



**BOARD OF SUPERVISORS
AGENDA LETTER**

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Human Resources
Department No.: 064
For Agenda Of: 12/19/2006
Placement: Administrative
Estimate Time:
Continued Item: NO
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Director(s) Susan Paul, Assistant CEO/HR Director 568-2817
Contact Info: Joseph Pisano, Senior HR Analyst 568-2839
SUBJECT: Creation of a Commissioner Job Classification to Comply with IRS Rules

County Counsel Concurrence:

As to form: Yes No N/A

Auditor-Controller Concurrence:

As to form: Yes No N/A

Other Concurrence: N/A

As to form: Yes No N/A

Recommended Action(s):

That the Board adopt a resolution effective December 18, 2006 to create the job classification of Commissioner, job class # 009667. There is no salary range associated with this job classification because it will only be used to process stipend payments or meeting fees through the County Payroll System instead of through Accounts Payable as is the current practice.

Summary:

In order to comply with IRS regulations, board members, commissioners, and trustees must be considered and paid as employees of the County. County Counsel has issued an opinion on this matter, stating in part that most "commissioners and advisory board members are employees of the County for employment tax and reporting purposes." Establishing the classification of Commissioner enables Santa Barbara County to comply with IRS regulations within the current payroll system.

Background:

Fiscal and Facilities Impacts:

Budgeted: Yes No

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Fiscal Analysis:

There is no fiscal impact associated with this action. Existing provisions for compensating commissioners, trustees, and members of various advisory boards will continue to apply.

Staffing Impact(s):

Legal Positions:

FTEs:

Special Instructions:

Please return one copy of the signed resolution to Susan Kean in the Human Resources Department

Attachments:

Authored by: Joseph Pisano

cc: Auditor-Controller
County Counsel
County Executive Officer