TO: Board of Supervisors
FROM: Karen Taylor - Director
       Human Resources
REPORT BY: Kevin Lemieux, Senior Human Resources Analyst - 253-4000
SUBJECT: Adoption of a Resolution Amending Napa County Personnel Policy Manual, Part I: Section 37Z, Reimbursement of Relocation and Temporary Living Expenses

RECOMMENDATION

EXECUTIVE SUMMARY
Napa County Policy Manual, Part I: Section 37Z, Reimbursement of Relocation and Temporary Living Expenses, outlines the official guidelines for the reimbursement of pre-approved relocation and temporary living expenses for new hires. If approved, this action updates position titles and adds gender-neutral language, and also removes outdated Internal Revenue Service guidelines that no longer apply to the policy.

FISCAL IMPACT
Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT
ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.
BACKGROUND AND DISCUSSION

In 2007, Napa County approved Napa County Policy Manual, Part I: Section 37Z, Reimbursement of Relocation and Temporary Living Expenses. This policy outlines the official guidelines for the reimbursement of pre-approved relocation and temporary living expenses for new hires. Reimbursement of relocation and temporary living expenses are only made for new hires in department head, assistant department head, division head, or difficult-to-fill positions. This policy allows Napa County to recruit the most qualified candidates.

The proposed action does not change the official guidelines of the program. If approved, the amended policy will include updates to position titles and gender-neutral language, while removing references to the Internal Revenue Service (IRS) Distance Test, which is no longer used to determine the taxability of a reimbursement payment. The updated policy language states that Napa County will conform with current IRS regulations to determine the taxability of reimbursements. The proposed revision will allow subject matter experts in the Auditor Controller's Office and County Counsel's Office to aid Human Resources by interpreting applicable tax laws for any planned reimbursements to candidates in the future.

Therefore, the Director of Human Resources requests adoption of a resolution amending Napa County Policy Manual, Part I: Section 37Z, Reimbursement of Relocation and Temporary Living Expenses, effective August 20, 2019.

SUPPORTING DOCUMENTS

A. Resolution
B. Exhibit A - County Policy Manual Part I: Section 37Z (Track Changes Version)
C. Exhibit A - County Policy Manual Part I: Section 37Z (Final Version)

CEO Recommendation: Approve
Reviewed By: Helene Franchi