

**BOCC MINUTES-01/29/18**

**079867 THE BOARD OF WHITMAN COUNTY COMMISSIONERS** met in their Chambers in the Whitman County Courthouse, Colfax, Washington for **Monday, January 29, 2018** at **9:00 a.m.** Chairman Dean Kinzer, Arthur D Swannack and Michael Largent, Commissioners and Maribeth Becker, CMC, Clerk of the Board attended.

**9:00 a.m. - Call to Order/Board Business/BOCC Workshop.**

Present: Jim Potts and Zach Kennedy (via phone), Gary Petrovich, Mark Storey, Bill Tensfeld, Jana Mathias (9:00 a.m.), Eunice Coker, Sharron Cunningham (9:15 a.m.), Mark Clinton and Scott Jackson (9:30 a.m.).

**079868-079871 1-4.** The following items were discussed but no action was taken.

- Lobbyist Update
- Auditor's Staffing
- Treasurer's Staffing
- Emergency Management/Notices
- Emergency Management/Exercises
- Ruckelshaus Legislation
- Railroad Crossings Support
- Revised Agendas
- Incident Team
- Employee Active Shooter Training

**10:00 a.m. - Recess.**

**10:15 a.m. - Flag Salute.**

Present: Sharron Cunningham and Scott Jackson.

**D079871A 5. Pledge of Allegiance.**

**Consent Agenda:**

**079872 6.** Commissioner Largent **moved** Commissioner Swannack **seconded** the motion and it **carried** to accept the consent agenda as presented.

**079873-079874 7.** Treasurer's Wire Transfers and Check Report in the amount of **\$77,938.23**, Payroll warrants numbered **334385-334388** for **\$392,967.73** and General Claims/Veterans' Relief warrants numbered **334426-334483** for **\$52,443.78** approved.

**079875 8.** January 16, 2018 minutes approved.

**079875-079880 9.** Personnel change orders approved.

**10:20 a.m. - Kelli Campbell, Garth Meyer and Eunice Coker.**

**079881 10.** Commissioner Largent **moved** Commissioner Swannack **seconded** the motion and it **carried** to adopt the Return to Work policy as presented.

**RESOLUTION NO. 079881  
BEFORE THE BOARD OF WHITMAN COUNTY COMMISSIONERS**

**IN THE MATTER OF** the action of the adoption for the Whitman County Policy Whitman County Return to Work Program;

WHEREAS, this action is necessary and in the best interest of Whitman County and its employees,

WHEREAS, this action is required by the Association of Washington Cities Retrospective Rating Program,

**NOW, THEREFORE, IT IS HEREBY RESOLVED** by this Board that the above is approved as the attached **POL-0530-HR WHITMAN COUNTY RETURN TO WORK PROGRAM.**

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Dated this 29<sup>TH</sup> day of January 2018 and effective as of February 1, 2018.

BOARD OF COUNTY COMMISSIONERS  
OF WHITMAN COUNTY, WASHINGTON

\_\_\_\_\_  
Dean Kinzer, Chairman

ATTEST:

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Arthur D Swannack, Commissioner

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Maribeth Becker, CMC  
Clerk of the Board

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Michael Largent, Commissioner



**WHITMAN COUNTY RETURN TO WORK PROGRAM**

Policy#: POL-530-HR

Effective Date: February 1, 2018

Cancels Resolution #:

**Resolution #: 079881**

**Definitions**

- Regular Duty - Performance of all duties and tasks of the position for which the employee is employed. Regular duty entails performing all essential and nonessential functions of the employee's regular job.
- Temporary Assignment - Performance of a temporary job assignment that is intended to return an injured employee to work at less than his or her full duties when a compensable injury prevents the employee from working regular duty. Two types of temporary assignments are modified duty and alternate duty.
- Temporary Modified Duty - Performance of some of the essential and nonessential functions and tasks of the regular job duties for which the employee is employed. Modified duty allows the employee to return to current employment in his or her regular job, and perform those duties and tasks that are within the capabilities of the employee, given the restrictions to duty imposed by the treating physician. Modified duty is a temporary arrangement to last a maximum of ninety (90) calendar days or until the injured employee can resume full duty, whichever comes first.
- Temporary Alternate Duty - Performance of the essential functions of a job or position other than the position for which the employee is employed. Alternate duty allows the employee to temporarily perform other duties and tasks that are within the restrictions to duty imposed by the treating physician. Such alternate duty may be physically located in the same department or in some other department. Alternate duty is a temporary arrangement to last a maximum of ninety (90) calendar days or until the injured employee can resume full activities of his/her regular job, whichever comes first.

**Policy Statement**

Whitman County recognizes the benefits of providing temporary, transitional work to employees who are unable to perform their regular duties due to occupational illness or injury. The objective of this policy is to reduce the employee's lost work days and expedite the return to regular duties.

