



News Release

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Treasury, IRS Announce Special Relief to Encourage Leave-Donation Programs for Victims of Hurricane Sandy

IR-2012-88, Nov. 6, 2012

WASHINGTON — As part of the administration's efforts to bring all available resources to bear to support state and local partners impacted by Hurricane Sandy, the Treasury Department and the Internal Revenue Service today announced special relief intended to support leave-based donation programs to aid victims who have suffered from the extraordinary destruction caused by Hurricane Sandy.

Under these programs, employees may donate their vacation, sick or personal leave in exchange for employer cash payments made to qualified tax-exempt organizations providing relief for the victims of Hurricane Sandy.

Employees can forgo leave in exchange for employer cash payments made before Jan. 1, 2014. Under this special relief, the donated leave will not be included in the income or wages of the employees. Employers will be permitted to deduct the amount of the cash payment. Details on this relief are in Notice 2012-69.

The IRS continues to monitor the situation and will provide additional relief related to Hurricane Sandy as needed.