



Staff Development and Wellness Allowance Program

Table of Contents

[Staff Development Program Details »](#)

[Eligible Expenses »](#)

[Ergonomic Office Expenses »](#)

[Computer Hardware and Mobile Device Expenses »](#)

[Emergency Preparedness »](#)

[Professional and Educational Expenses »](#)

[Wellness & Physical Fitness Expenses »](#)

[Exceptions and Exclusions »](#)

[Reimbursement Allowance by Bargaining Unit »](#)

[Tax Status »](#)

[Tracking Your Balance »](#)

[What is My Annual Allowance? »](#)

What's On This Page

[About »](#)

[How to File a Reimbursement Claim »](#)

Reimbursements require proof of payment: an itemized payment receipt showing date and method of payment, payor, payee, and item(s) or service(s) paid for. Bank/credit card statements are acceptable but must include the employee name.

Instructions and FAQs

[Submitting Your Claim Instructions](#) (PDF: 311 kB)

[Approving Computer / Mobile Device Purchase - Instructions for Senior Managers](#) (PDF: 317 kB)

[Staff Development FAQs](#) (PDF: 146 kB)

About

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 Benefit Allowance Program has been developed to encourage **learning** and **wellness**. Specifically, the Staff Development Benefit Allowance 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 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.

[Back to top](#)

How to File a Reimbursement Claim

Employee reimbursement claims must be filed electronically using the prescribed eForm. Instructions and link to the eForm:

To file a reimbursement claim, go to the [County of Sonoma eForms](#) page under [Employee Resources](#). You will need the following information when filing a claim:

- Employee ID#
- Network User-ID and Password
- Electronic copies of all receipts / proof of payment
- Approved telework agreement, as applicable
- Travel authorization, as applicable

For DSLEM employees only: Senior Manager email address (for Computer Hardware / Mobile Device claims in most Bargaining Units)

You can also monitor the status of your claims by reviewing your Dashboard on the [eForms](#) page after you log in.

- [Submitting Your Claim](#) » (PDF: 311 kB)
- [eForm](#) »

[Back to top](#)



Staff Development Program Details

What's on this Page

[Eligible Expenses »](#)

- [Ergonomic Office Expenses](#)
- [Computer Hardware and Mobile Device Expenses](#)
- [Emergency Preparedness](#)
- [Professional and Educational Expenses](#)
- [Wellness and Physical Fitness Expenses](#)

[Exceptions and Exclusions »](#)

- [Ergonomic Office Expenses »](#)
- [Computer Hardware & Mobile Device Expenses »](#)
- [Emergency Preparedness »](#)
- [Professional & Educational Expenses »](#)
- [Wellness & Physical Fitness Expenses »](#)

[Filing a Reimbursement Claim »](#)

[Tax Status »](#)

[Tracking Your Balance »](#)

- [Staff Development Benefit Database](#)

[What is My Annual Allowance »](#)

- [Reimbursement Allowance By Bargaining Unit](#)

[Return to Staff Development and Wellness Allowance Program](#)

Reimbursements require proof of payment: an itemized payment receipt showing date and method of payment, payor, payee, and item(s) or service(s) paid for. Bank/credit card statements are acceptable but must include the employee name.

Eligible Expenses

Examples of eligible expenses, exceptions and exclusions are listed for each category, including a general explanation of which expenses are taxable and any restrictions that may apply.

- [Ergonomic Office Expenses »](#)
- [Computer Hardware and Mobile Device Expenses »](#)
- [Emergency Preparedness »](#)
- [Professional and Educational Expenses »](#)
- [Wellness and Physical Fitness Expenses »](#)

[Back to top](#)

Exceptions and Exclusions by Expense Category

The following provides a list of exclusions by expense category with 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 Department of Human Resources, Benefits Unit for clarification of these exclusions and reimbursable expenses before incurring the expense.