**Scope**

The County's Return to Work Program applies to all County employees who sustain an occupational illness or injury. Transitional duty work is temporary in nature. It is not intended for employees with permanent restrictions or who need accommodations for extended periods of time. In most cases, employees who are unable to return to their pre-injury jobs within 90 days of their date of injury or illness will no longer qualify for transitional duty.

**Transitional Duty**

Temporary modified or alternate duty, limited or restricted work, is intended to be a temporary job placement during recovery from a temporary disability due to an injury or illness. The Return to Work Program involves the consideration of temporary work assignments identified and arranged by the department head(s) or designee(s). Modified or alternate duty will be discontinued upon the employee being released by their treating physician to return to regular full duty, or upon completion of a maximum of 90-calendar days from the time the employee returns to work in the modified or alternate duty assignment, whichever occurs first. The department head or designee shall review all cases where the employee has not been released to full duty within the 90-calendar day period and determine if an extension of the modified or alternate duty assignment is possible. If it is determined that the employee is unable to be released to full duty within the subsequent 90-calendar days, the department head or designee reserves the right to discontinue or extend modified/alternate duty as appropriate.

A department that cannot provide duties within the scope of the employee's restrictions will consult with the Human Resources Department for possible alternate duty in another department.

A temporary modified or alternate duty assignment might be offered when the following conditions are met:

1. There is work, part time or full time, to be performed, as determined by the injured employee's department head or designee or another department can provide a suitable alternate duty assignment.
2. The alternate work can be performed within the medical limitations and restrictions identified by the employee's treating physician.
3. The employee's physician projects the disability will last less than 90 days.

**PROGRAM CRITERIA**

Employee Participation in the Return to Work Program: In order for an employee of Whitman County to be eligible to participate in the Return to Work Program, the employee must have:

1. Sustained a compensable injury as defined by Washington State Labor and Industries that results in lost time away from work.
2. Work can be performed within the medical limitations and restrictions identified by the employee's treating physician or health care provider.
3. There is work, part time or full time, to be performed, as determined by the injured employee's department head or designee, or another department can provide a suitable alternate duty assignment. Alternate duty assignments are not available at all times and cannot be guaranteed in each circumstance. Whitman County will not create a position, or bump another employee from a position in order to accommodate the injured or ill employee.
4. Employees will maintain the same job classification and be paid the same hourly rate of pay during a modified or alternate duty assignment as paid in his or her regular

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position at the time of injury or illness. It is not the County's intent to assign an employee the full range of duties of a higher classification. Any portion of duties assigned from a higher classification will not be eligible for out-of-class pay.

5. Sick leave, vacation leave, or personal leave and other benefits will continue to accrue while on modified or alternate duty assignment in accordance with County policy and applicable collective bargaining agreements.
6. The employee's home department will be responsible for the employee's payroll during temporary modified or alternate assignment. The department to which the employee is assigned will be responsible for providing supervision. Time cards will be initialed by the department where the employee is assigned and then forwarded to the home department for department head signature.

**PROGRAM COORDINATION**

1. An employee must provide the department head or designee with written work restrictions including prognosis from their treating physician.
2. The department head or designee in consultation with Human Resources must grant approval for an employee to return to work in any modified or alternate duty assignment. The employee must sign an agreement accepting the modified or temporary duty assignment.
3. Such approvals shall be based on the ability of the employee to perform some of the essential functions of the assignment within the restrictions imposed by the treating physician and without aggravating the existing injury or illness or cause an exacerbation of the injury or illness based on the treating physician's evaluation.
4. Based on the treating physician's written opinion, employees might be offered temporarily modified or alternate return to work positions, as identified through this program, which accommodates their restrictions. Failure to accept modified or alternate duty assignments may result in the loss of temporary workers' compensation benefits.
5. Hours worked and wages earned during alternate assignments will be reported to Human Resources upon request. Human Resources will use such information for necessary reporting to Labor and Industries.

**079882**      **11.**    Commissioner Largent **moved** Commissioner Swannack **seconded** the motion and it **carried** to adopt the updated Sick Leave policy as presented.

**RESOLUTION NO. 079882  
BEFORE THE BOARD OF WHITMAN COUNTY COMMISSIONERS**

**IN THE MATTER OF** the action of the adoption for the Whitman County Policy **Sick Leave;**

**WHEREAS,** this action is necessary and in the best interest of Whitman County and its employees,

**NOW, THEREFORE, IT IS HEREBY RESOLVED** by this Board that the above is approved as the attached **POL-0500-HR SICK LEAVE.**

Dated this 29<sup>TH</sup> day of January 2018 and effective as of January 1, 2018.

