employees) resulting in:
  - intimidating, degrading, humiliating, or undermining behavior
  - the creation of a risk to the health or safety of employee(s)
Bullying Examples

- Unwarranted or invalid criticism
- Blame without factual justification
- Being treated differently than the rest of the work group. For example:
  - Excessive monitoring or micro-managing
  - Given work with unrealistic deadlines
- Being sworn at, shouted at or being humiliated
- Exclusion or social isolation

Workplace Bullying is NOT

- Performance Management:
  - Counseling sessions
  - Coaching & mentoring
  - Poor evaluations
  - High expectations
  - Demanding
  - Negative feedback

Workplace Bullying is NOT

- Inappropriate conduct/behavior:
  - severe
  - persistent
  - pervasive
Bullying is Different from

- Unlawful Harassment and/or Discrimination
  - motivated by someone's protected class

Bullying Occurs:

- Supervisor to non-supervisor
- Co-worker to co-worker - Peers
- Group of employees to one - Mobbing
- Employee to student, customer, contractor

In the following ways:

- Verbal or in writing
- Repeated conduct/behaviors which are threatening, humiliating, or intimidating

Creating a Positive Environment

RD4.02.020.C. Roles and Responsibilities

- The university administration is responsible for promoting a positive working and learning environment where all persons are free to discuss any problems or questions they may have concerning discrimination at the university, without fear of intimidation or reprisal.
- All university employees are responsible for maintaining a positive working and learning environment. Supervisors and faculty will promptly respond to complaints of discrimination to determine what, if any, remedial action may be warranted. In resolving those complaints, supervisors and faculty will seek advice and guidance from the affirmative action officer or advisors. University employees and students must cooperate fully with efforts to resolve complaints brought to their attention.
UA - Policy

P04.07.040. Corrective Action
A. Supervisors will apply necessary and appropriate corrective action whenever an employee fails to meet the required standards of conduct or performance. Corrective action may be necessary because of employment-related problems, including but not limited to:
   ... inability to work effectively with others, fighting on the job, acts endangering others, inappropriate behavior toward or harassment of others, or other misconduct.

Rights of Aggrieved

- Safe environment
- IF Assaulted, contact UAF Police
- Assistance in resolving the issue
- Work adjustments
- Right to a support system
- Employee assistance program - EAP
- Right to confidentiality - reasonable
- Right to fair, impartial investigation
- Right to know/status outcome
- Right to be free from retaliation

Rights of Accused

- To be notified of the charges
- Right to a representative
- Employee assistance program - EAP
- Right to confidentiality - reasonable
- Right to know potential sanctions
- Right to a fair and impartial investigation
- Right to know the status/outcome
- Right to be free from retaliation
Employee Responsibilities

- REPORT
- Cooperate fully
- Respond truthfully
- Conduct yourself in appropriate manner at all times
- Don't engage or divulge information regarding pertinent university information that is not for public dissemination

Reporting

- Your supervisor or chain of command
- Applicable Human Resources office
- Diversity & Equal Opportunity
- UAF Police
- Health & Counseling
- Dean of Students

Supervisor Responsibility

- DO NOT ignore the bullying complaint
- Address & resolve situations promptly
- Take claim seriously
- Listen without pre-judging
- Notify employee of appropriate UA contact
- Follow-up with appropriate UA contact
- Maintain confidentiality regarding complaint - discuss only with those who have a need to know
- Make no promises or guarantees of any kind
- Follow up with employee
Retaliation

- Is prohibited - before taking negative employment action, supervisor should consult with HR and/or EEO
- Trying to find out who accused you of bullying or what they said is commonly perceived as a step toward possible retaliation
- Retaliation can occur even when the accused has acted appropriately. Being "in the right" is not a license to retaliate
- Beware: retaliation is twice as likely to be claimed than discrimination, and is easier to prove
- EEO protected activity
  - Opposed discrimination, filed a complaint, served as a witness
- Research Integrity

Tips

- What can you do?
  - Approach the bully
  - Take notes
  - Don’t assume someone will report or step-in
  - Use “I” statements
  - REPORT

UAF Contacts

- Office of Human Resources:
  3295 College Road - Room 108
  907-474-7700

- Diversity & Equal Opportunity
  739 Columbia Circle
  907-474-7599
Elections Committee – 05-05-2014

Present: Richard Machida, Nicole Dufour, Brad Krick, Lawrence Murakami

A majority of committee members were present and the meeting started at 9:04am

The primary topic was the upcoming Staff Council Officer Elections. The deadline for email nominations is still 05-07-2014 close of business. Richard will contact the remaining nominees to get their consent. Nicole will draft a letter for their supervisors to sign for consent. The letter will have a reference to the By-Laws outlining duties and responsibilities, time commitment and financial reimbursement policy. Brad and Richard agreed to review the document.

No additional discussion on the election software.

Meeting ended at 9:22am.
Master Planning Committee – 04-24-2014

- Welcome and introductions
- Sustainability Mast Plan Update - E. Williams from the Office of Sustainability
  - The steering committee has met with Brembo
  - Brembo has met with a variety of small groups to develop strategies
  - Greenhouse gas survey has been completed
  - Current practices is being updated
  - Upcoming workshop on 5/1/14
    - Realistically quantifying goals
    - Brembo is performing a waste audit
    - Next steps is developing the SMP. The goal is Fall 2014
  - Asking for data on campus square footage now and future plans and student/faculty/staff population projections
  - Discussion on the incorporation of sustainability into the design and construction standards
  - What is the schedule for updating the campus master plan. By policy, it needs to be updated every 5-7 years. Next couple of years.
- Committee Updates
  - North Campus - No report
  - Campus Landscape - No report
  - Art on Campus - No report
    - One question was whether the concrete on the MBS was an actual art project or just an architectural detail
- Trails Planning
  - Mtg is being rescheduled
- Facilities Services update
  - Outside construction is starting
  - Gruening "big hole" to replace equipment in the basement
  - Roof work in Geuening
  - Wickersham upgrades
  - Wood Center Project - roundabout
  - Engineering Building has started up again
  - Some work in West Ridge
  - Sewer project on Chandelier Drive will restrict access to the fire station
  - Lola Tilly - some plans to move departments. Dining Services will be moving out this summer. Maybe E-Learning services from the Bowers Bldg.
  - What about the lifespan of buildings?
  - Road around Duckering will be open by Fall
- Public comment period
  - None
- Schedule
  - May 8th, UAF Proposed Power Plant Presentation
  - Mike Ruckhouse