

Staff Development and Wellness Allowance Program Administrative Manual

File a reimbursement claim

Not applicable for certain bargaining units – Bargaining Units Eligible to be Reimbursed

- [County Network eForm](#)
- [Human Services eForm](#)
- [Water Agency eForm](#)

Staff Development and Wellness Benefit Allowance Program

The employee Staff Development and Wellness Benefit Allowance Program (“Program”) has been developed to encourage learning and wellness. The Program provides an annual benefit to employees as negotiated by collective bargaining or contained in the Salary Resolution.

All benefits provided under this Program are subject to applicable provisions of federal and/or state law, and 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, Departmental Computer Use Policy, and Department Telework policies, guidance, or agreements.

Bargaining Units Eligible for Staff Development Reimbursement by Category

Effective July 1, 2023:

- DSA, DSLEM, SCLEMA employees are not eligible for staff development reimbursement. Under the terms of the MOU they receive staff development fund through yearly stipend. All other bargaining groups are eligible for reimbursement of eligible **professional development expenses, ergonomic office costs, and computer hardware and mobile devices.**
- ESC, Local 39, SCLEA, SCPA, SCPDIA, SCPDAA, SEIU, and WCE employees are eligible for reimbursement of **wellness and emergency preparedness** items in addition to the above.

The table below illustrates which bargaining units are eligible to claim reimbursement under the corresponding staff development category.

Groups Eligible to File Reimbursement Claims	Category
Group 1, 2	Wellness
Group 1, 2	Emergency Preparedness
Group 1, 2, 3	Computer Hardware and Mobile Devices
Group 1, 2, 3	Ergonomic Office
Group 1, 2, 3	Professional Development
Group 2	Tools

Group definitions include the following bargaining units:

Group 1: ESC (75), SCLEA (30,40,41,70), SCPA (45), SCPDIA (55,56), SCPDAA (60), SEIU¹ (01,05,10,25), WCE (21)

Group 2: Local 39 (85)

Group 3: Salary Resolution (00,49,50,51,52)

Group 4: DSA (46,47), DSLEM (43), SCLEMA (44) not listed above because an annual stipend payment is paid

¹ SEIU MOU allows staff development reimbursement through 6/30/2025

Allowable Reimbursements -Wellness and Physical Fitness-

Tax Treatment: Taxable

Applies to: Groups 1, 2¹

In support of the Board of Supervisors initiative to be the healthiest County in California, the County provides this annual allowance which can be used towards a variety of options which promote physical activity, wellness and work-life balance. The goal is to provide County employees as many options and as much flexibility as possible to find a physical activity which promotes aerobic exercise, flexibility, and/or strength training.

In support of the County's Strategic Plan to invest in the local economy and to promote "LIVE-WORK-PLAY SONOMA," County employees have access to a wide variety of activities, services, equipment and products within Sonoma County and are encouraged to "Buy Local".

Allowable Reimbursement Costs	Examples
"Class 1" Electric Bikes	<ul style="list-style-type: none"> • Low speed pedal-assisted electric bike up to 20 mph, power up to 750 watts
Entry, Registration, Participation, and League Fees	<ul style="list-style-type: none"> • Fees for participation in group, team, or league sporting activities • Softball League • Golf League • Foot Race Entry Fees (5k,10k, Marathon, Sonoma County Human Race, etc.) • Bicycle Race Entry Fees (Le Tour de Fuzz, Sonoma County Backroad Challenge, etc.) <p>Note: Fees for individual employee participating on a team only. Fee for entire team excluded</p>

Allowable Reimbursements -Wellness and Physical Fitness-

Allowable Reimbursement Costs	Examples
Fitness Classes	<ul style="list-style-type: none"> • Physical fitness / exercise classes, certified trainers • Yoga • Pilates • Zumba • Boot Camp • T'ai Chi • Indoor Group Cycling <p>Note: Travel, lodging, and food are not reimbursable under Wellness (e.g. health, wellness, and fitness retreats)</p>
Health and Wellness Promotion & Education	<ul style="list-style-type: none"> • Classes and educational programs with primary focus to improve health and wellness. • Wellness workshops, on-line training • Includes meditation, massage, and acupuncture <p>Note: Travel, lodging, and food are not reimbursable under Wellness (e.g. health, wellness, and fitness retreats)</p>
Health Club Membership	<ul style="list-style-type: none"> • Offsite health clubs • Health club physical fitness/exercise classes
Park Passes	<ul style="list-style-type: none"> • Annual cost for an individual park pass
Personal Training	<ul style="list-style-type: none"> • Strength training • Pilates reformer training • Personal training • Suspension System training • Fitness Assessments