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Dean Kinzer, Chairman

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Arthur D Swannack, Commissioner

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Michael Largent, Commissioner

ATTEST:

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Maribeth Becker, CMC  
Clerk of the Board



**SICK LEAVE**

Policy: POL-500-HR • Effective Date: 1/1/2018 • Res. #: **079882**  
Cancels: Res. 061355, 061356, 062063, 062803 • Reference: None

**This policy applies to all Non-elected, Regular employees unless otherwise addressed in a bargaining unit contract.**

**Definitions**

**Child** - a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis who is: under eighteen years of age; or eighteen years of age or older and incapable of self-care because of a mental or physical disability.

**Grandparent** - a parent of a parent of an employee

**Parent** - a biological parent of an employee or an individual who stood in loco parentis to an employee when the employee was a child.

**Parent-in-Law** - a parent of the spouse of an employee

**Spouse** - a husband or wife, as the case may be

**Health Condition That Requires Treatment or Supervision** - includes: any medical condition requiring treatment or medication that the family member cannot self-administer; any medical or mental health condition which would endanger the family member's safety or recovery without the presence of the employee; or any condition warranting treatment or preventive health care such as physical, dental, optical or immunization services, when the employee must be present to authorize and when sick leave may otherwise be used for the employee's preventive health care.

**Serious Health Condition** - an illness, injury, impairment, or physical or mental condition that involves any period of incapacity or treatment connected with inpatient care in a hospital, hospice or residential medical care facility, and any period of incapacity or subsequent treatment or recovery in connection with such inpatient care; or that involves continuing treatment by or under the supervision of a health care provider or a provider of health care services and which includes any period of incapacity.

**Emergency Condition** - a health condition that is a sudden, generally unexpected occurrence or set of circumstances related to one's health demanding immediate action, and is typically very short term in nature.

**1. Sick Leave is Granted the Employee in Order That the Employee Need Not Work When Ill Nor Suffer Loss of Pay Due to Illness.**

This policy follows the sick leave benefits established by Washington State Initiative 1433, WAC 296, and RCW 49.46. Any discrepancies between state law and this policy will default to the law unless this policy provides a greater benefit to the employee.

**2. Sick Leave is Accrued Per Pay Period.**

Full-time employees accrue sick leave at a rate of four hours for each completed pay period. A completed pay period of service will be credited for sick leave if an employee works at least 40 hours of the pay period

Prior to January 1, 2018 sick leave was accrued per month rather than per pay period. This practice will continue until further notice by the Human Resources Department. At least thirty days' notice will be provided prior to the effective date.

For part-time employees working 50% time or more, sick leave shall be prorated for each month of service and divided by two pay periods. Half their scheduled hours per pay period must be worked to earn benefits.

Part-time employees working less than 50% time and temporary employees earn sick leave benefits at one hour for every forty hours worked.

Employees are eligible to use sick leave benefits in the pay period following when they are earned. For instance, sick hours earned the 1<sup>st</sup> through the 15<sup>th</sup> of the month may be used on the 16<sup>th</sup> of the month.

**3. Sick Leave May Be Accumulated to a Total of 960 Hours.**

Sick leave is allowed to accumulate throughout the calendar year. On December 31st sick leave accrued beyond 960 hours shall be automatically forfeited without action on the part of any party.

**4. Sick Leave is not Paid Out upon Termination but May be Reinstated if Returning to Employment.**

Sick leave is not paid out upon termination of employment.

Employees returning to Whitman County employment within twelve calendar months will have their sick leave balance on record at the end of their previous employment reinstated. Such employee will be eligible to use the reinstated balance but no new accrual until their 90th day of new employment.

**5. A Conversion of Sick Leave to Vacation is Allowed.**

Four hours of sick leave in excess of 960 hours may be converted to one hour of vacation. All accrual maximums still apply. Converted vacation days are not compensable upon an employee's departure or retirement. Therefore, each department must develop a system for keeping track of converted vacation hours. **(See sick leave conversion procedure.)**

**6. Sick Leave Hours May Be Drawn Upon After Ninety Days of Employment.**

Although sick leave benefits are earned from the date of employment for those who qualify, employees will not be eligible to draw upon this benefit until they have been employed for 90 calendar days.

**7. Sick Leave Cannot Be Used or Earned During a Leave Without Pay and Cannot Be Used or Earned During a Suspension Without Pay.**

8. **Sick Leave Hours Shall Be Charged at a Rate of One Hour Leave for One Hour of Absence.** Only hours during the employee's scheduled work shift are charged and are charged at a rate of one hour leave for one hour of absence. Records will be kept in hours and charged according to the working hours absent.

Only accrued hours may be used. Employees may not take advance leave until it has been earned.

