

[Question 4: What Kind of Gift Is It, and Do Special Rules Apply as a Result?](#)

Emergency Leave Credits

Emergency leave credits donated to an official through his or her employer's emergency leave program are exempt from the gift limits and reporting requirements.¹ To not be a gift, the leave program must be available to all employees in the same job classification or position as the public official.² "Leave credits" include vacation and sick or compensatory time off.³ The exemption does not extend to donations of cash.⁴

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Although the Institute tries to help local officials understand laws that apply to their public service, these materials are not legal advice. Attorneys can and do disagree on the best interpretation of the law in any given area. In addition, the law can and does change over time. Officials are encouraged to consult with an attorney or relevant regulatory authorities for up-to-date information and advice on specific situations.

As the acknowledgements section indicates, the Institute's work reflects input from a variety of sources. The Institute welcomes feedback and suggestions for improving this resource:

- Email: info@ca-ilg.org Subject: Basic Overview of Gift Rules for Public Officials
- Fax: 916.444.7535
- Mail: 1400 K Street, Suite 205 | Sacramento, CA | 95814

This excerpt was taken from the June 2011 installment of Western City magazine gift series. The entire article can be found at www.westerncity.com

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¹ 2 Cal. Code Regs. § 18942(a)(9).

² 2 Cal. Code Regs. § 18942(a)(9).

³ 2 Cal. Code Regs. § 18942(a)(9).

⁴ 2 Cal. Code Regs. § 18942(a)(9).