Allowable Reimbursements -Wellness and Physical Fitness-

Allowable Reimbursement Costs	Examples
Physical Fitness Products and Equipment	<ul style="list-style-type: none"> • Sporting and exercise equipment, athletic safety and protective gear, running shoes, weights, gloves, exercise mats <p>Note: Excludes clothing, fitness apparel, and uniforms</p>
Recreational Classes and Sport Lessons	<ul style="list-style-type: none"> • Personal training and individual coaching • Tennis • Golf • Karate • Ice Skating • Dance classes
Smoking Cessation Programs	<ul style="list-style-type: none"> • Smoking cessation programs • Patches • Stress reduction programs
Weight Reduction Programs	<ul style="list-style-type: none"> • Exercise programs • Diet management programs (Weight Watchers, Jenny Craig, etc.) • Stress reduction programs • Nutrition Classes • Healthy eating and cooking classes to support health related goals • Weight loss coaching <p>Note: Excludes food, food preparation equipment and food and nutritional supplements, medications; Excludes residential dietary/weight loss programs</p>

Allowable Reimbursements -Wellness and Physical Fitness-

¹Group definitions include the following bargaining units:

Group 1: ESC (75), SCLEA (30,40,41,70), SCPA (45), SCPDIA (55,56), SCPDAA (60), SEIU² (01,05,10,25), WCE (21)

Group 2: Local 39 (85)

Group 3: Salary Resolution (00,49,50,51,52)

² SEIU MOU allows staff development reimbursement through 6/30/2025

The following provides a list of exclusion examples. **This list is NOT all inclusive**, and the County reserves the right to exclude any expense which may not conform to the intent for the use of County funds or resources.

Employees are encouraged to seek guidance from the Human Resources Department at StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.

Examples of Non-Allowable Costs for Reimbursement

- Apparel, clothing, and uniforms
- Backpacks, backpacking tents and other related products
- Baths such as enzyme baths, mud baths, and other similar services
- Coolers
- Credit card statement payments
- Electric and motorized vehicles (e.g. boats, electric scooters, electric skateboards, electric hoverboards, golf carts)
- Electric Class 2 and Class 3 bikes
- Eyeglasses, sunglasses, contact lenses and other similar products
- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Food, food and nutritional supplements (e.g. whey protein, probiotics, Vitamin B12, fish oil and other similar supplements), food preparation equipment

Allowable Reimbursements -Wellness and Physical Fitness-

- Gift cards, gift certificates, in-store credits – purchases paid using these and other similar forms of payment cannot be reimbursed
- Homeopathic medicine and similar items (e.g. cannabis, CBD, and other remedies made from natural sources)
- Hunting, fishing, and camping expenses
- Hypnotherapy, aromatherapy, diffusers and other similar services and products
- Installation costs
- Interest costs on leases, lease purchases, loans, etc. for purchased goods
- Loans and loan fees
- Lockers and locks
- Magazine subscriptions, newspapers, periodicals, or journals of general circulation, such as Time, Newsweek, Press Democrat, Wall Street Journal, etc.
- Maintenance costs
- Medical equipment and supplies, medicine, medical treatment, medical services and similar expenses which are not medically necessary and would not otherwise be covered through a County-offered health plan or which may be FSA eligible
- Parts replacement, add-on parts
- Personal grooming services, such as facials, manicures, pedicures, Botox injections, or other cosmetic enhancements.
- Personal living furniture (e.g. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures, beds, mattresses, massage chairs and vibrating chairs)
- Provisions for pets or animals, including animal boarding
- Psychotherapy
- Rental fees associated with storage
- Repair costs

Allowable Reimbursements -Wellness and Physical Fitness-

- Residential programs
- Retreats that include travel, lodging, and food
- Service, maintenance agreements, and warranties
- Swimming pools, spas, saunas, hydrotherapy pools, or other similar items
- Team fees (only the individual's fee to participate on team is covered)
- Temporary living structures such as tents or trailers

Allowable Reimbursements -Technology-

Tax Treatment: Taxable

Applies to: Groups 1, 2 and 3¹

In support of professional growth, education, and hybrid work environments, the following are allowable under Technology.

Allowable Reimbursement Costs
Application, reference, and educational software
Note: All application, reference and educational software must be directly job related
Desktop computers and laptops including monitors, keyboards, and mice
Ethernet cable
Headphones, ear buds and headsets
Printers
Protective device cases
Smart phones and mobile phones
Web cameras
Wireless routers and extenders

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Group 3: Salary Resolution (00,49,50,51,52)

² SEIU MOU allows staff development reimbursement through 6/30/2025

Allowable Reimbursements -Technology-

The following provides a list of exclusion examples. **This list is NOT all inclusive**, and the County reserves the right to exclude any expense which may not conform to the intent for the use of County funds or resources.

Employees are encouraged to seek guidance from the Human Resources Department at StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.