9. **At the Employee's Option, Annual Leave may be Used as Sick Leave, but Sick Leave Shall Not be Used as Annual Leave.**

Sick leave is only to be taken under the conditions outlined in number ten of this policy. It is neither for additional annual leave nor to compensate employees for time off the job for any reason.

10. **Employees Transferred to Another Department Within the County Shall Retain Accumulated Sick Leave Benefits.**

11. **The Approved Uses of Sick Leave Shall be as Follows:**

1. An illness or injury incapacitating the employee. An absence resulting from an employee's mental or physical illness, injury, or health condition; to accommodate the employee's need for medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or an employee's need for preventive medical care;
2. Exposure to a contagious disease, during which period attendance at work would constitute a health threat to other employees or the public.
3. Doctor or dental appointments.
4. Illness in the immediate family. To allow the employee to provide care for a family member with a mental or physical illness, injury, or health condition; care of a family member who needs medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or care for a family member who needs preventive medical care. Family member means: a child, including a biological, adopted, or foster child, stepchild, or a child to whom the employee stands in loco parentis, is a legal guardian, or is a de facto parent, regardless of age or dependency status; a biological, adoptive, de facto, or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child; a spouse; a registered domestic partner; a grandparent; a grandchild; or a sibling.
5. Death in the immediate family, as defined, requiring the attendance of the employee, including attendance at funerals. Leave for such shall be limited to three (3) days of sick leave to attend a funeral or illness or up to five (5) days if the funeral or illness is more than 250 miles away in one direction. Additional leave may be granted at the discretion of the Department Head.
6. When the employees' workplace or their child's school or place of care has been closed by a public official for any health-related reason.
7. For absences that qualify for leave under the state's Domestic Violence Leave Act

12. **Employees are Responsible for Notifying the Supervisor of Illness and may be Required to Provide a Physician Verification.**

Employees are responsible for notifying their supervisor of the need for sick leave as soon as they become aware of the need or, in the case of unforeseeable circumstances, no later than the beginning of the work shift.

The Department Head may require a verification of illness from a doctor for absences exceeding three work days. The employee must be given at least thirty days to provide the verification. The reason for the verification is to verify the absence is an authorized purpose under RCW 49.46. The verification is not required to explain the nature of the condition and

Physician verification may not result in unreasonable burden or expense to the employee. If the employee believes it will result in being unreasonable, he/she may submit a written justification to the elected official or department head which explains why compliance is a problem. The justification must include: verification that the leave is authorized under RCW 49.46; and an explanation of how the physician verification requirement is an unreasonable burden or expense.

The department must review the written justification and consider alternatives within ten calendar days. Alternatives must include, but are not limited to: accepting the written justification provided by the employee; and ways to mitigate the employee's expense.

Employees shall complete a leave request form as provided by each department.

Verification of leave for the Family Medical Leave Act (FMLA) supercedes the requirements set forth in this policy.

**13. A Consistent Lack of Sick Hours or Unauthorized Use May Result in Discipline.**

After one year of employment, an employee whose record indicates a consistent lack of more than five days of accumulated sick leave or a persistent pattern of using one or more sick leave days per month may be reviewed for abuse by the Department Head. No authorized sick absences (RCW 49.46) may be used in resulting discipline.

If an employee's use of sick leave is found to be for a purpose not covered by RCW 49.46 the payment of such sick leave may be withheld from the employee's paycheck. However, the sick hours in question may not be deducted from the employee's balance.

Departments will provide notice of disciplinary action against the employee in person and in writing. If the employee contends the sick leave was authorized under RCW, he/she may file a complaint with the Washington State Department of Labor & Industries.

Each Department Head shall be responsible for monitoring employee accruals so they do not drop below zero. For no reason should accruals drop below zero unless due to errors in the payroll process or other established processes (i.e. worker's compensation sick buy back, sick bank donations, etc.). These processes shall be corrected as soon as possible.

Retaliation against employees who use sick leave as authorized under RCW 49.46 is prohibited under WAC 296-128-770.

**14. Employees May use Accrued Sick Leave in Accordance with Industrial Insurance Regulations.**

An employee who is eligible for Labor and Industry compensation because of time off for an on-the-job injury, shall be paid sick leave in the amount of the difference between the employee's regular pay and the amount paid by the L & I after the first three days off the job. Full amount of sick leave will be paid in the first three days. Should an employee be later paid by L & I for the first three days, that amount shall be credited to Whitman County from the money due the employee from the next payroll and the three days of sick leave will be re-instated. The prorated part of sick leave as determined by the ratio of regular sick leave and L & I compensation shall be charged the employee for time off the job.