Ergonomic Office Expenses

- Financing or installment agreements. Only the monthly installment bill with proof of payment is eligible for reimbursement
- Consumable computer / laptop supplies (e.g. paper, ink cartridges, etc.)
- Service, maintenance agreements, warranties, or repair costs for qualified hardware and mobile devices
- All costs associated with a telecommunication provider, including telephone, data, and equipment charges.
- Personal living furniture (e.g. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures)
- Standard office supplies (the employee's department will provide standard office supplies (pens, paper, pencils, etc.) and in some instances may provide equipment or software, if feasible and approved by the department)
- Interest costs on leases, lease purchases, loans, etc. for the purchase of qualified hardware or mobile devices

Computer Hardware & Mobile Devices

- Financing or installment agreements. Only the monthly installment bill with proof of payment is eligible for reimbursement.
- Consumable computer / laptop supplies (e.g. paper, ink cartridges, etc.)
- Service, maintenance agreements, warranties, or repair costs for qualified hardware and mobile devices
- All costs associated with a telecommunication provider, including telephone, data, and equipment charges.
- Personal living furniture (e.g. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures)
- Interest costs on leases, lease purchases, loans, etc. for the purchase of qualified hardware or mobile devices

[Back to top](#)

Emergency Preparedness

- Clothing
- Disposable batteries
- Electrical installation
- Equipment warranties, repairs or service costs
- Extension cords
- Individual items intended as a "build it yourself" emergency kits (e.g. flashlights)
- Medical supplies
- Provisions for pets or animals
- Temporary living structures such as tents or trailers
- Transportation
- Two-way radios
- Water purification systems
- Weapons

[Back to top](#)

Professional & Educational

- Standard office supplies (the employee's department will provide standard office supplies (pens, paper, pencils, etc.) and in some instances may provide equipment or software, if feasible and approved by the department Magazine subscriptions, newspapers, periodicals or journals of general circulation, such as Time, Newsweek, Press Democrat, Wall Street Journal, etc.
- Consumable computer/laptop supplies (e.g. paper, ink cartridges, etc.) Internal modifications to County-owned computers or equipment
- Service, maintenance agreements, warranties, or repair costs for qualified hardware
- Interest costs on leases, lease purchases, loans, etc. for the purchase of qualified hardware or mobile devices
- Student loans, interest costs, loan fees
- All costs associated with a telecommunication provider, including telephone, data, and equipment charges.
- Social events or luncheons that are not directly related to County business are not reimbursable
- Tips are not reimbursable under Professional and Educational Expenses

[Back to top](#)

Wellness & Physical Fitness

- Uniforms, physical fitness or athletic clothing and apparel, including hats, and sunglasses
- Swimming pools, spas, saunas, hydrotherapy pools, or other similar items
- Martial arts supplies and equipment which are considered weapons or combative devices, such as knives, swords, nunchucks, batons
- Any expenditure related to hunting, fishing and camping and other outdoor activities not specifically outlined in the list of physical fitness activities located on the Healthy Habits Physical Activity webpage at <http://sonomacounty.ca.gov/HR/Benefits/Healthy-Habits/Health-Maintenance/Physical-Activity/>.
- Outdoor activities which include physical fitness activity such as hiking boots used to promote physical activity in conjunction with hunting are acceptable
- Lockers and locks
- Food, food and nutritional supplements, food preparation equipment, and medications
- Maintenance agreements, service, or repair costs for eligible equipment. (eg.bike repairs, tennis racket re-stringing, golf club shaft repairs)
- Residential programs for dietary / weight loss Any expenditures related to motorized vehicles or equipment (eg.. golf carts, boats, electric scooters/bikes/skateboards)
- Cost of animals, animal boarding, rental fees or expenses associated with storing or maintaining animals or physical fitness equipment used to participate in a fitness activity
- Any equipment related to physical fitness activities involving animals, including saddles, tack, leashes, harnesses, lead ropes. This exclusion does not include safety equipment which may be necessary to participate in the physical fitness activity, such as boots, riding helmets, and gloves
- Tips are not reimbursable under Wellness
- Furniture, beds and bedding, mattresses, including massage or vibrating chairs, tables
- Medical treatment and services which are usual and customarily provided through medical insurance, including co-pays, psychotherapy and hypnotherapy.
- Personal grooming services, such as facials, manicures, pedicures, botox injections, or other cosmetic enhancements.
- Fees for individual employee participating on a team only. Fee for entire team excluded.
- Travel, lodging, and food are not reimbursable under Wellness and Physical Fitness

[Back to top](#)

Filing a Reimbursement Claim

To file a reimbursement claim, go to the [County of Sonoma eForms](#) page under [Employee Resources](#). You will need the following information when filing a claim:

- Employee ID#
- Network User-ID and Password
- Electronic copies of all receipts / proof of payment
- Senior Manager email address (for Computer Hardware / Mobile Device claims in most Bargaining Units)

You can also monitor the status of your claims by reviewing your Dashboard on the [eForms](#) page after you log in.

