

Staff Development Benefit Allowance Program Administrative Manual

Previously known as Professional Development, Staff Development, Management Benefit Allowance, Confidential Benefit Allowance, Tuition and Textbook Program

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About the Staff Development Benefit Allowance Program

What is a Staff Development Benefit Allowance?

The Staff Development Benefit Allowance Program provides an annual reimbursement allowance to assist County employees achieve professional and educational growth related to their job with the County of Sonoma. The Program covers work-related expenditures such as classes and seminars, professional memberships, registration fees, educational materials, tools and equipment.

A portion of the benefit may also be utilized to promote healthy lifestyles by allowing participation in physical fitness, weight reduction, stress reduction and smoking cessation programs not otherwise provided through a County-offered health plan.

All benefits provided under this Program are subject to applicable provisions of federal and/or state law, and all applicable County policies and procedures, as approved by the County Administrator and the Board of Supervisors. These policies and procedures include but are not limited to the County Travel and Meal Reimbursement Policy, Vehicle Use Policy, Policy on Purchasing, and the Departmental Computer Use Policy.

What Benefits are Covered?

- This manual addresses all reimbursable benefits previously provided through staff development, textbook and tuition; in-service training, confidential and management benefit allowance, physical fitness and wellness.
- Refer to the **Benefits Covered** section of this manual for a listing of all reimbursable benefits covered under this Program and their taxability. Refer to the appendices for specific benefits and annual reimbursement allowance amounts provided pursuant to the applicable Memorandum of Understanding (MOU) or Salary Resolution.

What Benefits are Taxable and Non-Taxable?

- The Internal Revenue Code (IRC) defines a working condition fringe benefit as a form of pay for the performance of services, including property, services, cash or cash equivalent. Fringe benefits for employees are considered taxable wages, unless specifically excluded by relevant sections of the Internal Revenue Code. The reimbursable benefits provided through the Staff Development Benefit Allowance Program are primarily governed by IRC §132.
- This document outlines the types of benefits provided by this Program and their taxability. Only those benefits which are directly related to or required for your job with the County of Sonoma are non-taxable, as defined by federal and/or state law and can be excluded from taxable wages, otherwise the reimbursement amount is considered a taxable wage and will be taxed appropriately through payroll. According to the IRS, benefits are excluded from

federal gross income as a working condition fringe benefit to the extent that, if you had paid the expense yourself, you could claim the expense as a deductible business expense under IRC§162.

- All benefits provided through this Program are subject to taxability requirements of the Internal Revenue Code, and any other applicable federal and/or state law relating to the provision of employment fringe benefits
- Most benefits provided through this Program are related to educational assistance reimbursements. To be excluded from taxable wages, the working condition fringe benefits for educational assistance reimbursements for governmental employees must be:
 - Job-related and either necessary to maintain or improve current job skills, or is required training or education by the employer. It must be directly related to the employees' current job classification.
 - To be non-taxable, the educational course cannot be used to meet the minimum educational requirements of the current job or would otherwise qualify the employee for a new job outside of the job class.
 - To be non-taxable, the expense must actually be incurred by the employee. County funds can only be used to advance the cost of extraordinary expenses where overnight travel is required.

— **Examples of Non-Taxable Educational Reimbursable Benefits**

- Educational courses, seminars, or professional conferences that are directly job-related. A course qualifying an employee for a new position within the same or similar job class would be non-taxable. For example, an Account Clerk I enrolls in an advanced accounting course to be able to be promoted to an Account Clerk II.
- Includes all County sponsored or required training.
- Other educational expenses that qualify as non-taxable include registration, tuition, books, supplies and equipment for the class, training or conference and travel, transportation and temporary housing costs (hotel) to attend the class, training, or conference.

— **Examples of Taxable Educational Reimbursable Benefits**

- Educational courses are considered taxable if they are needed to meet the minimum educational requirements of the current job, or to be used to get a new job in a different job class. For example, a Senior Office Assistant going to school to obtain an Associated of Arts degree in Science.

- Educational courses to acquire a license or special certifications, leading to a new job class or trade. For example, an Accountant taking classes to become a Certified Public Accountant or a Mechanic studying to become an Engineer.
- For County of Sonoma employees, working condition fringe benefits as outlined in this document are separate from training or other job-related tools, equipment or assistance provided by or paid directly by the County department or other funding source. Depending on your union/association, items such as uniforms, tools and equipment may not be part of your fringe benefit allowance program but, rather, provided directly through department funds, however their taxability as a working condition fringe benefits remains the same as outlined in this document.

— **Examples of Other Taxable Reimbursable Benefits**

- This Program also includes certain non-job related benefits that are taxable, including reimbursements for physical fitness and wellness programs.

— Physical Fitness

- Reimbursements for costs associated with a membership at an athletic facility are taxable. Excludes the purchase of products or equipment, the cost of personal trainers, recreation and sports lessons. For example golf or tennis lessons, or entry fees for participation in league sports are not covered by this Program.

— Computer Hardware – Laptops, Cell Phones, Smart Phones, Tablet PCs and PDAs

- Although some portion of computer hardware devices may be directly related to your job or required by your department, your department will be required to provide sufficient documentation and support of the job relevancy of the reimbursement. All computer hardware must be used at least 50% for County business in order to be a reimbursable expense. Only department heads, assistant department heads or appropriate senior management designees may authorize reimbursement claims for computer hardware. All application, reference and educational software must be directly job related.

■ **Examples of Other Non-Taxable Reimbursable Benefits**

- Certain designated employees (as outlined in the applicable Memorandum of Understanding) who work in the Sheriff's Department, may make contributions from the physical fitness allowance to pay for costs of on-site athletic facilities. Such contributions are non-taxable.