When an employee has exhausted his/her sick leave benefits, the County will cease payment of their regular salary and the employee will retain the L & I payments. At this time the County will also discontinue payment of benefits. If the employee feels he/she will be able to return to work in a reasonable period of time, that employee may request to go on a "leave of absence without pay." Leaves of this nature will generally not be granted for periods of illness or injury expected to be greater than ninety (90) days.

15. **Employees Who Take Sick Leave Due to an Injury, Surgery, or Extended Illness, Must Present a Return to Work Form for Either Regular or Light Duty Signed by Their Physician.** Light Duty work assignments and their duration are allowed at the discretion of the Elected Official/Department Head and/or authorized designee.

16. **Employees May Access the Whitman County Sick Bank.** Employees may make donations to and access the Whitman County sick bank under certain conditions and requirements and in accordance with State and Federal regulations.

The sick bank is managed on a first come first serve basis. The order in which employees may draw on the bank shall be determined by the date of their written request.

All employees in need of hours must make a written request to HR and submit a certification from his/her physician indicating serious illness, injury or surgery and an estimated time he/she will be unavailable for work. **(See sick bank procedure)**

Employees may use the sick bank for up to three months. Sick bank use may be extended beyond three months at the discretion of the Department Head/Elected Official.

All employees donating hours must complete a sick bank donation form.

Employees must use all sick, vacation and compensatory hours accrued before becoming eligible to petition the sick bank.

Sick bank hours shall be used on an as needed basis only. Hours donated to a specific person via the bank belong to the donator until they are put to use. Hours donated to the general bank account may also be accessed on an as needed basis unless circumstances deem otherwise.

Employees must have a minimum 240 hours of accumulated sick leave in order to donate. Maintaining an accrual of 240 hours of sick leave before an employee can donate is to assure that donors do not jeopardize their own "account."

Employees may donate up to 24 hours once per year.

Employees may designate the donation to another eligible employee or give to the general bank.

If an employee has frequent or chronic medical problems, it is suggested that they not donate to assure they do not jeopardize their own account.

079883 12. **Motion** by Commissioner Largent **seconded** by Commissioner Swannack and **carried** to approve the Taxable Fringe Benefits policy as presented.

**BEFORE THE BOARD OF WHITMAN COUNTY COMMISSIONERS**

In the Matter of Adopting a ) **RESOLUTION NO. 079883**  
Taxable Fringe Benefits Policy ) **TAXABLE FRINGE BENEFITS**

**WHEREAS**, the proper operation of government requires a policy to identify, tax, and report all taxable fringe benefits effecting County employees and volunteers. The policy is dictated by Internal Revenue Service Code and publications.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the attached Taxable Fringe Benefit Policy be adopted.

Dated at Colfax, Washington this 29th day of January, 2018 and effective as of January 1, 2018.

BOARD OF COUNTY COMMISSIONERS  
OF WHITMAN COUNTY, WASHINGTON

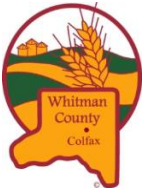
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Dean Kinzer, Chairman

\_\_\_\_\_  
Arthur D Swannack, Commissioner

ATTEST:

\_\_\_\_\_  
Maribeth Becker, CMC  
Clerk of the Board

\_\_\_\_\_  
Michael Largent, Commissioner



## TAXABLE FRINGE BENEFITS POLICY

Policy: POL-501-AUD • Effective Date: January 1, 2018 • Res. No. **079883**

Cancels: New

**The purpose of this policy is to identify taxable fringe benefits that should be accounted for on the Whitman County (County) employee's W-2. IRS Code (IRC), Whitman County Code Title 2 Chapter 2.39, and the State of Idaho sources were used in preparation of this policy.**

**Taxable fringe benefits are subject to Federal Withholding, Social Security, Medicare, and in some cases Idaho State Income Tax. They will be reported on an employee's W-2 or may be reported on a volunteer's 1099-Misc.**

### **Definitions:**

**Employee** - Any employee of the County, regardless of bargaining unit or exempt status.

**BOCC** - Board of County Commissioners for Whitman County.

**Fringe Benefit** - A fringe benefit is a form of pay for the performance of services, including property, services, cash, or cash equivalent. Only those fringe benefits specifically used in the County are addressed in this policy.

**Travel Status** - An employee is in travel status when the travel is temporary and substantially longer than an ordinary day's work, requiring an overnight stay or substantial sleep or rest.

**In-Kind** - Non-cash benefit

**Cash and cash equivalent** - Cash and cash equivalents for awards are always considered taxable. The IRS considers gift certificates, gift cards, gift coupons which have a face value on them as cash equivalents and therefore are subject to employment taxes without regard to their value. This includes gift certificates that cannot be converted to cash.

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**De Minimis** - A de minimis benefit is one for which, considering its value and the frequency with which it is provided, is so small as to make accounting for it unreasonable or impractical. They are excluded under IRC section 132 (a)(4). Cash and cash equivalents are never considered de minimis.