Examples of Non-Allowable Costs for Reimbursement

- Consumable computer / laptop supplies (e.g. paper, ink cartridges, etc.)
- Costs associated with the use of computer and/or cellular equipment, including data or maintenance costs, internet service, energy
- Credit card statement payments
- Disposable batteries
- Extension cords
- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Gift cards, gift certificates, in-store credits – purchases paid using these and other similar forms of payment cannot be reimbursed
- Installation costs
- Interest costs on leases, lease purchases, loans, etc. for purchased goods
- Loans and loan fees
- Maintenance costs
- Ordinary and necessary office supplies such as writing supplies, paper, letterhead, post-it notes, tape, writing instruments, etc.
- Parts replacement, add-on parts
- Rental fees associated with storage
- Repair costs

Allowable Reimbursements -Technology-

- Service, maintenance agreements, and warranties

Allowable Reimbursements -Ergonomic Office Equipment-

Administrative Policy Manual 4-13, Article 4 “Employee Responsibility for Teleworking Costs and Equipment”

Teleworking Costs:

Employees may use County supplied ordinary and necessary office supplies such as writing supplies, paper, letterhead, post-it notes, tape, etc. for their telework location. Employees should follow their department’s normal protocols regarding accessing and ordering these types of supplies. These supplies are to be used for County work only.

Employees are responsible for costs associated with the use of computer and/or cellular equipment, including data or maintenance costs, internet service, energy, home workspace furniture, and ergonomic equipment.

Equipment:

Employees may use personal computer equipment or authorized equipment assigned to the employee such as a laptop. Department authorized equipment requires department approval. County and department IT and security policies and practices must be followed.

Employees may request reimbursement for equipment that is authorized under the Staff Development and Wellness program.

Staff Development Benefit:

Tax Treatment: Taxable

Applies to: Groups 1, 2 and 3¹

Allowable Reimbursements -Ergonomic Office Equipment-

PLEASE NOTE: In the event the equipment is needed as part of a reasonable accommodation **in conjunction with a documented work restriction**, please discuss the need with your HR Liaison prior to making the purchase and seeking reimbursement.

Employees who have been approved to telework may be reimbursed for the following ergonomic office equipment as part of their staff development/wellness benefit.

Requirement: Employees must attach approved telework agreement for each eForm claim submission.

Allowable Reimbursement Costs
Cushions for office chair seat, lumbar support, and armrest
Ergonomic document holders
Footrests
Laptop stands
Lap desks
Monitor risers
Office chairs
Office desks
Wrist pad for keyboard and mouse

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Allowable Reimbursements -Ergonomic Office Equipment-

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Non-Allowable Costs for Reimbursement

- Consumable computer / laptop supplies (e.g. paper, ink cartridges, etc.)
- Costs associated with the use of computer and/or cellular equipment, including data or maintenance costs, internet service, energy
- Credit card statement payments
- Disposable batteries
- Extension cords
- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Gift cards, gift certificates, in-store credits – purchases paid using these and other similar forms of payment cannot be reimbursed
- Installation costs
- Interest costs on leases, lease purchases, loans, etc. for purchased goods
- Loans and loan fees
- Maintenance costs
- Ordinary and necessary office supplies such as writing supplies, paper, letterhead, post-it notes, tape, writing instruments, etc.
- Parts replacement, add-on parts
- Personal living furniture (e.g. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures, beds, mattresses, massage chairs and vibrating chairs)

Allowable Reimbursements -Ergonomic Office Equipment-

- Rental fees associated with storage
- Repair costs
- Service, maintenance agreements, and warranties

Allowable Reimbursements -Professional Development and Education-

Tax Treatment: Directly Related to Current Job is Non-Taxable

Applies to: Groups 1, 2 and 3¹

Non-Taxable

To be excluded from taxable wages, the working condition fringe benefits for professional and 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 be incurred by the employee.

Examples of **Non-Taxable** Expenses

- 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 enroll in an advanced accounting course to be able to be promoted to an Account Clerk II.
- All County sponsored or required training.
- Other educational expenses that qualify as non-taxable include registration, tuition, books, supplies and equipment for the job-related class, training or conference and travel, transportation, and temporary housing costs (hotel) to attend the class, training, or conference.

Allowable Reimbursements -Professional Development and Education-

Examples of **Taxable** Expenses

- Educational courses are considered taxable if they are not directly job related, needed to meet the minimum educational requirements of the current job, or used to get a new job in a different job class. For example, a Senior Office Assistant going to school to obtain an Associate 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 and an Account Clerk taking classes to become a Public Health Nurse or a Mechanic studying to become an Engineer.

Note: For County of Sonoma employees, working condition fringe benefits covered by this program 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, are provided directly through department funds, however, their taxability as a working condition fringe benefit remains the same.

Allowable Reimbursement Costs	Examples
Computer Software	<ul style="list-style-type: none">• Educational and reference material• Application software <p>Note: Software must be directly related to your current job.</p>

Allowable Reimbursements -Professional Development and Education-

Allowable Reimbursement Costs	Examples
Education - Taxable	<p><i>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</i></p> <ul style="list-style-type: none"> • Registration-related expenses and textbooks • Includes tuition, registration fees, ID badge, mandatory health fees, lab fees, and textbooks • Parking • Travel and lodging • Meals • Materials related to job promotions • Mileage reimbursement <p>Note: Costs must be associated with approved courses</p>
Education – Non-Taxable	<p><i>Education that <u>maintains or improves skills required in your current job</u> or is required expressly by the employer or applicable law.</i></p> <ul style="list-style-type: none"> • County-sponsored or required training • Registration-related expenses and textbooks • Parking • Materials related to job promotions • Mileage reimbursement <p>Note: Costs must be associated with approved courses; Lunch purchased at a training event is taxable; Includes tuition, registration fees, ID badge, lab fees, activity fees and textbooks however student health fees are excluded</p>