Who is eligible?

- Generally, full and part time employees are eligible for this benefit. Specific benefits and eligibility under this Program vary according to the Memorandum of Understanding (MOU) for each bargaining unit or the Salary Resolution for unrepresented employees. To find out more about your benefit and eligibility, refer to the Benefits Allowances, Exceptions and Exclusions section in Appendix A of this manual for your union/association or bargaining unit, or the applicable MOU for your bargaining unit, or the Salary Resolution.

What is The Annual Allowance?

- The annual allowance is the amount of reimbursable funds as negotiated for your bargaining unit and authorized by the Board of Supervisors. To determine the annual allowance amount for your employee organization or bargaining unit, refer to the applicable Memorandum of Understanding or Salary Resolution for your bargaining unit or Appendix A.

Tracking Allowances

- Benefit allowances and eligible reimbursements are administered by Human Resources-Risk Management who is responsible to maintain the Staff Development database. This database is updated weekly. Benefit allowance balances reflect expenditures once a claim is approved and forwarded to Auditor-Controller-Treasurer-Tax Collector (ACTTC) for processing.
- To verify your current benefit balance, visit http://sc-intranet/hr/risk/emp_tuit1.asp

Prorated Benefit Allowances

- Annual benefit allowances are provided on a fiscal year basis. Eligible employees hired or promoted on or after January 1 are eligible for one half (1/2) of a new allowance. Eligible employees hired or promoted after April 1st are eligible for one quarter (1/4) of a new allowance. Eligible employees who terminate prior to January 1 are eligible for one half (1/2) of the annual allowance; eligible employees who terminate between January 1 and March 30 are eligible for three quarters (3/4) of the annual allowance; eligible employees who terminate between April 1 and June 30 are eligible for the entire annual allowance.

Carryover of Unused Allowance

- Depending on your bargaining unit, certain unused portions of your annual allowance may be carried over to the following year. Carryover funds are not cumulative from year to year.
- For more information on the amount that can be carried over, please refer to the Staff Development section of the applicable Memorandum of Understanding, Salary Resolution or Appendix A.

Benefits Covered

The following job-related benefits are Non-Taxable

Refer to your Memorandum of Understanding or the Salary Resolution for specific benefits provided to your bargaining unit.

Benefit	Description	Notes
Benefit Type: Job-related, specific for job classification – NON-TAXABLE *		
Education ■ Education that maintains or improves skills required in your current job, or is required expressly by the employer or applicable law. Includes all County-sponsored or required training	■ Registration-related expenses and textbooks ■ Parking ■ Travel and lodging ■ Meals ■ Materials related to job promotions ■ Mileage Reimbursement ■ Student Activity Fee	■ Includes tuition, registration fees, ID badge, mandatory health fees, lab fees, and textbooks. ■ Costs must be associated with approved courses. ■ Includes all County sponsored or required training ■ Lunch purchased at a one day training is a taxable benefit ■ Student Health Fee excluded
Professional meetings/seminars/conferences	■ Registration ■ Textbooks ■ Parking ■ Travel and lodging ■ Meals ■ Mileage Reimbursement	■ Events must be directly related to your current job with the County. ■ Social events and luncheons that are not related to County business are not reimbursable.
Computer software	■ Educational and reference material ■ Application software	■ Software must be directly related to your current job.
Licenses and Certifications: Required and highly desired professional licenses and certifications	■ Professional licenses and certifications ■ Re-licensing	■ Licenses and certifications must be directly related to your current job.
Licenses: Commercial driver license	■ Fee payments related to a Class A or Class B commercial driver license	■ Licenses must be required by your current job class. ■ Excludes Class C driver licenses.
Membership dues	■ Dues to professional or technical organizations	■ Organizations must be directly related to your current job.
Meetings/Seminars/Conferences (Professional)	■ Registration ■ Textbooks ■ Parking ■ Travel and lodging ■ Meals ■ Mileage Reimbursement	■ Events must be directly related to your current job with the County. ■ Social events and luncheons that are not related to County business are not reimbursable. ■ Lunch purchased at a one day event is a taxable benefit
Training: Interest-based bargaining training	■ Training to help learn about this process	■ Must be directly related to your current job.

Reading/media material	<ul style="list-style-type: none"> ■ Books ■ Professional or technical journals ■ Periodicals ■ Cassette tapes/CDs ■ Videotapes/DVDs 	<ul style="list-style-type: none"> ■ Materials must be directly related to your current job. Excludes magazine subscriptions, newspapers, periodicals or journals of general circulation.
Job-related tools and apparel	<ul style="list-style-type: none"> ■ Tools ■ Safety gear ■ Clothing ■ Uniforms 	<ul style="list-style-type: none"> ■ Not allowed except as specified for certain bargaining units ■ Items must be related to your current job ■ Reimbursement allowance as specified by bargaining unit

Benefit Type: Physical fitness, wellness – NON-TAXABLE *

Wellness/physical fitness benefits	<ul style="list-style-type: none"> ■ On-site workplace athletic facilities and/or wellness and physical fitness programs offered by employer ■ Weight reduction and smoking cessation programs as treatment for specific disease <u>as prescribed by physician</u> 	<ul style="list-style-type: none"> ■ Excludes: <ul style="list-style-type: none"> ■ Purchase of products or equipment ■ Personal trainers and recreation/sports lessons ■ Entry, participation or league fees
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- According to the IRS, benefits are excluded from your federal gross income as a working condition fringe benefit to the extent that, if you had paid the expense, it would qualify as a deductible business expense under IRC§162.