**Tax Home** - The tax home is the employee's regular place of business or official duty station, regardless of where the employee maintains a family home.

**Public Safety Officer** - A public safety officer is an individual serving a public agency in an official capacity, with or without compensation, as a law enforcement officer or chaplain.

**Taxable** - Taxable fringe benefits are includible in gross income not excluded under any Internal Revenue Service code (IRC) section. If the recipient is an employee, this amount is includible as wages and reported on Form W-2, Wage and Tax Statement, and generally is subject to Federal income tax withholding, social security (unless the employee has already reached the current year social security wage base limit), Medicare and in some instances Idaho State Withholding Tax. If a volunteer receives taxable fringe benefits, the amounts may be reported on a 1099-Misc.

Fringe benefits that do not meet any or all statutory requirements for exclusion are fully taxable. Although there are special rules and elections for certain benefits, in general, taxable fringe benefits are reported as wages on Form W-2 for the year in which the employee received them.

### **County's Financial Impact**

On each employee the County pays Social Security up to a federally-determined gross income limit and Medicare with no limit. A taxable fringe benefit added to an employee's gross pay will increase the Social Security and Medicare paid by the County and therefore will affect the departmental expenses.

### **Fringe Benefits:**

**Travel Advances** Travel Advances are not treated as wages and are not subject to income and employment taxes when they are issued by the County Treasurer's Office.

If an employee does not substantiate expenses and/or return excess advances to the Treasurer's office within five working days (County Code 2.39.050 G) after the end of travel, the advance is included in wages to the employee and are subject to income and employment taxes no later than the first payroll period following the end of return date. On a case-by-case basis, the Treasurer is authorized to extend the return time period up to 15 days for those employees who request, in writing, a time extension.

If an employee substantiates expenses and returns excess advances after the County has treated amounts as wages, the County will not return any withholding or treat amounts as nontaxable.

**Travel Expenses while in travel status** - Qualifying expenses for travel are excludable if they are incurred for temporary travel on business away from the general area of the employee's tax home, and the employee must be in travel status.

**Mileage** - The BOCC determines the mileage rate per mile reimbursed for use of an employee's personal vehicle. If any amount is reimbursed above the Federal rate, those funds are considered taxable fringe benefits.

### ***Meals other than in travel status***

Meals can be considered taxable unless they meet certain provisions.

- Meals are not taxable if they meet **all** three provisions:
  1. provided in-kind, and
  2. on (and NOT near) the County's premises, **and**
  3. for the County's convenience

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- Meals while in travel status are not taxable unless they are reimbursed above Federal per diem rates.
- The cost of a meal(s) outside of travel status, whether included within a conference/meeting registration or paid separately, is not considered a taxable fringe benefit if it qualifies as a business meeting/convention where the meeting is directly related to and necessary to the County's function. The meal may be taken at the meeting/convention or off-site if the meal is not provided.
- On all other occasions meals are taxable unless considered de minimis refreshments.

### ***Vehicles - County Provided***

Employees using a County-owned vehicle for personal use shall be taxed on a minimum monthly basis.

- Personal use is taxable
  1. Commuting between home and work
  2. Vacation, weekend
- De Minimis Non-taxable personal use
  1. Small personal detour while on business, i.e. driving to lunch while out of the office
  2. Infrequent and occasional use for commuting (not greater than one day per month)
- The Commuting Valuation Rule is \$1.50 each way. If more than one employee commutes in the vehicle, then ALL employees are charged for the commuting value.

Use of certain vehicles such as marked or unmarked law enforcement vehicles may be exempt and are addressed further in the County's Taxable Fringe Benefit Procedure.

### ***Uniforms/Clothing/Boots provided by the County***

Some uniforms, clothing, and boots are considered a taxable fringe benefit whether paid for directly or reimbursement to the employee.

The value of work clothing provided by the County is not taxable to the employee if:

- The employee must wear the clothing as a condition of employment; **and**
- The clothes are not suitable for everyday wear.

It is not enough that the employee wear distinctive clothing; the County must specifically require the clothing as a working condition. Nor is the test met because the employee does not, in fact, wear the work clothes away from work. The clothing must not be suitable for taking the place of regular clothing.

If clothing provided does not qualify as a deductible expense (i.e. as a uniform), then the clothing, or reimbursement for the clothing, must be treated as a taxable fringe benefit.

### ***Safety Equipment***

Safety equipment is excludable from employee wages if the equipment is provided to help the employee perform his/her job in a safer environment. To be excludable, it is not necessary that the equipment be required by the County. Common examples include a hardhat, an anti-glare screen for computer, or safety shoes.