Allowable Reimbursements -Professional Development and Education-

Allowable Reimbursement Costs	Examples
Licenses and Certifications – Non-Taxable	<ul style="list-style-type: none"> • Professional Licenses and Certifications - Required and highly desired professional licenses and certifications • Commercial Licenses - Fee payments related to a Class A or Class B commercial driver license. (Excludes Class C driver licenses) <p>Note: Licenses and certifications must be directly related to or required by your current job as defined in the job class specification; Only as specified for certain Bargaining Units.</p>
Professional Membership Dues – Non-Taxable	<ul style="list-style-type: none"> • Dues to professional or technical organizations and associations <p>Note: Organizations must be directly related to your current job or work assignment</p>
Professional Meetings, Seminars, Conferences – Non-Taxable	<ul style="list-style-type: none"> • Registration • Textbooks • Parking • Travel and lodging • Meals • Mileage Reimbursement <p>Note: Events must be directly related to your current job or work assignment; Social events and luncheons not related to County business are not reimbursable; Lunch purchased at a one-day event is taxable</p>

Allowable Reimbursements -Professional Development and Education-

Allowable Reimbursement Costs	Examples
Reading and Media Material– Non-Taxable	<ul style="list-style-type: none"> • Books • Professional or technical journals • Periodicals <p>Note: Material must be directly related to your current job or work assignment; Excludes magazine subscriptions, newspapers, periodicals, or journals of general circulation</p>

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Employees are encouraged to seek guidance from the Human Resources Department at StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.

Examples of Non-Allowable Costs for Reimbursement

- Consumable computer / laptop supplies (e.g. paper, ink cartridges, etc.)
- Costs associated with the use of computer and/or cellular equipment, including data or maintenance costs, internet service, energy
- Credit card statement payments

Allowable Reimbursements -Professional Development and Education-

- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Gift cards, gift certificates, in-store credits – purchases paid using these and other similar forms of payment cannot be reimbursed
- Installation costs
- Interest costs on leases, lease purchases, loans, etc. for purchased goods
- Loans and loan fees
- Maintenance costs
- Magazine subscriptions, newspapers, periodicals, or journals of general circulation, such as Time, Newsweek, Press Democrat, Wall Street Journal, etc.
- Ordinary and necessary office supplies such as writing supplies, paper, letterhead, post-it notes, tape, writing instruments, etc.
- Rental fees associated with storage
- Repair costs
- Service, maintenance agreements, and warranties

Allowable Reimbursements -Professional Development - Tools-

Tax Treatment: Non-Taxable

Applies to: Groups 2 ¹

Note: For County of Sonoma employees, working condition fringe benefits covered by this program 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, are provided directly through department funds; however their taxability as a working condition fringe benefit remains the same.

Allowable Reimbursement Costs
<ul style="list-style-type: none">• Tools• Safety gear• Uniforms <p>Note: Items must be directly related to your current job; Only as specified for certain Bargaining Units</p>

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Allowable Reimbursements -Professional Development - Tools-

Employees are encouraged to seek guidance from the Human Resources Department at StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.

Non-Allowable Costs for Reimbursement

- Credit card statement payments
- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Gift cards, gift certificates, in-store credits – purchases paid using these and other similar forms of payment cannot be reimbursed
- Maintenance costs
- Parts replacement, add-on parts
- Service, maintenance agreements, and warranties

Allowable Reimbursements -Emergency Preparedness-

Purpose:

On July 9, 2019, the Board of Supervisors directed staff to expand the Staff Development and Wellness Benefit Allowance Program to include emergency preparedness equipment as an allowable reimbursable expense. As County employees are required to serve as Disaster Service Workers (Cal. Govt. code 3100 et. seq.) expansion of this benefit to include designated emergency preparedness supplies supports the County's mission to encourage County employees and their families to be better prepared for an emergency or disaster. This preparation enhances the County's ability to provide continuity of County services to the community during an emergency or disaster.

Tax Treatment: Taxable

Applies to: Groups 1 and 2¹

In support of this initiative, the following items are included as eligible reimbursable expenses under the new category of Emergency Preparedness in the Staff Development and Wellness Benefit Allowance Program:

Allowable Reimbursement Costs
Hand crank radios
National Oceanic and Atmospheric Administration (NOAA) weather radios
Personal and family pre-configured emergency / disaster / first aid kits (purchased as a package)
Portable generators and emergency power battery systems (equipment costs only)

Allowable Reimbursements -Emergency Preparedness-

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Allowable Reimbursements -Emergency Preparedness-