Benefit Type: TAXABLE Educational Assistance and Other Benefits

<p>Computer hardware and mobile devices</p>	<ul style="list-style-type: none"> ■ Computer hardware devices include desktop computers or laptops, and peripheral connectivity devices ■ Mobile devices include personal digital assistants, “Blackberries”, cellular phones, etc. 	<ul style="list-style-type: none"> ■ Not allowed except as specified for certain bargaining units (See Appendix A). ■ Reimbursement allowed once every two years. ■ Must be used a minimum of 50% for County business. ■ Reimbursement allowance as specified for your bargaining unit. (See Appendix A).
<p>Education</p> <ul style="list-style-type: none"> ■ Education required to enable you to meet the minimum educational requirements for your current job, or education which will lead you to another job with the County of Sonoma 	<ul style="list-style-type: none"> ■ Registration-related expenses and textbooks ■ Parking ■ Travel and lodging ■ Meals ■ Materials related to job promotions ■ Mileage reimbursement 	<ul style="list-style-type: none"> ■ Includes tuition, registration fees, ID badge, mandatory health fees, lab fees, and textbooks ■ Costs must be associated with approved courses

Benefit Type: TAXABLE- Wellness/physical fitness benefits

<p>Health club memberships or admittance</p> <ul style="list-style-type: none"> ■ To pursue or maintain personal health and physical fitness 	<ul style="list-style-type: none"> ■ Offsite health clubs ■ Physical fitness/exercise classes 	<ul style="list-style-type: none"> ■ Excludes: <ul style="list-style-type: none"> — Purchase of products or equipment — Personal trainers and recreation/sports lessons — Entry, participation or league fees
<p>Weight reduction programs</p> <ul style="list-style-type: none"> ■ To improve general health, or as treatment for specific disease. 	<ul style="list-style-type: none"> ■ Exercise programs ■ Diet management programs ■ Stress reduction programs 	<ul style="list-style-type: none"> ■ Excludes food or food supplements, medications and residential dietary/weight loss programs ■ Coverage is for programs not covered or offered in a County offered health plan
<p>Smoking cessation programs</p> <ul style="list-style-type: none"> ■ To improve general health, or as treatment for specific disease. 	<ul style="list-style-type: none"> ■ Smoking cessation programs ■ Patches ■ Stress reduction programs 	<ul style="list-style-type: none"> ■ Coverage is for programs not covered or offered by your County-offered health plan

Staff Development Exclusions:

- General office supplies and equipment
- Magazine subscriptions, newspapers, periodicals or journals of general circulation, such as Time, Newsweek, Press Democrat, Wall Street Journal, etc
- Consumable computer/laptop supplies (paper, ink cartridges, etc)
- Internal modifications to County-owned computers or equipment
- Service, maintenance agreements or repair costs for qualified hardware
- Interest costs on leases, lease purchases, loans, etc for the purchase of qualified hardware
- Student loans, interest costs, loan fees
- Digital cameras
- Global Positioning Devices (GPS)
- All costs associated with an internet service provider, including telephone charges, software and equipment
- Social events or luncheons that are not directly related to County business are not reimbursable

Wellness/Physical Fitness Exclusions:

- Physical fitness or athletic equipment and clothing
- Lockers and locks
- Food or food supplements
- Recreational/sports lessons
- Residential dietary/weight loss programs
- Personal Trainers
- Entry, participation, or league fees

Procedures

Using your Staff Development Benefits is a two-part process:

1. **Plan your benefits** – As may be required by each department, develop a proposal or Professional Development Plan which addresses the job relevancy for the use of Staff Development reimbursement allowance and obtain approval from the supervisor, manager or department head. All computer hardware and mobile device reimbursement requests must be approved by a department head. Make sure the proposal or Professional Development plan will be approved for job relevancy or is otherwise a covered benefit before incurring the expense.
2. **Submit a claim** – To process reimbursement requests, submit a completed Staff Development Application for Reimbursement Claim form, job relevancy statement and supporting documentation as outlined below, to your supervisor, manager or department head.

Reimbursement Requirements

- The minimum claim submission amount is \$40.
- If total expenses remaining for the plan year are less than \$40, may submit a claim for those expenses in the fourth quarter of that fiscal year.
- Before incurring the expense, be sure the benefit is eligible for reimbursement and have sufficient allowances available. For specific information about what benefits will cover, refer to the “Benefits Covered” tables contained in this manual and/or the Staff Development detail section in the applicable Memorandum of Understanding or Salary Resolution, contained in Appendix A. Expenses are incurred on the date services or supplies are received (e.g. date of seminar, date of first class, etc.) regardless of the date paid. Expenses must be reimbursed from the allowance for the same benefit year the expense is incurred. Reimbursement can only take place after the services have been received.
- The submission process is outlined below and in the diagram on page 8. All applicable forms can be found in Appendix B of this handbook.

Supporting Documentation

- The Human Resources and Auditor-Controller-Treasurer-Tax Collector (ACTTC) requires adequate supporting documentation to verify that an eligible expense was incurred and that reimbursement is taxable or non-taxable. Original receipt or other proof of payment is required.

- Reimbursement claims must be submitted timely and with appropriate documentation. Deadlines for fiscal year-end processing will be communicated and posted on the Human Resources-Risk Management Staff Development website.
- The following supporting documentation is required by Human Resources and ACTTC for approval, when submitting Staff Development Benefit Allowance reimbursement allowance claims:
 1. All claims must have original invoices attached and original receipts with proof of payment must be provided with date expense was incurred and a detailed description of the expense. All employee reimbursement allowance claims must be signed by the employee.
 2. If the claim includes any travel expenses outside of the County, a travel reimbursement authorization form must be attached. **All travel expenses must be in accordance with the Administrative Policy 3-2: Travel and Meal Reimbursement.**
 3. All claims must be signed by an authorized person from the department that has their name and signature on file with the ACTTC.