### ***County-provided cell phones***

Cell phone usage is non-taxable if provided primarily for non-compensatory business purposes.

### ***Awards and Prizes***

Awards or prizes given to employees are taxable regardless of the cost of any award or its fair market value.

If funds for awards or prizes are provided by an outside party, the award is taxable in the same way as if provided directly by the County. If the funds are turned over to the County

to select and distribute the awards, the County is responsible for all applicable payroll taxes and withholding.

Cash and cash equivalent awards are always considered taxable. The IRS considers gift certificates, gift cards, gift coupons which have a face value on them as cash equivalents and therefore are subject to employment taxes without regard to their value. This includes gift certificates that cannot be converted to cash.

Excludable Awards - Three non-cash awards are excluded.

- Certain employee achievement awards
- Certain prizes or awards transferred to charities
- De minimis awards and prizes. For this purpose, de minimis is considered anything \$99.99 or less per award.

***Fringe Benefits for Volunteers***

Individuals designated as "volunteers" perform significant services for the County. Although not providing fixed salaries or wages, the entities may provide the volunteers with various reimbursements, stipends, property, or other benefits. The general rules for employment tax apply to any compensation received, regardless of the title given to or used by the worker. In addition, volunteers may be able to deduct business-related expenses against compensation they receive.

**079884**      **13. Motion** by Commissioner Largent **seconded** by Commissioner Swannack and **carried** to adopt the revised Road and Current Expense levy certifications.

**079885**      **14.** Commissioner Largent **moved** Commissioner Swannack **seconded** the motion and it **carried** to approve the resolution revising the 2018 tax levies without bank capacity and without substantial need.

**RESOLUTION NO. 079885**  
**In the Matter of Revising the 2018 Taxes for Whitman County**  
**Without Bank Capacity - Without Substantial Need**

**WHEREAS**, the Board of County Commissioners for Whitman County, State of Washington, met on Monday, October 16, 2017 and adopted the 2018 taxes for Whitman County.

**WHEREAS**, since that time it has become apparent that the tax levies need to be revised; and,

**WHEREAS**, there is still a substantial need due to overall operating costs increasing, Federal and State funding decreasing along with interest revenue, and the general state of the macro economy; and,

**WHEREAS**, Whitman County ranks 5<sup>th</sup> in the State of Washington with 1914 miles of County Roads with continued need for construction, maintenance and repair; and,

**WHEREAS**, the laws of the State of Washington allow for an additional tax for refunds given during the 2017 tax season. The amount to be given to the Whitman County Assessor to be levied for Whitman County Current Expense is **\$7,250.93**.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Whitman County Commissioners as follows:

\$ 5,945,152.62 was received in 2017 from the taxing district levy; plus,  
+\$ 59,451.53 an increase of 1% over the previous year's tax levy; plus,  
+\$ 99,979.23 an increase in new construction and improvements to property; plus,  
+\$ 34,733.62 an increase in State-assessed property values; plus,  
+\$ 7,250.93 an increase in additional tax for 2016 refunds for a total of:  
**=\$ 6,146,567.93** is authorized for the 2018 Current Expense levy; and,

**BE IT FURTHER RESOLVED that:**

\$ 2,448,118.37 was received in 2017 from the County Road levy; plus,  
+\$ 24,481.18 an increase of 1% over the previous year's tax levy; plus,  
+\$ 22,929.71 an increase in new construction/property improvements; plus,  
+\$ 31,949.06 an increase in State assessed property values for a total of:  
**=\$ 2,527,478.32** is authorized for the 2018 County Road levy; and,

**BE IT FURTHER RESOLVED** that the total revised 2018 property tax levies of **\$8,674,046.25** for Whitman County be and are hereby authorized.

**APPROVED AND ADOPTED** this 29th day of January, 2018.

BOARD OF COUNTY COMMISSIONERS  
OF WHITMAN COUNTY, WASHINGTON

\_\_\_\_\_  
Dean Kinzer, Chairman

ATTEST:

\_\_\_\_\_  
Arthur D Swannack, Commissioner

\_\_\_\_\_  
Maribeth Becker, CMC  
Clerk of the Board

\_\_\_\_\_  
Michael Largent, Commissioner

**079886 15. Motion** by Commissioner Largent **seconded** by Commissioner Swannack and **carried** to approve Fountain Flying Service, LLC overfly request.

**079887 16. Motion** by Commissioner Largent **seconded** by Commissioner Swannack and **carried** to authorize the Chairman to sign the WA State Military Dept. Data Sharing/Non-Disclosure and Use Agreement.

**079888 17. Motion** by Commissioner Largent **seconded** by Commissioner Swannack and **carried** to recommend Hector Lopez for appointment of Hector Lopez to the SEWEDA Board for the Whitman County private sector position.