Non-Allowable Costs for Reimbursement

- Apparel, clothing, and uniforms
- Backpacks, backpacking tents and other related products
- Coolers
- Credit card statement payments
- Disposable batteries
- Electric and motorized vehicles (e.g. boats, electric scooters, electric skateboards, electric hoverboards, golf carts)
- Extension cords
- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Food, food and nutritional supplements (e.g. whey protein, probiotics, Vitamin B12, fish oil and other similar supplements), food preparation equipment
- Gift cards, gift certificates, in-store credits – purchases paid using these and other similar forms of payment cannot be reimbursed
- Hunting, fishing, and camping expenses
- Individual items intended as a “build it yourself” emergency kits (e.g. flashlights)
- Installation costs
- Interest costs on leases, lease purchases, loans, etc. for purchased goods
- Loans and loan fees

Allowable Reimbursements -Emergency Preparedness-

- Lockers and locks
- Maintenance costs
- Medical equipment and supplies, medicine, medical treatment, medical services and similar expenses which are not medically necessary and would not otherwise be covered through a County-offered health plan or which may be FSA eligible
- Parts replacement, add-on parts
- Personal living furniture (e.g. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures, beds, mattresses, massage chairs and vibrating chairs)
- Provisions for pets or animals, including animal boarding
- Rental fees associated with storage
- Repair costs
- Service, maintenance agreements, and warranties
- Solar panels and devices that are not part of emergency power battery systems
- Temporary living structures such as tents or trailers
- Two-Way radios
- Water purification systems
- Weapons or combative items such as knives, swords, nun chucks, batons

Non-Allowable Expenses -All Categories-

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Non-Allowable Costs for Reimbursement

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- Baths such as enzyme baths, mud baths, and other similar services
- Coolers
- Consumable computer / laptop supplies (e.g. paper, ink cartridges, etc.)
- Costs associated with the use of computer and/or cellular equipment, including data or maintenance costs, internet service, energy
- Credit card statement payments
- Disposable batteries
- Electric and motorized vehicles (e.g. boats, electric scooters, electric skateboards, electric hoverboards, golf carts)
- Electric Class 2 and Class 3 bikes
- Extension cords
- Eyeglasses, sunglasses, contact lenses and other similar products
- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Food, food and nutritional supplements (e.g. whey protein, probiotics, Vitamin B12, fish oil and other similar supplements), food preparation equipment

Non-Allowable Expenses -All Categories-

- Gift cards, gift certificates, in-store credits – purchases paid using these and other similar forms of payment cannot be reimbursed
- Homeopathic medicine and similar items (e.g. cannabis, CBD, and other remedies made from natural sources)
- Hunting, fishing, and camping expenses
- Hypnotherapy, aromatherapy, diffusers and other similar services and products
- Individual items intended as a “build it yourself” emergency kits (e.g. flashlights)
- Installation costs
- Interest costs on leases, lease purchases, loans, etc. for purchased goods
- Loans and loan fees
- Lockers and locks
- Magazine subscriptions, newspapers, periodicals, or journals of general circulation, such as Time, Newsweek, Press Democrat, Wall Street Journal, etc.
- Maintenance costs
- Medical equipment and supplies, medicine, medical treatment, medical services and similar expenses which are not medically necessary and would not otherwise be covered through a County-offered health plan or which may be FSA eligible
- Ordinary and necessary office supplies such as writing supplies, paper, letterhead, post-it notes, tape, writing instruments, etc.
- Parts replacement, add-on parts
- Personal grooming services, such as facials, manicures, pedicures, Botox injections, or other cosmetic enhancements.
- Personal living furniture (e.g. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures, beds, mattresses, massage chairs and vibrating chairs)
- Provisions for pets or animals, including animal boarding

Non-Allowable Expenses -All Categories-

- Psychotherapy
- Rental fees associated with storage
- Repair costs
- Residential programs
- Retreats that include travel, lodging, and food
- Service, maintenance agreements, and warranties
- Social events or luncheons that are not directly related to County business
- Solar panels and devices that are not part of emergency power battery systems
- Swimming pools, hot tubs, spas, saunas, hydrotherapy pools, or other similar items
- Team fees (only the individual's fee to participate on team is covered)
- Temporary living structures such as tents or trailers
- Tips
- Travel, lodging, and food are not reimbursable under Wellness and Physical Fitness
- Two-Way radios
- Uniforms for physical fitness and teams
- Water purification systems
- Weapons or combative items such as knives, swords, nun chucks, batons