How to Submit a Reimbursement Claim

1. The **Employee** submits the Staff Development Application for Reimbursement Claim form and supporting documentation to supervisor, manager or department head for approval
 - a. Verify eligibility of the benefit in the “Benefits Covered” table in this manual and specific to your MOU and/or as outlined in Appendix A
 - b. Attach receipts, orders, invoices and/or any other applicable supporting documentation as required by the Auditor-Controller-Treasurer-Tax Collector (ACTTC)
2. The **Supervisor/Manager/Department Head** reviews the claim form for job relevancy
 - a. Verify eligibility of the benefit pursuant to “Benefits Covered” table in this manual and specific to the MOU, salary resolution, and/or as outlined in Appendix A
 - b. Review the job relevancy statement and supporting documentation to ensure benefit is appropriate. If claim is for reimbursement for a non-job related benefit or for Physical Fitness and/or Wellness benefits, forward directly to the departmental Staff Development Coordinator.

- c. Review and authorize the Staff Development Application for Reimbursement Claim form
 - d. Forward the Staff Development Application for Reimbursement Claim form and supporting documentation to the departmental Staff Development Coordinator
3. The **Department Staff Development Coordinator** reviews for eligibility of the benefit, job related, and that an authorized department head/manager/supervisor has approved
- a. Verify eligibility of the benefit pursuant to the “Benefits Covered” table in this manual and specific to the employees’ MOU or salary resolution, and/or as outlined in Appendix A by bargaining unit
 - b. Verify benefit is consistent with job relevancy statement and department’s operations, as authorized by the Department Head or designee
 - c. Review and sign the Staff Development Application for Reimbursement Claim form with the supporting documentation
 - d. Forward Staff Development Application for Reimbursement Claim form and supporting documentation to Human Resources-Risk Management Division
4. **Human Resources-Risk Management**
- a. Verify eligibility of the benefit pursuant to “Benefits Covered” table in this manual and specific to the applicable MOU, Salary Resolution, and/or as outlined in Appendix A.
 - b. Verify accuracy of the taxability of the reimbursement claim
 - c. Ensure claim has been authorized by the department head or appropriate designee.
 - d. Determine employee has sufficient funds to cover the reimbursement.
 - e. Update database for employee account tracking and forward claim for reimbursement to ACTTC-Payroll <OR>
 - f. Deny or return reimbursement claim with a detailed explanation of denial and/or request for additional information.
5. **Auditor-Controller-Treasurer-Tax Collector (ACTTC) – Payroll Division**
- a. Audit supporting documentation for conformity to accounting requirements.

- b. Execute reimbursement for taxable and non-taxable reimbursements on the next regular pay check.

6. **Reimbursement Payment is issued or denied**

- a. All taxable and non-taxable reimbursements are issued through the employees' payroll check, issued by ACTTC-Payroll. Taxable benefit reimbursements will be included as taxable wages on the employees' W-2.
- b. All denied claims are returned to Risk Management.

Claims Submission

- Direct all reimbursement claims to Human Resources-Risk Management. Claims submitted directly to the ACTTC without HR-Risk Management approval will be returned to the department, creating delays in processing.
- All reimbursement claims for benefits under this Program must be made timely with appropriate supporting documentation to be eligible for reimbursement. In particular, non-taxable claims must be submitted with sufficient information to support its job relevancy the employees' current job classification with the County of Sonoma. Failure to provide appropriate supporting documentation will result in delays in processing or non-payment of the reimbursement.
- Upon approval of the department, non-taxable advance reimbursement claims for out-of-County travel for professional meetings, seminars or conferences, may be submitted 30 days prior to when the expense is paid or incurred and must be substantiated within 60 days after the date the expense is incurred. If reimbursement is not substantiated timely, the advance will be included within the employees' taxable wages.
- Claims for the previous year will be accepted until June 30th of the plan year that the expense was incurred.

Reimbursements

- Complete and fully documented reimbursement requests are usually processed by the next pay date after the request is submitted to ACTTC-Payroll. If the reimbursement request is incomplete or lacks sufficient supporting documentation, the process will require more time.
- Reimbursements are issued through the employees' paycheck for taxable and non-taxable benefits.
- Annual taxable benefit reimbursements will appear on the employees' W-2.

Appealing a Claim

- If a reimbursement request is denied by the department, an explanation and basis of the denial will be provided by the department head or designee.
- If a claim is denied by Human Resources-Risk Management, the employee and the department will receive a written explanation containing the specifics regarding the denial. If appropriate, the explanation will also specify what additional documentation or information is needed to support the reimbursement.
- If a reimbursement claim is denied or returned by the ACTTC, it is usually because supporting documentation is incomplete. Employees may re-submit appropriate and/or additional supporting documentation to continue the reimbursement process.
- Denied reimbursement claims may be appealed to the Director of Human Resources who makes the final reimbursement eligibility determination on all Staff Development Benefit Allowance reimbursement claims.

Interdepartmental Fund Transfers – Journal Vouchers

- In cases where employees are attending work-related training, where an overnight stay is required departments may be reimbursed through a journal voucher transfer of funds from the Staff Development index to the department. Specific guidelines for this process must be followed, so contact Human Resources-Risk Management before any department funds are used. Sufficient documentation must be included with the Journal Voucher which details who attended the training, the total cost of the training, and employee acknowledgment that reimbursement will be deducted from their Staff Development annual allowance.
- Employees attending County-sponsored training through Human Resources Training Division use Staff Development allowance to pay for such training through enrollment on the County Online Registration System (CORS). Registration through CORS is an acknowledgement that funds for such training will be deducted from their Staff Development annual allowance.
- Direct all journal vouchers for staff development reimbursement to Human Resources-Risk Management. Journal vouchers submitted directly to the ACTTC without HR-Risk Management approval will be returned to the department, creating delays in processing.