**079889 18. Motion** by Commissioner Largent **seconded** by Commissioner Swannack and **carried** to appoint Aaron Lawhead to a 3-year unexpired term, expiring 12/31/19 on the Solid Waste Advisory Board.

**CORRESPONDENCE:**

**D079889A 19.** The following correspondence was received:

**079890 19A.** Notification of closure of the Local Update of Census Addresses (LUCA) Operation registration period was received from the U.S. Census Bureau.

**079891 19B.** Notice of approval for the Interstate 502 marijuana producer/processor location change was received from the Washington State Liquor and Cannabis Board.

**079892 19C.** Notice of approval for the Cloud 9 Good Budz marijuana producer tier 2 license was received from the Washington State Liquor and Cannabis Board (06/30/18).

**079893 19D.** An executed copy of the Palouse Conservation District agreement was received (06/30/19).

**BOCC MINUTES-01/29/18**

079894 20. Commissioners' pending list reviewed.

D079894A 26. Approved documents signed.

10:45 a.m. - Recess.

11:00 a.m. - Public Works.

Present: Mark Storey, Brandon Kruger, Dan Gladwill, Scott Jackson and Garth Meyer.

079895 20A. The following Public Works related issues approved/updated:

**ACTION ITEMS:**

079896 21. **Motion** by Commissioner Largent **seconded** by Commissioner Swannack and **carried** to approve the road levy certification as presented by the Assessor's Office.

079897 22. Commissioner Largent **moved** Commissioner Swannack **seconded** the motion and it **carried** to approve publishing the notice to call for bids for two 2018 graders.

079898 23. Commissioner Largent **moved** Commissioner Swannack **seconded** the motion and it **carried** to approve the publishing to call for bids for a 2018 loader.

D079898A 24. The Albion-Parvin Road emergency declaration was tabled to 02/05/18.

**DIVISION UPDATES:**

D079898B 25. The following division updates provided by Public Works staff.

**Building Division:**

079899 25A. The 2017 4<sup>th</sup> quarter building report was received from and reviewed by Dan Gladwill.

079900 25B. The 2017 year-end building report was received from and reviewed by Dan Gladwill.

**Maintenance Division:**

D079900A 25C. The Gnaedinger crushing project is half completed and the Bauer crushing project will begin next week.

D079900B 25D. Road restrictions are still but due to the road conditions/weather they may be able to lift the restrictions soon.

D079900C 25E. Crews are performing general maintenance work and responding to problems that can't wait until after road restrictions are lifted.

D079900D 25F. Bridge posting project - of the 119 bridges rated this year, 11 bridges need to be posted for weight limits and an additional 56 need to be posted for single unit trucks as required by the federal government. Mr. Storey agreed to put an explanation of these restrictions in the newspaper.

D079900E 26. Approved documents signed throughout the course of the meeting.

11:40 a.m. - Recess.

**BOCC MINUTES-01/29/18**

**1:00 p.m. - Reconvene/Board Business Continued/Executive Session.**

Present: Troy Henderson.

**079901 27.** Commissioner Largent **moved** Commissioner Swannack **seconded** the motion and it **carried** to go into executive session with the above individual until 2:00 p.m. in accordance with RCW 42.30.110(1)(g) for matters related to employee evaluations.

**1:30 p.m. - Return to Open Session/Recess.**

**2:00 p.m. - Reconvene/Board Business Continued/Executive Session.**

Present: Kelli Campbell and Gary and Valerie Hunt.

**079902 28.** Commissioner Largent **moved** Commissioner Swannack **seconded** the motion and it **carried** to go into executive session with the above individuals until 3:00 p.m. in accordance with RCW 42.30.140(4)(a) for matters related to negotiations.

**3:00 p.m. - Return to Open Session.**

**3:30 p.m. - BOCC Workshop.**

Present: Kelli Campbell, Mark Storey and Jana Mathias.

**079903-079904 29-30.** The following items were discussed but no action was taken.

- PayneWest Follow-Up
- Bridge Restriction Sign
- County Coroner
- Space Allocation/Vault
- Inland NW Partners

**4:30 p.m. - Adjournment.**

**D079430A** Commissioner Largent **moved** to adjourn the **January 29, 2018** meeting. Motion **seconded** by Commissioner Swannack and **carried**. The Board will meet in regular session, in their Chambers', in the Whitman County Courthouse, Colfax, Washington, on **February 5, 2018**. The foregoing action made this **29<sup>th</sup>** day of **January 2018**.

ss/ ARTHUR D SWANNACK, COMMISSIONER  
ss/ MICHAEL LARGENT, COMMISSIONER

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MARIBETH BECKER, CMC  
Clerk of the Board

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DEAN KINZER, CHAIRMAN  
Board of County Commissioners