Staff Development Benefit Amounts effective July 1, 2023

Bargaining Unit	Full Time				Part Time			
	Staff Dev/Wellness Reimb	Additional SD Reimb ¹	Maximum Annual Reimb	Annual Stipend	Staff Dev/Wellness Reimb	Additional SD Reimb ¹	Maximum Annual Reimb	Annual Stipend
DSA (46)	\$ -	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ 375
DSA (47)	-	-	-	850	-	-	-	425
DSLEM (43) Asst Sheriffs	-	-	-	1,300	-	-	-	-
DSLEM (43) Mgmt	-	-	-	1,100	-	-	-	750
ESC (75)	850	-	850	-	425	-	425	-
ESC (75) ³	850	1,500	2,350	-	425	750	1,175	-
LOCAL 39 (85)	565	-	565	-	285	-	285	-
LOCAL 39 (85) Prsnl Tools ²	615	-	615	-	310	-	310	-
SALARY RES (00)	-	500	500	750	-	250	1,000	375
SALARY RES CU (51)	-	500	500	750	-	250	1,000	375
SALARY RES ADMIN MGMT (50)	-	1,000	1,000	1,000	-	600	600	600
SALARY RES BOS/DEPT Heads (49,52)	-	1,000	1,000	1,000	-	600	600	600
SCDPDAA (60)	1,250	848	2,098	-	800	562	1,363	-
SCLEA (30,40) Non-Supv	850	-	850	-	425	-	425	-
SCLEA (41,70) Supv	940	-	940	-	470	-	470	-
SCLEMA (44) Dep Chf Prob Off	-	-	-	1,000	-	-	-	500
SCLEMA (44) Mgmt	-	-	-	1,000	-	-	-	500
SCPA (45)	1,250	452	1,702	-	800	300	1,100	-
SCPDIA (55) Non-Supv	1,100	-	1,100	-	550	-	550	-
SCPDIA Supv (56)	1,190	-	1,190	-	595	-	595	-
SEIU (01,05,10,25)	500	-	500	-	250	-	250	-
SEIU (80)	600	-	600	-	300	-	300	-
SEIU (95)	650	-	650	-	325	-	325	-
WCE (21)	1,500	-	1,500	-	750	-	750	-

¹ "Additional SD" represents amounts in the corresponding MOU or Salary Resolution that are exclusively for professional development. Refer to MOU or Salary Resolution for details.

² Applies to Fleet Operations, Sonoma County Fair and Exposition, Inc. or Water Agency as an Automotive Mechanic, Automotive Technician, Heavy Equipment Mechanic, Heavy Equipment Technician, Lead Automotive Technician, Lead Heavy Equipment Technician, or Welder

³ Applies to Children's Therapy Program: Occupational Therapist I/II and Physical Therapist I/II

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ALLOWANCE AMOUNTS

Is my benefit allowance based on my actual hours worked?

No. Your benefit allowance is based upon your position's allocated FTE and bargaining unit.

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Are extra-help employees eligible for the Staff Development benefit?

No.

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I looked up my allowance amount using the Staff Development database online. What do the different amounts mean?

Your total available allowance is the sum of your balances. The Staff Development/Wellness allowance may be used towards either staff development or wellness expenditures. However, the staff development allowance (SD) can only be used toward directly related job education, professional growth, and licenses and professional certificates. If you still have questions about your benefit amount, refer to your bargaining unit's MOU or contact us at staffdev@sonoma-county.org.

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How is my allowance adjusted when I promote or change bargaining units in the middle of the fiscal year?

Eligible employees who promote or change bargaining units are adjusted by taking the new allowance less any amounts expended during the fiscal year. FTE adjustments are addressed in accordance with the respective MOU.

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CLAIM SUBMISSION

A training/conference/class I would like to attend takes place 3 months in the future but requires advance registration and payment. If I register and pay now, can I be reimbursed now, or must I wait until after the training/conference has taken place?

You can request reimbursement as soon as the out of pocket cost has been incurred.

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I'm submitting a claim for \$50, but I only have \$25 left in my account. Do I need to modify my claim amount to match the balance left in my account?

No. You will only be reimbursed with what is remaining in your account.

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How long does it take for reimbursement to appear on my paycheck?

The turnaround time is indicated as the estimated "Pay Date" on the notification e-mail from Sonoma-County-eForms@sonoma-county.org. Typically claims filed between September and May are reimbursed as quickly as possible (usually 2-3 weeks) with consideration for additional information needed to process the claim (eg. clearly legible receipt, explanation how the purchase is directly related to the job class title).

Due to a very large volume of fiscal year end claims, it could take longer for claims submitted between June and August. Claims for the new fiscal year allowance (July 1) have a delayed processing time due to closing out the large volume of old fiscal year claims. The new fiscal year claims are typically processed in August at which time the new

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fiscal year allowances are loaded into the Staff Development system. You are encouraged to consider the impact on your personal finances with delays in reimbursements for July and August claims.

Newly hired employees can take up to five weeks to appear in the Staff Development Database in order to process in payroll, however once you have an employee ID Number you can file a claim.

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Is there any way for vendors to be paid directly?

No. Under the Staff Development program, employee reimbursement is a required component of the program.

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PREVIOUS FISCAL YEAR SUBMISSIONS

I paid in advance last fiscal year for a class that takes place this fiscal year. Can I be reimbursed using my current fiscal year allowance?

No. Claim reimbursements are based on a cash basis/constructive receipt on the date the payment was made.

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I paid for a class last fiscal year that started last fiscal year and ended during the current fiscal year. Can I be reimbursed for the class?

Claim reimbursements such as these are based on a cash basis/constructive receipt on the date the payment was made, regardless of the date of the training/conference. Be sure to meet the Staff Development fiscal year end claim submission deadline.

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What is the fiscal year end deadline for claim submissions?