Roles and Responsibilities

Employees, supervisors, department coordinators, Human Resources, ACTTC all work together to administer the Staff Development Benefits Allowance Program.

Role	Responsibilities
Employee	<ul style="list-style-type: none"> ■ Verify eligibility and job relevancy of the reimbursement with supervisor/manager/department head prior to incurring the expense or submitting a claim ■ Complete and sign the Staff Development Application for Reimbursement form ■ Provide supporting documentation as outlined in the Staff Development Administrative Manual ■ Submit additional information as requested by Human Resources or ACTTC-Payroll
Supervisor/Manager/ Department Head	<ul style="list-style-type: none"> ■ Verify eligibility and job relevancy of the reimbursement ■ Review supporting documentation and sign the Staff Development Application for Reimbursement form ■ Forward form to Department Staff Development Coordinator ■ Department head review of denials or appeals at department level
Department Staff Development Coordinator	<ul style="list-style-type: none"> ■ Verify eligibility and job relevancy of the reimbursement ■ Review supporting documentation and sign Staff Development Application for Reimbursement form ■ Forward to Human Resources
Human Resources – Risk Management Division	<ul style="list-style-type: none"> ■ Verify eligibility and job relevancy of the reimbursement ■ Verify accuracy of taxability of reimbursement ■ Confirm allowance balance information in database ■ Review documentation and sign the Staff Development Application for Reimbursement form ■ Forward to ACTTC-Payroll for reimbursement ■ Return denied claim to employee and department contact with a written explanation supporting the denial or requesting additional information ■ When appropriate, review appeals with the Director of Human Resources or designee
Auditor-Controller, Treasurer, Tax Collector (ACTTC)- Payroll Division	<ul style="list-style-type: none"> ■ Review supporting documentation ■ Issue reimbursement as taxable or non taxable per approved claim on the next regular pay check
Director of Human Resources	<ul style="list-style-type: none"> ■ Review claim denials or appeals on an as-needed basis

APPENDICES

Outlines the specific benefits for each bargaining unit.
Information directly from applicable Memoranda of Understanding and Salary Resolution.

Appendix A – I

Salary Resolution

➤ Includes the following bargaining units

BU # 0000	Unrepresented Employees
BU # 0045	Sonoma County Prosecutors' Association (SCPA)
BU # 0049	Board of Supervisors
BU # 0050	Sonoma County Administrative Management Council
BU # 0051	Sonoma County Confidential Employees' Association
BU # 0052	Elected and Appointed Department and Agency Heads
BU # 0060	Sonoma County Deputy Public Defender Attorneys Association (SCDPDAA)

Reference: Salary Resolution No. 95- 0926 - Section 12
 SCPA MOU Article 9
 SCDPDAA MOU Article 8

Annual Staff Development Benefit Allowance Amounts

As specified in the chart below, full-time and part-time eligible employees may receive the following annual allowances based upon bargaining unit:

Bargaining Unit		Full Time	3/4 Time	Part Time
BU: 00 Unrepresented	Annual Allowance	\$ 500	\$ 500	\$ 250
	Carryover	\$ 250	\$ 250	\$ 100
	Maximum Annual Allowance	\$ 750	\$ 750	\$ 350
	Physical Fitness/ Wellness Allowance*	\$ 100	\$ 100	\$ 100
BU: 51 Confidential	Annual Allowance	\$ 750	\$ 500	\$ 500
	Carryover	\$ 250	\$ 150	\$ 150
	Maximum Annual Allowance	\$ 1,000	\$ 800	\$ 800
	Physical Fitness/ Wellness Allowance*	\$ 250	\$ 150	\$ 150
BU: 49 BOS BU: 50 Admin Mgmt BU: 52 Elected Dept Heads BU: 56 Dept Heads BU: 60 SCPDA	Annual Allowance	\$ 950	\$ 950	\$ 600
	Carryover	\$ 300	\$ 300	\$ 250
	Maximum Annual Allowance	\$1,250	\$1,250	\$1,000
	Physical Fitness/ Wellness Allowance*	\$ 300	\$ 300	\$ 200

Computer Hardware, and Mobile Devices

Staff Development Benefit Allowances may be used towards reimbursement for the purchase of computer hardware as defined in the County's Staff Development Benefit Program Allowance Administrative Manual. Monthly service charges for internet and mobile communication connections are not reimbursable under this Program. The use and approval of all computer hardware, and mobile devices is subject to review by the department head (or may be delegated to a senior manager only) and is subject to the specific job requirements for each job classification in that department. All computer hardware, and mobile devices must be directly job related, must be used for County business a minimum of 50% of their use and requires department head (or senior manager designee) authorization in order to qualify for reimbursement. Department head authorization for the use of this benefit towards reimbursements for computer hardware, and mobile devices must be outlined and approved in the employees' annual Professional Development Plan document and will be considered together with other staff development training and educational priorities required by the department head.

Pro-rated Benefits-Computer Hardware, and Mobile Devices

In addition to the pro-ration of benefits outlined in the County's Staff Development Benefit Allowance Program Administrative Manual, all reimbursements for computer hardware, and mobile devices made within one year of resignation, termination or retirement from County employment will require the individual to reimburse the County for the costs of the computer hardware, or mobile device or return it to their department in good condition.