Instructions and FAQs

- [Submitting Your Claim Instructions »](#) (PDF: 311 [k](#)B)
- [Approving Computer / Mobile Device Purchase - Instructions for Senior Managers »](#) (PDF: 317 [k](#)B)
- [Staff Development FAQs »](#) (PDF: 146 [k](#)B)

[Back to top](#)

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.

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.

[Back to top](#)

Tracking Your Balance

Human Resources maintains benefit allowances in the Staff Development Database.

The benefit allowance balance reflects claims that have been processed and forwarded to Auditor-Controller-Treasurer-Tax Collector ([ACTTC](#)) Payroll for reimbursement in your payroll check.

To verify your current benefit balance:

[Staff Development Benefit Database »](#)

(<http://sc-intranet/hr/content.aspx?sid=1026&id=2268>)

[Back to top](#)



What is My Annual Allowance?

Generally, full and part time employees are eligible for this benefit. Specific benefits and eligibility vary according to the Memorandum of Understanding ([MOU](#)) for each Bargaining Unit or the Salary Resolution for unrepresented employees.

The annual allowance is the amount of reimbursable funds as negotiated for your Bargaining Unit and authorized by the Board of Supervisors.

Annual benefit allowances are provided on a fiscal year basis, from July 1 to June 30 annually.

For more information, see [Reimbursement Allowance by Bargaining Unit »](#)

[Back to top](#)



Ergonomic Office Expenses

What's on this Page

[Allowable Ergonomic Office Expenses »](#)

[Exceptions and Exclusions »](#)

[Return to Staff Development and Wellness Allowance Program](#)

Employees who have been approved to telework may be reimbursed for ergonomic office expenses as part of their staff development/wellness benefit. For more information refer to your departmental telework policy, guidance document or agreement, if applicable. The following items below are now included as eligible reimbursable expenses under the new category of Ergonomic Office Expenses.

Tax Treatment: Taxable

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

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.

Ergonomic Office Expenses:

- 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

Exceptions and Exclusions

The following provides a list of exclusions with 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 Department of Human Resources at StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.*

- Financing or installment agreements. Only the monthly installment bill with proof of payment is eligible for reimbursement
- Consumable products such as computer / laptop supplies (e.g. paper, ink cartridges, etc.)
- Service, maintenance agreements, warranties, or repair costs for qualified hardware and mobile devices



- All costs associated with a telecommunication provider, including telephone, data and equipment charges
- Personal living furniture (e.g. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures)
- Standard office supplies (the employee's department will provide standard office supplies (e.g. pens, paper, pencils, etc.) and in some instances may provide equipment or software, if feasible and approved by the department)
- Interest costs on leases, lease purchases, loans, etc. for the purchase of qualified hardware or mobile devices



Computer Hardware and Mobile Device Expenses

What's on this Page

[Computer Hardware and Mobile Devices »](#)

[Exceptions and Exclusions »](#)

[Return to Staff Development and Wellness Allowance Program](#)

Tax Treatment: Taxable

Allowable reimbursable expenses include the following in support of education and professional growth:

- Application, reference and educational software
- Desktop computers and laptops including monitors, keyboards and mice
- Ethernet cable
- Headphones, ear buds and headsets
- Printers
- Protective device cases
- Smart phones and cell phones
- Web cameras
- Wireless routers and extenders



Please note:

- All application, reference and educational software must be directly job related under Computer Hardware and Mobile Device Expenses.

