



# State of Arizona Accounting Manual

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Section 50 Donations of Annual Leave between Related Employees Working in Different Agencies Page 1 of 2

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## INTRODUCTION

Under the circumstances and conditions described below, donations of annual leave between related employees working in different agencies are permitted.

## POLICIES

1. Interagency transfers of accumulated annual leave are permitted.
  - 1.1. Interagency transfers are subject to all the conditions that apply to intra-agency transfers. These conditions are outlined in the Personnel Rules.
  - 1.2. The donor and the recipient must be members of the same family.
  - 1.3. In general, the personnel and payroll procedures are the same as those used in processing an intra-agency transfer, except that information concerning the donation has to be communicated between the Payroll Departments of the donor's and recipient's agencies.
  - 1.4. To effect a transfer of hours between agencies, agency payroll offices should use a Form GAO-209, "Employee Interagency Annual Leave Contribution and Restoration" or its equivalent. A copy of this form is available on the GAO Website at <https://gao.az.gov/publications/forms>.
    - 1.4.1. The donating employee provides the necessary information about himself, the number of hours to be donated, and his relationship to the recipient.
    - 1.4.2. The Payroll Department of the donor's agency computes the dollar value of the donation and forwards the information to the Payroll Department that employs the recipient.
    - 1.4.3. The Payroll Department of the recipient computes the hours to be credited to the recipient's sick leave account based upon the dollar value of the contribution.
  - 1.5. Donated leave that is not used must be returned to donors in proportion to their contributions. The Payroll Department of the recipient's agency may use the bottom portion of the GAO-209 or its equivalent to notify the Payroll Department of the donor's agency of the return.

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2. Recipients are limited to accepting and using no more than six (6) consecutive months (calculated from the perspective of the recipient) of leave per occurrence. If the recipient has filed for long-term disability by the end of the fifth month of the employee's leave, he may continue to use donated annual for up to sixty (60) additional days or until long-term benefit payments begin, whichever is sooner.