The staff development allowance is a fiscal year benefit meaning that you can incur the cost between July 1-June 30. The deadline to incur an allowable cost is June 30. The deadline to submit an eForm for the old fiscal year end processing is usually the first Friday of July in the new fiscal year. (e.g. For the Fiscal Year 2018/2019 allowance and a \$100 receipt dated June 29, 2019, the eForm must be submitted successfully by the first Friday of July or July 5, 2019, or on the next business day if it is an observed holiday).

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REQUIRED DOCUMENTATION

Is proof of completion required for class/training reimbursements?

A Certificate of Completion is not required for reimbursement.

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If I use a credit card to make a purchase, does the name on the credit card statement have to match my name?

The name printed on the credit card should match the employee name. We understand that some households use a family credit card. If that is the situation, please make an explanation the description of the eForm claim.

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If submitting a credit card statement as proof of payment, should I block out other purchases not pertinent to my claim?

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We recommend that you do this, but it is up to you to protect your privacy.

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When is a Professional Development Plan required? Can I buy used equipment that is not sold by a retailer?

HR Admin does not require a professional development plan be submitted with the eForm claim, however, your department may have their own requirements. Please check with the appropriate HR Liaison in your department if there are any questions about internal department requirements.

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Can I buy used equipment that is sold by non-retail?

If you buy used equipment that is not sold by a retailer such as Craigslist or a garage sale you can provide documentation that provides information similar to a store receipt that should include (Sales Date, Item Description, Seller Name, Sales Price, and picture if available).

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COMPUTER/ELECTRONIC DEVICE PURCHASES

Why is my computer/mobile device purchase considered “taxable”?

According to IRS regulations, all electronic purchases are taxable if they become the property of the employee.

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Are electronic device warranties and/or service agreements allowable?

No. Warranties and service agreements are not allowable expenses.

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Is a Professional Development Plan required for electronic device purchases?

HR Admin does not require a professional development plan be submitted with claims, however, your department may have their own requirements. Please check with the appropriate HR Liaison in your department if there are any questions about internal department requirements.

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TRAVEL

From which point is mileage calculated when I travel for business?

You are not eligible to be reimbursed for your usual work commute, only those miles in excess of your normal commute. Calculate miles starting from your work address if you drive past there to get to your travel destination or from home if it is closer. This only applies when you travel during your normal work hours.

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PHYSICAL FITNESS/WELLNESS

If I have a “couples” or “family” gym membership, how do I request full reimbursement for myself?

Go online or request documentation from your gym detailing the cost of an “individual” membership to be reimbursed at that rate. Employees can only be reimbursed for individual fees, not for additional family members. Submit this

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documentation along with proof of payment. If you signed up for a “couples” gym membership and do not provide documentation of the cost of an “individual” membership, you can be reimbursed for 50% of the “couples” membership.

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I am already signed up at a gym and monthly fees are automatically deducted from my bank account. Can I receive reimbursement?

Yes. Go online, use emailed payment confirmations, or request a statement from your gym showing dates of service and payments made and submit this with your claim.

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I signed up for an annual gym membership during the last fiscal year. The membership is for the current calendar year. Can I be reimbursed for the months that occur during the current fiscal year?

No. Claim reimbursements are based on a cash basis/constructive receipt on the date the payment was made.

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The Staff Development program specifically excludes “entry, participation or league fees” for a team/ group activity under the wellness/physical fitness benefit. Are gym membership/initiation fees the same thing?

No. Membership/initiation fees are a required part of the cost of gym membership and, therefore, are an eligible expense.

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What types of fitness programs are allowable under the physical fitness/wellness benefit?

The program may be used for activities by allowing participation in a wide variety of activities that promote physical fitness.

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Are fitness software apps, DVD’s, and fitness video games eligible for reimbursement?

Yes, but the electronic consoles and controllers are not eligible.

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What sort of documentation should I include for a physical fitness/gym claim?

Documentation should clearly indicate dates of service or membership, proof of payment, and type of membership/services purchased (e.g. individual membership).

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Can I purchase a County of Sonoma Regional Parks Membership with my wellness/physical fitness benefit allowance?

Yes.

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Are massage chairs and mattresses eligible for reimbursement?

No. These items are considered furniture which is not covered under the benefit.

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Are psychotherapy and hypnotherapy eligible for reimbursement?

No. The goal of the Physical Fitness/Wellness benefit is to provide employees as many options and as much flexibility as possible to find a physical activity which promotes aerobic exercise, flexibility, and/or strength training. Costs for

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massage, acupuncture and chiropractic visits are eligible because they help employees maintain their bodies in order to sustain a physically active lifestyle.

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What is a “Class 1” electric bicycle?

California Vehicle Code Section 312.5 defines an electric bike as a “bicycle with fully operable pedals and an electric motor of less than 750 watts (1 horsepower)”. It listed three electric bike classes with different speed limits and rules to make things clearer for buyers. Manufacturers also need to label their bikes with the class number, stop speed, and watt rating. These are the common classes referred to in the US.

First off you should know the following info: What Is Pedal Assist / What Is Throttle?