Wellness/Physical Fitness

A specified portion of the annual Staff Development Benefit Allowance may be used towards reimbursement for allowable physical fitness and/or wellness programs, as defined in the County's Staff Development Benefit Allowance Program Administrative Manual. The annual amounts of the allowance which can be used towards reimbursable expenses for this benefit are specified by bargaining unit, above.

Appendix A - II

Deputy Sheriffs Association (DSA)

- Includes the following bargaining units
 - BU # 0046 Lay Enforcement Non-Supervisory
 - BU # 0047 Law Enforcement Supervisory

Reference: Memorandum of Understanding - Article 29

Staff Development Benefit Allowance - Amounts

As specified in the chart below, full-time and part-time (0.40 FTE and above) eligible employees shall be entitled to the following annual benefit amounts:

Bargaining Unit	Full time		3/4 time		Part time	
	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>
Non-supervisory 0046	\$400	\$150	\$200	\$100	\$200	\$100
Supervisory 0047	\$540	\$250	\$270	\$100	\$270	\$100
Physical Fitness	\$350	\$0	\$175	\$0	\$175	\$0

Carry-over funds shall not be cumulative from year to year.

A maximum of 50% of the annual Staff Development Benefit Allowance may be applied to the purchase of a laptop personal computer once every two years, in accordance with the County's Staff Development Benefit Allowance Program Administrative Program Manual. Taxability of this benefit allowance is strictly administered under the provisions of the Internal Revenue code, as outlined in the County's Staff Development Benefit Allowance Program Administrative Program Manual.

An eligible employee can contribute \$50 or more from his/her physical fitness budget to share voluntarily in the costs of equipment and equipment maintenance for the workout rooms in Sheriffs' Department facilities, for Sheriffs' Department employees only. A joint labor-management committee will be created to oversee the equipment purchase and maintenance. All equipment becomes the property of the Sheriffs' Department. Employee enrollment in the physical fitness program shall be voluntary for eligible employees.

Combined Use – Staff Development and Physical Fitness

Full-time and part-time eligible employees may apply up to the total Physical Fitness reimbursement amount per year for Staff Development reimbursement (as described in Article 29.2.1 in the MOU).

Staff Development reimbursement funds may not be applied to Physical Fitness, for which the maximum reimbursement is \$350.

Appendix A - III

Deputy Sheriff's Law Enforcement Management (DSLEM)

- Includes the following bargaining units
 - BU # 0043 – Law Enforcement Management

Reference: Memorandum of Understanding - Article 11

Staff Development Benefit Allowance - Amounts

As specified in the chart below, full-time and part-time (0.40 FTE and above) eligible employees shall be entitled to the following annual benefit amounts:

Bargaining Unit	Full time		3/4 time		Part time	
	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>
Management 0043	\$800	\$300	\$400	\$150	\$400	\$150
Asst. Sheriff's 0043	\$1,000	\$300	N/A	N/A	N/A	N/A
Physical Fitness	\$400	\$0	\$200	\$0	\$200	\$0

Carry-over funds shall not be cumulative from year to year.

The Staff Development Benefit Allowance may be applied to the purchase of a laptop personal computer or personal data assistant (PDA) once every two years, in accordance with the County's Staff Development Benefit Allowance Program Administrative Manual. Taxability of this benefit allowance is strictly administered under the provisions of the Internal Revenue code, as outlined in the County's Staff Development Benefit Allowance Program Administrative Manual.

Physical Fitness

The County will make available \$400 per year for each eligible full-time employee and \$200 per year for each eligible part-time employee for use towards physical fitness. Employee enrollment in any physical fitness program shall be voluntary.

An eligible employee may request reimbursement for allowable expenses, upon approval of the appointing authority, and as defined in the County's Staff Development Benefit Allowance Program Administrative Manual.

DSLEM members employed in the Sheriff's Department can contribute \$50 or more from the Physical Fitness benefit to voluntarily share in the costs of equipment and equipment maintenance for the workout rooms located in Sheriffs' Department facilities. A joint labor-

management committee oversees the equipment purchase and maintenance. All equipment becomes the property of the Sheriff's Department.

Combined Use – Staff Development and Physical Fitness

Full-time and part-time eligible employees may apply up to the total Physical Fitness reimbursement amount per year for Staff Development reimbursement (as described the MOU). Staff Development reimbursement funds may not be applied to Physical Fitness, for which the maximum reimbursement is \$400.

Appendix A - IV

Engineers and Scientists of California (ESC)

- Includes the following bargaining units
 - BU # 0075 Health Professionals

Reference: Memorandum of Understanding – Article 7

Staff Development Benefit Allowance - Amounts

As specified in the chart below, full-time and part-time eligible employees shall be entitled to the following annual benefit amounts:

<i>Fiscal Year 2010-11</i>			
Employee Status	Benefit	Carry-over Allowed	Maximum Benefit and Rollover
Full-Time (0.75 and above)	\$600	\$400	\$1000
Part-Time (less than 0.75 FTE)	\$300	\$200	\$500

Carry-over funds shall not be cumulative from year to year.

Computer Hardware and Mobile Devices

Up to \$175¹ of the Staff Development Benefit Allowance may be used towards reimbursement for the purchase of computer hardware and mobile devices once every two years, as defined in the County's Staff Development Benefit Allowance Program Administrative Manual. Monthly service charges for internet and mobile communication connections are not reimbursable under this Program. The use and approval of all computer hardware, and mobile devices is subject to review by the department head (or may be delegated to a senior manager only) and is subject to the specific job requirements for each job classification in that department. All computer hardware, and mobile devices must be directly job related, must be used for County business a minimum of 50% of their use and requires department head (or senior manager designee) authorization in order to qualify for reimbursement. Department head authorization for the use of this benefit towards reimbursements for computer hardware, and mobile devices must be outlined and approved in the employees' annual Professional Development Plan or proposal and will be considered together with other staff development training and educational priorities required by the department head.