Exceptions and Exclusions

The following provides a list of exclusions with 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 Department of Human Resources, StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.*

- Financing or installment agreements. Only the monthly installment bill with proof of payment is eligible for reimbursement.
- Consumable products such as computer / laptop supplies (paper, ink cartridges, etc.)
- Service, maintenance agreements, warranties, or repair costs for qualified hardware and mobile devices
- All costs associated with a telecommunication provider,, including telephone data and equipment charges.
- Personal living furniture (eg. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures)
- General office supplies (Check with your home department on obtaining supplies from the department's work office)



- Interest costs on leases, lease purchases, loans, etc. for the purchase of qualified hardware or mobile devices

[Back to top](#)



Emergency Preparedness

What's on this Page

[Purpose »](#)

[Allowable Emergency Preparedness Items »](#)

[Exclusions »](#)

[Return to Staff Development and Wellness Allowance Program](#)

Purpose



On July 9, 2019, the Board of Supervisors directed staff to expand the Staff Development and Wellness Benefit 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.

[Back to top](#)

Allowable Emergency Preparedness Items

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:

- 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)



[Back to top](#)

Exceptions and Exclusions

The following provides a list of exclusions with 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 Department of Human Resources at StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.



- Clothing
- Disposable batteries
- Electrical installation
- Equipment warranties, repairs or service costs
- Extension Cords
- Individual items intended as a "build it yourself" emergency kits (eg Flashlights)
- Medical supplies
- Provisions for pets or animals
- Temporary living structures such as tents or trailers
- Transportation
- Two-way radios
- Water purification systems
- Weapons

[Back to top](#)



Professional and Educational Expenses

What's on this Page

[What Benefits are Taxable and Non-Taxable? »](#)

[Computer Software »](#)

[Education »](#)

[Job-Related Tools and Uniforms »](#)

[Licenses and Certifications »](#)

[Membership Dues »](#)

[Professional Meetings, Seminars, Conferences »](#)

[Reading and Media Material »](#)

[Exceptions and Exclusions »](#)

[Return to Staff Development and Wellness Allowance Program](#)

What Benefits are Taxable and 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 actually be incurred by the employee.

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.

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 enroll in an advanced accounting course to be able to be promoted to an Account Clerk.
- 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.

Please 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.

[Back to top](#)

Computer Software

Tax Treatment: Non-taxable

Reimbursable expenses include:

- Educational and reference material
- Application software

Please Note:

- Software must be directly related to your current job.

[Back to top](#)



Education

Tax Treatment: Taxable

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.

Reimbursable expenses include:

- Registration-related expenses and textbooks
- Parking
- Travel and lodging
- Meals
- Materials related to job promotions
- Mileage reimbursement

Please note:

- Includes tuition, registration fees, ID badge, mandatory health fees, lab fees, and textbooks
- Costs must be associated with approved courses



Tax Treatment: Non-Taxable

Education that maintains or improves skills required in your current job, or is required expressly by the employer or applicable law.

Reimbursable expenses include:

- County-sponsored or required training
- Registration related expenses and textbooks
- Parking
- Travel and lodging
- Meals
- Materials related to job promotions
- Mileage Reimbursement



- Student Activity Fee

Please note:

- Includes tuition, *registration* fees, ID badge, mandatory health fees, lab fees, and textbooks.
- *Costs must be associated with approved courses*
- Lunch purchased at a training event is taxable
- Student Health Fee excluded

[Back to top](#)

Job-Related Tools and Uniforms

Tax Treatment: Non-taxable

Reimbursable expenses include:

- Tools
- Safety gear
- Uniforms

Please note:

- Items must be directly related to your current job.
- Only as specified for certain Bargaining Units.

[Back to top](#)



Licenses and Certifications

Tax Treatment: Non-taxable

Reimbursable expenses include:

- 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)

Please 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.

[Back to top](#)



Membership Dues

Tax Treatment: Non-taxable

Reimbursable expenses include:

- Dues to professional or technical organizations.

Please note:

- Organizations must be directly related to your current job or work assignment.

[Back to top](#)



Professional Meetings, Seminars, Conferences

Tax Treatment: Non-taxable

Reimbursable expenses include:

- Registration
- Textbooks
- Parking
- Travel and lodging
- Meals
- Mileage Reimbursement



Please note:

- Events must be directly related to your current job with the County.
- Social events and luncheons not related to County business are not reimbursable.
- Lunch purchased at a one day event is taxable

[Back to top](#)

Reading and Media Material

Tax Treatment: Non-taxable

Reimbursable expenses include:

- Books
- Professional or technical journals
- Periodicals
- CD's/DVD's

Please note:

- Materials must be directly related to your current job. *Excludes magazine subscriptions, newspapers, periodicals or journals of general circulation.*

[Back to top](#)



Exceptions and Exclusions

The following provides a list of exclusions with 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 Department of Human Resources, at StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.