- Pedal assist means that the motor power only kicks in when you pedal. It’s there to give you an extra boost and stops when you stop pedaling. Most bikes have different levels of assist you can select.
- Throttle e-bikes power the motor without pedaling. You can get full twist throttles like a motorbike, half twist which are smaller, or even thumb or finger levers.

E-Bike Classes	Covered Under the Benefit?	Description	Top Speed (Assisted)	Max Power
Class 1	Yes	Low speed pedal-assisted electric bike	20 mph	750 watts
Class 2	No	Low speed throttle-assisted electric bike	20 mph	750 watts
Class 3	No	Speed pedal-assisted electric bike	28 mph	750 watts

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EMERGENCY PREPAREDNESS

What is the new Emergency Preparedness category for staff development allowance?

The County of Sonoma is committed to provide efficient and high quality services to the community and recognizes the importance of developing and maintaining the knowledge, skills, and well-being of our workforce to achieve this goal. Specifically, the Staff Development Benefit Allowance Program provides an annual reimbursement allowance to assist County employees to: achieve professional and educational growth; achieve personal wellness and physical fitness; and, be resilient in times of emergency or disaster to ensure they are prepared, and, therefore, better able to fulfill the role as Disaster Service Workers.

As County employees are required to serve as Disaster Service Workers (Cal. Govt. code 3100 et. seq.) expansion of this benefit to include designated emergency preparedness supplies supports the County’s mission to encourage County employees and their families to be better prepared for an emergency or disaster. This preparation enhances the County’s ability to provide continuity of County services to the community during an emergency or disaster.

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What items are eligible and excluded for the Emergency Preparedness benefit?

Allowable Items:

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In support of this initiative, the following items are included as eligible reimbursable expenses under the new category of Emergency Preparedness in the Staff Development/Wellness Benefit Allowance Program:

- Portable generators and emergency power battery systems (equipment costs only)
- Personal and family pre-configured emergency/disaster kits/ first aid kits (purchased as a package)
- Hand crank radios
- National Oceanic and Atmospheric Administration (NOAA) weather radios

Exclusions:

- Weapons
- Provisions for pets or animals
- Transportation
- Clothing
- Two-way radios
- Medical supplies
- Water purification and storage systems
- Temporary living structures such as tents
- Individual items that are intended to be for “build it yourself” emergency kits
- Installation costs
- Warranties and service contracts
- Repair costs
- Extension cords

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When can I begin to file claims for Emergency Preparedness items?

On July 9, 2019 the Board of Supervisors approved the Emergency Preparedness as a new category in the Staff Development and Wellness allowance. On October 17, 2019, the eForm will allow you to file a claim with receipts showing a date of purchase on or after July 9, 2019.

If you purchased eligible expenses and lost your receipt, you may ask the store to look up a copy of the receipt and provide a copy in the eForm; obtain an online copy of the product purchased showing the price and a bank or credit card statement that evidences the payment to the seller and provide a copy in the eForm.

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Does my allowance increase because of the addition of the new category for Emergency Preparedness items?

No. Employees' Staff Development benefit allowance amounts are outlined in the respective bargaining unit MOU or Salary Resolution.

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What if I don't agree with the designated eligible and excluded items for Emergency Preparedness?

The eligible and excluded items were developed by several departments including the Department of Emergency Management, Office of Recovery and Resiliency, and Human Resources. Denied claims under Emergency Preparedness will be evaluated periodically to assess if changes are necessary.

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About the Staff Development Benefit Program

The County of Sonoma is committed to providing efficient and high quality services to the community and recognizes the knowledge, skills, and well being of our workforce are critical to achieving this goal. Therefore, the employee Staff Development and Wellness Benefit Allowance Program “Program” has been developed to encourage learning and wellness. Specifically, the Program provides an annual reimbursement allowance, as negotiated by collective bargaining or contained in the Salary Resolution, to assist County employees achieve professional and educational growth, safe lifestyles to achieve personal wellness and physical fitness, and resiliency goals.

The Program covers work-related expenditures such as classes and seminars, professional memberships, registration fees, educational materials, tools and equipment. Additionally, the program may also be used for wellness activities by allowing participation in a wide variety of activities that promote emotional and physical fitness that are not medically necessary and would not otherwise be covered through a County-offered health plan.

All benefits provided through this Program are subject to tax requirements of the Internal Revenue Code, and any other applicable federal and/or state law relating to the provision of employment fringe benefits. Fringe benefits for employees are considered taxable wages, unless specifically excluded by relevant sections of the Internal Revenue Code.

Tax Status

All benefits provided through this Program are subject to tax requirements of the Internal Revenue Code, and any other applicable federal and/or state law relating to the provision of employment fringe benefits. Fringe benefits for employees are considered taxable wages, unless specifically excluded by relevant sections of the Internal Revenue Code. The eligible reimbursable benefits provided through the Staff Development and Wellness Allowance Program are primarily governed by IRC §132.

About the Staff Development Benefit Program

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 through payroll. According to the IRS, benefits are excluded from federal gross income as a working condition fringe benefit to the extent, if you had paid the expense yourself, you could claim the expense as a deductible business expense under IRC §162