¹ Per side letter dated Jan. 2010-See APP D in 10-11 ESC MOU

Physical Fitness/Wellness Benefit

Up to \$100 of the total annual maximum Staff Development Benefit Allowance is available for wellness related expenses, such as reimbursement of regular physical fitness program costs, weight reduction and smoking cessation programs (including patches).

An eligible employee may request reimbursement for allowable expenses, upon approval of the appointing authority, and as defined in the County's Staff Development Benefit Allowance Program Administrative Plan Manual.

Appendix A - V

International Union of Operating Engineers, Stationary Engineers Local #No. 39

- Includes the following bargaining units
 - BU # 0085 Stationary Engineers

Reference: Memorandum of Understanding – Article 16

Staff Development Benefit Allowance - Amounts

As specified in the chart below, full-time and part-time eligible employees shall be entitled to the following annual benefit amounts:

Bargaining Unit	Full time		3/4 time		Part time	
	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>
Unit 0085	\$500	\$100	\$250	\$50	\$250	\$50
Annual Allowance in lieu of standard annual allowance for JC's specified in Sec. 13.3 of MOU who provide their own tools	\$550	\$100	\$225	\$50	\$225	\$50
Physical Fitness	\$100	\$0	\$100	\$0	\$100	\$0

Full-time employees who provide their own personal tools to perform mechanic work may receive up to \$550 in lieu of the Staff Development Benefit Allowance. Part-time employees may receive up to \$225 in lieu of the Staff Development Benefit Allowance. Specific guidelines for this use are contained within MOU Article 16.2.1.

Appendix A - VI

Sonoma County Law Enforcement Association (SCLEA)

- Includes the following bargaining units
 - BU # 0030 Corrections and Probation Non-Supervisory
 - BU # 0040 Law Enforcement Non-Supervisory
 - BU # 0041 Law Enforcement Supervisory
 - BU # 0070 Corrections and Probation Supervisory

Reference: Memorandum of Understanding Article

Staff Development Benefit Allowance – Amounts

As specified in the chart below, full-time and part-time (0.40 FTE and above) eligible employees shall be entitled to the following annual benefit amounts:

Bargaining Unit	Full time		3/4 time		Part time	
	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>
Non-supervisory (0030, 0040)	\$500	\$200	\$250	\$125	\$250	\$125
Supervisory (0041, 0070)	\$590	\$200	\$315	\$125	\$315	\$125
Physical Fitness	\$350	\$0	\$175	\$0	\$175	\$0

Carry-over funds shall not be cumulative from year to year.

Physical Fitness

The County will make available \$350 per year for each eligible full-time employee and \$175 per year for each eligible part-time employee for use towards physical fitness. Employee enrollment in any physical fitness program shall be voluntary.

An eligible employee may request reimbursement for allowable expenses, upon approval of the appointing authority, and as defined in the County's Staff Development Benefit Allowance Program Administrative Manual.

SCLEA members employed in the Sheriff's Department can contribute \$50 or more from the Physical Fitness benefit to voluntarily share in the costs of equipment and equipment maintenance for the workout rooms located in Sheriffs' Department facilities. A joint labor-management committee oversees the equipment purchase and maintenance. All equipment becomes the property of the Sheriffs' Department.

Combined Use – Staff Development and Physical Fitness

Full-time and part-time eligible employees may apply up to the total Physical Fitness reimbursement amount per year for Staff Development reimbursement (as described in Article 29.2.1 of the MOU).

Staff Development reimbursement allowance may not be applied to Physical Fitness, for which the maximum reimbursement is \$350.

Appendix A - VII

Sonoma County Law Enforcement Management Association (SCLEMA)

➤ Includes the following bargaining units

- BU # 0044 Law Enforcement Management

Reference: Memorandum of Understanding Article 11

Staff Development Benefit Allowance – Amounts

As specified in the chart below, full-time and part-time (0.40 FTE and above) eligible employees shall be entitled to the following annual benefit amounts.

Bargaining Unit	Full time		Part time	
	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>
Management (0044)	\$750	\$300	\$350	\$150
Deputy Chief Probation Officer (0044)	\$950	\$300	N/A	N/A
Physical Fitness	\$400	\$0	\$200	\$0

Carry-over funds shall not be cumulative from year to year.

Computer Hardware, and Mobile Devices

Staff Development Benefit Allowances may be used towards reimbursement for the purchase of computer hardware devices as defined in the County's Staff Development Benefit Allowance Program Administrative Manual, as well as other computer hardware, and mobile devices. Monthly service charges for internet and mobile communication connections are not reimbursable under this Program. The use and approval of all computer hardware, equipment and mobile devices is subject to review by the department head (or may be delegated to a senior manager only) and is subject to the specific job requirements for each job classification in that department. All computer hardware and mobile devices must be directly job related, must be used for County business a minimum of 50% of their use and requires department head (or senior manager or designee) authorization in order to qualify for reimbursement. Department head authorization for the use of this benefit towards reimbursements for computer hardware and mobile devices must be outlined and approved in the employees' annual Professional Development Plan document and will be considered together with other staff development training and educational priorities required by the department head.