- General office supplies and equipment
- Magazine subscriptions, newspapers, periodicals or journals of general circulation, such as Time, Newsweek, Press Democrat, Wall Street Journal, etc.
- Consumable computer/laptop supplies (paper, ink cartridges, etc.)
- Internal modifications to County-owned computers or equipment
- Service, maintenance agreements, warranties, or repair costs for qualified hardware
- Interest costs on leases, lease purchases, loans, etc. for the purchase of qualified hardware or mobile devices.
- Student loans, interest costs, loan fees
- All costs associated with a telecommunication provider, including telephone data and equipment charges.
- Social events or luncheons that are not directly related to County business are not reimbursable
- Tips are not reimbursable under Professional and Educational Expenses

[Back to top](#)



Wellness and Physical Fitness

What's on this Page

[What Benefits are Taxable and Non-Taxable? »](#)

[Entry, Registration, Participation, and League Fees »](#)

[Fitness Classes »](#)

[Health and Wellness Promotion & Education »](#)

[Health Club Membership »](#)

[Onsite Workplace Athletic Facilities »](#)

[Park Passes »](#)

[Personal Training »](#)

[Physical Fitness Products & Equipment »](#)

[Recreational Classes & Sport Lessons »](#)

[Smoking Cessation Programs »](#)

[Weight Reduction Programs »](#)

[Exceptions and Exclusions »](#)

[Return to Staff Development and Wellness Allowance Program](#)

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".

You can access other physical fitness and wellness ideas on the [Healthy Habits](#) webpage at <http://sonomacounty.ca.gov/HR/Benefits/Healthy-Habits/Health-Maintenance/Physical-Activity/>. You can also go to Kaiser Permanente [Find Your Thing](#) which promotes aerobic exercise, flexibility, and strength training.

What Benefits are Taxable and Non-Taxable?

The County recognizes there are a wide variety of activities that lead to improved physical fitness and emotional health. Generally accepted and proven forms of activities that lead to improved physical or emotional health may be considered reimbursable activities. The general guideline is the activity must be:

- Educational and/or action oriented designed to modify lifestyles or behaviors
- Increase body awareness or improve muscular, skeletal or cardio strength, flexibility or stability
- Activities related to emotional health and physical fitness, and equipment necessary to participate safely in the activity may be reimbursed.

Requirements for Wellness and Physical Fitness reimbursement

- Reimbursement for all wellness and physical fitness are taxable.

Donations to Probation Department On-site Athletic Facilities

Certain designated employees (as outlined in the applicable Memorandum of Understanding) may make contributions from the allowance for on-site athletic facilities. Such contributions are **non-taxable**.

[Back to top](#)

Entry, Registration, Participation, and League Fees

Tax treatment: taxable

Reimbursable expenses include:

- 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.)



Please note:

- Fees for individual employee participating on a team only. Fee for entire team excluded.

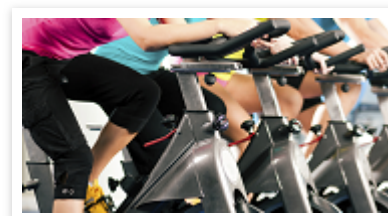
[Back to top](#)

Fitness Classes

Tax treatment: taxable

Reimbursable expenses include:

- Physical fitness / exercise classes, certified trainers
- Yoga
- Pilates
- Zumba
- Boot Camp
- T'ai Chi
- Indoor Group Cycling



Please note:

- Travel, lodging, and food are not reimbursable under Wellness.

[Back to top](#)

Health and Wellness Promotion & Education

Tax treatment: taxable

Stress reduction programs, work-life balance, wellness workshops, conferences, on-line training.

Reimbursable expenses include:

- Classes and educational programs with primary focus to improve health and wellness.
- Wellness workshops, on-line training

- Includes meditation, massage, and acupuncture.

