

## **POLICY 509**

### **TAXABLE FRINGE BENEFITS, ALLOWANCES, AND REIMBURSEMENTS**

**Effective 01-01-2020, Resolution No. 044-19**

It is the policy of Johnson County Government to provide its departments, agencies, and offices with prudent and efficient means to serve the residents of Johnson County, including the ability to provide employees with certain allowances, reimbursements, equipment, and other resources that may be used for personal benefit, but that also benefit the County, when doing so is consistent with good governmental business practices. Such resources may be taxable fringe benefits and will be managed in accordance with federal and state tax law.

It is the policy of Johnson County Government to authorize the following types of allowance, reimbursements, equipment, and/or resources:

- The use and/or payment of an allowance for portable communication devices or services.
- The use and/or payment of an allowance for information technology equipment and/or services.
- The assignment and use of County-owned or leased take-home vehicles and fleet or motor pool vehicles when their personal use has been specifically authorized.
- The assignment and use of County-owned or leased business tools or equipment.
- The provision of, use of, and/or allowance for uniforms or other required clothing.
- Reimbursement payments for business expenses incurred by employees or for business use of personally owned or provided vehicles, equipment, or other resources.

The County Manager may, with concurrence of the Board of County Commissioners or through the budget process, authorize other similar types of allowances, reimbursements, or the provision of goods, equipment, or services consistent with the terms and intent of this policy.