Pro-rated Benefits-Computer Hardware, and Mobile Devices

In addition to the pro-ration of benefits outlined in the County's Staff Development Benefit Allowance Program Administrative Manual, all reimbursements for computer hardware, and mobile devices made within one year of resignation, termination or retirement from County employment will require the individual to reimburse the County for the costs of the computer hardware or mobile device or return it to their department in good condition.

Physical Fitness

The County will make available \$400 per year for each eligible full-time employee and \$200 per year for each eligible part-time employee for use towards a physical fitness program. Employee enrollment in any physical fitness program shall be voluntary.

SCLEMA members employed in the Sheriff's Department can contribute \$50 or more from the Physical Fitness benefit allowance to share voluntarily in the costs of equipment and equipment maintenance for the workout rooms located in Sheriff's Department facilities. A joint labor-management committee oversees the equipment purchase and maintenance. All equipment becomes the property of the Sheriff's Department.

Appendix A - VIII

Sonoma County Public Defender Investigators Association (SCPDIA)

- Includes the following bargaining units
 - BU # 0055 Public Defender Investigators

Reference: Memorandum of Understanding Article 26

Staff Development

As specified in the chart below, full-time and part-time (0.40 FTE and above) eligible employees shall be entitled to the following annual benefit amounts.

The annual Staff Development benefit allowance amounts are outlined in the chart below:

Bargaining Unit	Full time		Part time	
	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>
Non-supervisory 0055	\$500	\$200	\$250	\$125
Supervisory 00	\$590	\$200	\$315	\$125
Physical Fitness	\$350	\$0	\$175	\$0

Combined Use - Staff Development and Physical Fitness/Examination

Full-time and part-time non-supervisory and supervisory employees may apply up to the total Physical Fitness reimbursement amount per fiscal year for Staff Development reimbursement.

Appendix A - IX

Service Employees International Union No. 1021 (SEIU)

- Includes the following bargaining units
 - BU # 0001 Clerical and Non-supervisory
 - BU # 0005 Service and Technical Non-Supervisory
 - BU # 0010 Maintenance Non-Supervisory
 - BU # 0025 Social Services Non-Supervisory
 - BU # 0080 Nursing Services Non-Supervisory
 - Bu # 0095 General Supervisory

Reference: Memorandum of Understanding Article 11

Staff Development Benefit Allowance – Amounts

As specified in the chart below, full-time and part-time eligible (0.40 FTE and above) employees shall be entitled to the following annual benefit amounts:

Bargaining Unit	Full time		3/4 time		Part time	
	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>
Non-supervisory (0001,5,10,25)	\$500	\$250	\$500	\$250	\$250	\$100
Non-supervisory (0080)	\$600	\$400	\$600	\$400	\$300	\$200
Supervisory (0095)	\$650	\$400	\$650	\$400	\$325	\$200

Carryover funds shall not be cumulative from year to year

Physical Fitness/Wellness Benefit

Up to \$200 of the total annual maximum Staff Development Benefit Allowance is available for wellness related expenses, such as reimbursement of regular physical fitness program costs, weight reduction and smoking cessation programs (including patches).

An eligible employee may request reimbursement for allowable expenses, upon approval of the appointing authority, and as defined in the County’s Staff Development Benefit Allowance Administrative Plan Document.

For BU # 0095 Only– General Supervisory

For supervisory units only, \$175 of the above funds can be spent towards the purchase of a Personal Data Assistant limited to once every two years, in accordance with the County’s Staff Development Benefit Allowance Administrative Program Document. Taxability of this benefit allowance is strictly

administered under the provisions of the Internal Revenue code, as outlined in the County's Staff Development Benefit Allowance Program Administrative Manual.

Appendix A - X

Western Council of Engineers (WCE)

- Includes the following bargaining units
 - BU # 0021 Engineers

Reference: Memorandum of Understanding – Article 16

As specified in the chart below, full-time and part-time eligible employees shall be entitled to the following annual benefit amounts:

Bargaining Unit	Full time		3/4 time		Part time	
	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>	<i>Allowance</i>	<i>Carryover</i>
Unit 0085	\$600	\$400	\$600	\$400	\$300	\$200
Max. Benefit	\$1000		\$1000		\$500	

Carry-over funds shall not be cumulative from year to year.

Staff Development

The County will reimburse, out of departmental funds, the renewal cost of licenses and certifications required by the employee's current job specification.

Computer Hardware and Mobile Devices

Staff Development Benefit Allowances may be used towards reimbursement for the purchase of computer hardware devices as defined in the County's Staff Development Benefit Allowance Program Administrative Manual, as well as other computer hardware, and mobile devices. Monthly service charges for internet and mobile communication connections are not reimbursable under this Program. The use and approval of all computer hardware, equipment and mobile devices is subject to review by the department head (or may be delegated to a senior manager only) and is subject to the specific job requirements for each job classification in that department. All computer hardware and mobile devices must be directly job related, must be used for County business a minimum of 50% of their use and requires department head (or senior manager or designee) authorization in order to qualify for reimbursement. Department head authorization for the use of this benefit towards reimbursements for computer hardware and mobile devices must be outlined and approved in the employees' annual Professional Development Plan document and will be considered together with other staff development training and educational priorities required by the department head.

Staff Development -Pro-rated Benefits

In addition to the pro-ration of benefits outlined in the County's Staff Development Benefit Allowance Program Administrative Manual, all reimbursements for computer hardware, and mobile devices made within one year of resignation, termination or retirement from County employment will require the individual to reimburse the County for the costs of the computer hardware, or mobile device or return it to their department in good condition.

Physical Fitness/Wellness Benefit

Up to \$300 of the total annual maximum Staff Development Benefit Allowance is available for wellness related expenses, such as reimbursement of regular physical fitness program costs, weight reduction and smoking cessation programs (including patches).