[Back to top](#)



Health Club Membership

Tax treatment: taxable

To pursue or maintain personal health and physical fitness.

Reimbursable expenses include:

- Offsite health clubs
- Physical fitness/exercise classes

Please note:

- Locations within Sonoma County or county of residence are encouraged but not required.

[Back to top](#)



Onsite Workplace Athletic Facilities

Tax treatment: taxable

Reimbursable expenses include:

On-site workplace athletic facilities and/or wellness and physical fitness programs offered by employer

[Back to top](#)



Park Passes

Tax treatment: taxable

Promotes outdoor physical activity and utilization of all local, state, and federal public park systems.

Reimbursable expenses include:

- Annual cost for an individual park pass.

[Back to top](#)



Personal Training

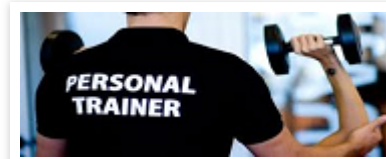
Tax treatment: taxable

Personalize focus to improve form, modify impact to reduce sports injury, advice, and coaching.

Reimbursable expenses include:

- Strength training
- Pilates reformer training
- Personal training
- Suspension System training
- Fitness Assessments

[Back to top](#)



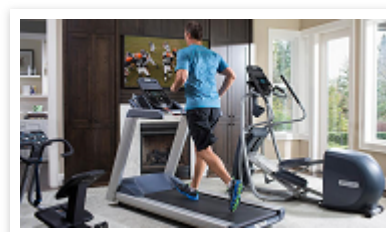
Physical Fitness Products and Equipment

Tax treatment: taxable

Reimbursable expenses include:

- Exercise videos, DVD's, software, books, and periodicals.
- Sporting and exercise equipment, athletic safety and protective gear, running shoes, weights, gloves, exercise mats.
- Excludes clothing, fitness apparel, and uniforms.

[Back to top](#)



Recreational Classes and Sport Lessons

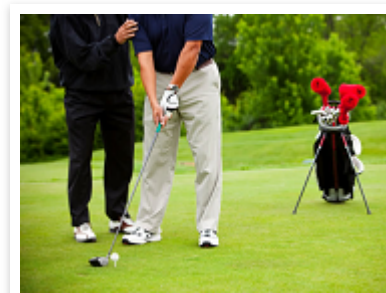
Tax treatment: taxable

Individual or group lessons with a primary focus aimed at gaining skills or improving technique in a sport or recreational activity which often is competitive.

Reimbursable expenses include:

- Personal training and individual coaching
- Tennis
- Golf
- Karate
- Ice Skating
- Dance classes

[Back to top](#)



Smoking Cessation Programs

Tax treatment: taxable

Programs that improve general health, or as treatment for specific disease.

Reimbursable expenses include:

- Smoking cessation programs
- Patches
- Stress reduction programs

[Back to top](#)



Weight Reduction Programs

Tax treatment: taxable

Programs that improve general health, or as treatment for specific disease.

Reimbursable expenses include:

- 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

Please note:

- Excludes food, food preparation equipment and food and nutritional supplements, medications
- Excludes residential dietary/weight loss programs
- Coverage is for programs not covered or offered in a County offered health plan

[Back to top](#)



Exceptions and Exclusions

The following provides a list of exclusions with 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 Department of Human Resources at StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.*

- Uniforms physical fitness or athletic clothing and apparel, including hats, and sunglasses
- Swimming pools, spas, saunas, hydrotherapy pools, or other similar items
- Martial arts supplies and equipment which are considered weapons or combative devices, such as knives, swords, nunchucks, batons
- Any expenditure related to hunting, fishing and camping and other outdoor activities not specifically outlined in the list of physical fitness activities. located on the Healthy Habits Physical Activity webpage at <http://sonomacounty.ca.gov/HR/Benefits/Healthy-Habits/Health-Maintenance/Physical-Activity/>. Outdoor activities which include physical fitness activity such as hiking boots used to promote physical activity in conjunction with hunting are acceptable.
- Lockers and locks
- Food, food and nutritional supplements, food preparation equipment, and medications.
- Maintenance agreements, service, or repair costs for eligible equipment. (eg bike repairs, tennis racket re-stringing, golf club shaft repairs)
- Residential dietary/weight loss programs



