

IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.317.4000

www.irs.gov/newsroom

Public Contact: 800.829.1040

IRS Provides Special Relief to Encourage Leave-Based Donation Programs for Victims of Hurricane Matthew

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WASHINGTON – The Internal Revenue Service today announced special relief designed to support leave-based donation programs to aid victims of Hurricane Matthew.

Under these programs, employees may forgo their vacation, sick or personal leave in exchange for cash payments the employer makes, before Jan. 1, 2018, to charitable organizations providing relief for the victims of this disaster.

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 cash payments as business expenses.

This relief is similar to that provided following Hurricane Katrina in 2005, Hurricane Sandy in 2012, the Ebola outbreak in West Africa in 2014 and this summer's severe flooding in Louisiana. Details of this relief are in Notice 2016-69, posted today on IRS.gov.

Information on other relief available to victims of Hurricane Matthew can be found on the [disaster relief](#) page of IRS.gov.