

INJURED AND FALLEN WORKER AND EMERGENCY RELIEF (I&F/ER) PROGRAMS POLICY

INTRODUCTION

The California Transportation Foundation's (CTF) Injured and Fallen Worker and Emergency Relief (I&F/ER) Fund program was established to help California transportation industry employees (private or public sector) and their families who are in need of financial assistance because of death, injury and disaster. The program was established to aid employees during crucial times when quickly available funding is critical to meet the sudden costs of emergencies.

The program consists of three elements:

1. Fallen Worker Grant, up to \$2,500
2. Temporary Injured and Fallen Assistance Accounts, wherein CTF may provide matching donations of up to \$7,500
3. Emergency Relief Grant, up to \$2000

FALLEN WORKER GRANT

When a transportation industry employee dies in the line of duty, she/he may be eligible for a Fallen Worker grant. These grants may be used to defray immediate expenses, up to \$2,500, not covered by ordinary death benefits. Examples include, but are not limited to, direct funeral expenses, memorial ribbons for funeral attendees, flowers and/or refreshments at the funeral, travel costs to bring loved ones to the survivors' side. Fallen Worker grants are made entirely from CTF's permanent Injured and Fallen Fund. No matching contributions are required. The

Fallen Worker Grant Request Form, attached, shall be completed, and submitted by the employee's supervisor.

TEMPORARY INJURED AND FALLEN WORKER ASSISTANCE ACCOUNTS

Accounts Eligible for CTF Matching Funds

If a transportation industry employee is injured or killed while on the job, CTF may establish and administer a Temporary Injured and Fallen Worker Matching Fund. This fund allows colleagues to make donations to the employee or their next of kin. CTF will match those donations dollar-for-dollar up to \$7,500, not including funds from a possible Fallen Worker grant. Several specific limitations apply to this Fund:

- CTF will not match donations received from the person, trust or entity who is the beneficiary or receiver/trustee of person who passed away.
- When donations to these funds are made via credit card the donor must cover the credit card fees.
- The intent is that these grants are for current transportation employees or very recently retired employees. CTF has discretion about establishing accounts for very recently retired employees.

The establishment and maintenance of Temporary I&F Assistance or Memorial Accounts by CTF furthers CTF's tax-exempt purpose of providing support to persons within transportation related fields. All amounts received into a temporary I&F Assistance or Memorial Accounts are held by CTF on behalf of the intended beneficiary and are not owned by CTF. CTF provides an accounting of contributions to each temporary I&F Assistance or Memorial account to the designated contact person. Amounts contributed to a Temporary I&F Matching Fund are not tax-deductible.

Non-Matching Accounts

CTF may choose to establish a Temporary Non-Matching Support Fund Account as a mechanism for collecting donations for injured workers. This account can be established for employees suffering from mental duress due to a violent event at the

workplace or other major incident. Evidence of change in work status (leave or limited duties, for example) must be established by the employer.

In some cases, CTF may choose to establish a non-matching Assistance or Memorial Account for a worker who was injured or killed in a non-work-related circumstance. These temporary funds will not be eligible for matching funds, and donations to these accounts will not be tax deductible. Note that if the injury or death is not directly to the employee, CTF will not participate in any way.

Duration of Temporary Accounts

Note that for Temporary I&F Assistance and Memorial Accounts or Non-Matching Support Fund Accounts, accounts shall be held open to collect donations with CTF distributing funds no less than monthly to recipients. Accounts shall be closed after 6 months of no activity.

Administrative Fee

CTF does not charge an administrative fee for opening and maintaining temporary worker assistance and memorial funds.

To Access This Service

An Injured and Fallen Worker Fund Account Request Form, attached, shall be completed and submitted by the employee's supervisor.

EMERGENCY RELIEF GRANT

The California Transportation Foundation's Emergency Relief Fund (ERF) program serves as a direct grant to transportation employees (public or private sector) who lost their primary residence due to disaster. The goal of the program is to provide quickly available funds to help California transportation industry employees and their families who have lost their primary residence to flood, fire, earthquake or other disaster. CTF may provide ERF Grants up to \$2,000 per employee. A proclamation of disaster by a local, regional, state or federal government entity must be in place to qualify for the grant.

CTF will budget \$20,000 annually for this program, all funds to be pulled from the Injured and Fallen Worker Fund, and make funds available up to \$10,000. CTF shall manage a disaster account as capable of and encouraging matching funds to the CTF grant. Disasters at the end of the year have the same allocation, \$10,000 as those at the beginning of the year. This program furthers CTF's tax-exempt purpose of providing support to persons within transportation related fields.

The Emergency Relief Fund Grant Request Form, attached, shall be completed, and submitted by the employee's supervisor.

Adopted by the California Transportation Foundation Board on September 15, 2021.