- Any expenditures related to motorized vehicles or equipment (eg. golf carts, boats, electric scooters/bikes/skateboards)
- Cost of animals, animal boarding, rental fees or expenses associated with storing or maintaining animals
- Any equipment related to physical fitness activities involving animals, including saddles, tack, leashes, harnesses, lead ropes. This exclusion does not include safety equipment which may be necessary to participate in the physical fitness activity, such as boots, riding helmets, and gloves.
- Tips are not reimbursable under Wellness.
- Furniture, beds and bedding, mattresses, including massage or vibrating chairs, tables
- Medical treatment and services which are usual and customarily provided through medical insurance, including co-pays, psychotherapy and hypnotherapy.
- Personal grooming services, such as facials, manicures, pedicures, botox injections, or other cosmetic enhancements.
- Fees for individual employee participating on a team only. Fee for entire team excluded.
- Travel, lodging, and food are not reimbursable under Wellness and Physical Fitness

[Back to top](#)



Staff Development and Wellness Allowance by Bargaining Unit

What's on this Page

[Salary Resolution »](#)

[Deputy Sheriff's Association \(DSA\) »](#)

[Deputy Sheriff's Law Enforcement Management \(DSLEM\) »](#)

[Engineers and Scientists of California \(ESC\) »](#)

[Local 39 »](#)

[Sonoma County Deputy Public Defender Attorneys' Association \(SCDPDAA\) »](#)

[Sonoma County Law Enforcement Association \(SCLEA\) »](#)

[Sonoma County Law Enforcement Management Association \(SCLEMA\) »](#)

[Sonoma County Prosecutors' Association \(SCPA\) »](#)

[Sonoma County Public Defender Investigators' Association \(SCPDIA\) »](#)

[Service Employees' International Union - Local 1021 \(SEIU\) »](#)

[Western Council of Engineers \(WCE\) »](#)

[Return to Staff Development and Wellness Allowance Program](#)

Salary Resolution

Unit 0000 - Unrepresented

Effective Date: 7/1/2019

Combined Use: Full-time: \$1,000
3/4 Time: \$500
Part-time: \$500

Carry Over: None

Unit 0049 - Board of Supervisors

Effective Date: 7/1/2019

Combined Use: Full-time: \$1,850
3/4 Time: \$1,850
Part-time: \$1,250

Carry Over: None

Unit 0050 - Administrative Management

Effective Date: 7/1/2019

Combined Use: Full-time: \$1,700
3/4 Time: \$1,700

Part-time: \$1,160

Carry Over: None

Unit 0051 - Confidential

Effective Date: 7/1/2019

Combined Use: Full-time: \$1,000
3/4 Time: \$500
Part-time: \$500

Carry Over: None

Unit 0052 - Department / Agency Heads

Effective Date: 7/1/2019

Combined Use: Full-time: \$1,850
3/4 Time: \$1,850
Part-time: \$1,250

Carry Over: None

[Back to top](#)

Deputy Sheriff's Association (DSA)

Bargaining Unit 0046 - Non-Supervisory

Effective Date: 7/1/2019

Combined Use: Full-time: \$850
Part-time: \$425

Carry Over: None

Bargaining Unit 0047 - Supervisory

Effective Date: 7/1/2019

Combined Use: Full-time: \$950
Part-time: \$475

Carry Over: None

[Back to top](#)

Deputy Sheriff's Law Enforcement Management (DSLEM)

Bargaining Unit 0043 - Management

Effective Date: 3/15/2016

Combined Use: Full-time: \$1,200
Part-time: \$800

Carry Over: None

Bargaining Unit 0043 - Assistant Sheriffs

Effective Date: 3/15/2016
Combined Use: Full-time: \$1,400
Part-time: N/A
Carry Over: None

[Back to top](#)

Engineers and Scientists of California (ESC)

Bargaining Unit 0075

Effective Date: 9/13/2016
Combined Use: Full-time: \$850
Part-time: \$425
Carry Over: None

[Back to top](#)

Local 39

Bargaining Unit 0085

Job classes not required to provide own tools

Effective Date: 7/2/2019*
Combined Use: Full-time: \$565
Part-time: \$285

Job classes required to provide own tools

Effective Date: 7/2/2019*
Combined Use: Full-time: \$615
Part-time: \$310

***Note:** Reimbursement of expense is based on the MOU in effect on the date of purchase

[Back to top](#)

