

## **RESOLUTION # 16-07**

### **RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT AMENDING THE FRINGE BENEFITS POLICY**

**WHEREAS**, the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT (hereinafter referred to as the "Board") is empowered to construct, operate and maintain a Water and Sewer System (the "System") as described in Florida Statute Chapter 78-494, Laws of Florida, which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, was amended in Chapter 2005-298; and was amended in Chapter 2015-205; and

**WHEREAS**, the Board has authorized certain employees to take vehicles home, in order to be available to timely respond to emergencies; and

**WHEREAS**, the Board has created a specific benefit package in order to attract and retain key employees; and

**WHEREAS**, the Board is authorized and empowered to make rules and regulations for its own government and proceedings; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT**, in public meeting assembled that the following be recognized as Resolution 16-07:

In accordance with Internal Revenue Service guidelines on Fringe Benefits, the District hereby declares that:

1. District vehicles are solely for business use, except for commuting or de minimis personal use, by those employees specifically authorized in the Employee Manual.
2. The District chooses to use the commuting valuation rule of \$1.50 for each one way commute, to determine the taxable liability for the employees authorized to take vehicles home. To comply with IRS rules, the District will add the calculated amount to the respective employees gross pay check, and deduct the same amount, in order to correctly account for the liability.
3. Uniforms are provided to specific employees in order to present a

professional and consistent appearance, and are required by the District, for security purposes. Employees who have uniforms or company shirts, will have the amount attributed to be their benefit, added to each check, and then deducted on the same check, in order to correctly account for the liability. "Employee of the Month" or "Employee of the Year" shirts will be exempt from tax liability. Money given to employees for "Employee of the Month" and "Employee of the Year" Awards are considered tax exempt.

4. Reimbursements for steel toe safety shoes are also considered tax exempt.

5. Educational assistance over \$5,250 per year, per employee will be taxed.

6. The District will review the appropriate records to determine the tax liability for uniforms and vehicle usage for all affected employees, and will record it on the first possible pay period in order to bring the liability up to date. Following that it will be recorded on a bi-weekly basis, using the prior month actual totals.

If any phase or portion of this Resolution is held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion.

This resolution shall become effective on April 20, 2016.

**PASSED AND DULY ADOPTED** by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 20th day of April 2016.

BOARD OF COMMISSIONERS  
IMMOKALEE WATER AND SEWER DISTRICT

BY: \_\_\_\_\_  
**Joseph Brister**  
Chairperson

BY: \_\_\_\_\_  
**Bonnie Keen**  
Secretary