Sonoma County Deputy Public Defender Attorneys' Association (SCDPDAA)

Bargaining Unit 0060

Effective Date: 7/1/2019
Combined Use: Full-time: \$1,250
3/4 Time: \$1,250
Part-time: \$800
Additional Staff Development: Full-time: \$1,752
3/4 Time: \$1,752
Part-time: \$1,163

Carry Over: None

[Back to top](#)

Sonoma County Law Enforcement Association (SCLEA)

Bargaining Unit 0030 - Non-Supervisory

Effective Date: 5/24/2016

Combined Use: Full-time: \$850
Part-time: \$425

Carry Over: None

Bargaining Unit 0040 - Non-Supervisory

Effective Date: 5/24/2016

Combined Use: Full-time: \$850
Part-time: \$425

Carry Over: None

Bargaining Unit 0041 - Supervisory

Effective Date: 5/24/2016

Combined Use: Full-time: \$940
Part-time: \$470

Carry Over: None

Bargaining Unit 0070 - Supervisory

Effective Date: 5/24/2016

Combined Use: Full-time: \$940
Part-time: \$470

Carry Over: None

[Back to top](#)

Sonoma County Law Enforcement Management Association (SCLEMA)

Bargaining Unit 0044

Effective Date: 5/24/2016

Combined Use: Full-time: \$1,170
Part-time: \$585

Carry Over: None

[Back to top](#)

Sonoma County Prosecutors' Association (SCPA)

Bargaining Unit 0045

Effective Date: 4/19/2016

Combined Use: Full-time: \$1,250
3/4 Time: \$1,250
Part-time: \$800

Effective Date: 7/1/2019

Additional Staff

Development: Full-time: \$452
3/4 Time: \$452
Part-time: \$300

Carry Over: None

[Back to top](#)

Sonoma County Public Defender Investigators' Association (SCPDIA)

Bargaining Unit 0055 - Non-Supervisory

Effective Date: 5/24/2016

Combined Use: Full-time: \$850
Part-time: \$425

Carry Over: None

Bargaining Unit 0056 - Supervisory

Effective Date: 5/24/2016

Combined Use: Full-time: \$940
Part-time: \$490

Carry Over: None

[Back to top](#)

Service Employees' International Union - Local 1021 (SEIU)

Bargaining Unit 0001 - Non-Supervisory

Effective Date: 3/15/2016

Combined Use: Full-time: \$500
3/4 Time: \$500
Part-time: \$250

Carry Over: None

Bargaining Unit 0005 - Non-Supervisory

Effective Date: 3/15/2016

Combined Use: Full-time: \$500
3/4 Time: \$500
Part-time: \$250

Carry Over: None

Bargaining Unit 0010 - Non-Supervisory

Effective Date: 3/15/2016

Combined Use: Full-time: \$500
3/4 Time: \$500
Part-time: \$250

Carry Over: None

Bargaining Unit 0025 - Non-Supervisory

Effective Date: 3/15/2016

Combined Use: Full-time: \$500
3/4 Time: \$500
Part-time: \$250

Carry Over: None

Bargaining Unit 0080 - Non-Supervisory

Effective Date: 3/15/2016

Combined Use: Full-time: \$600
3/4 Time: \$600
Part-time: \$300

Carry Over: None

Bargaining Unit 0095 - Supervisory

Effective Date: 3/15/2016

Combined Use: Full-time: \$650
3/4 Time: \$650
Part-time: \$325

Carry Over: None

[Back to top](#)

Western Council of Engineers (WCE)

Bargaining Unit 0021

Effective Date: 12/2/2019

Combined Use: .75 FTE & Above: \$1,500
Less than .75 FTE: \$750

Carry Over: None

[Back to top](#)



eForms

Human Resources

[Staff Development and Wellness Reimbursement »](#)

[Staff Development and Wellness Reimbursement \(SCWA and HSD\) »](#)

[Information Technology and Security Policy Acknowledgment »](#)

[Information Technology and Security Policy Acknowledgment \(SCWA and HSD\) »](#)