

HUMAN CAPITAL STRATEGY
New Hire Recruiting Incentives and Reimbursement Policy

The Board of Supervisors recognizes that the County of Santa Barbara faces significant challenges in attracting and retaining highly qualified candidates for critical positions, including but not limited to department heads, assistant department heads, emergency responders, nurses, doctors, and other specialized technical/professional positions.

The following policy is designed to assist the County in its efforts to fill positions by providing new hire recruiting incentives and reimbursements. This policy provides a flexible mechanism for attracting quality talent to critical County positions through discretionary incentives and reimbursements that can be used for expenses related to relocation, temporary housing, rental/lease, education loans, cash incentives, or other expenses approved by the County Executive Officer or his designee.

New Hire Recruiting Incentives and Reimbursement Policy:

Prior to opening a recruitment, a Department Head, in consultation with CEO/HR, may identify critical recruitments that would benefit from offering hiring incentives. Incentives and reimbursements not to exceed \$20,000 will be funded by the hiring department and may be used as a recruiting tool to entice candidates to consider and accept County employment.

I. New Hire Recruiting Incentives and Reimbursements are designed as tools to be used in the recruiting process and include, but are not limited to:

A. **Relocation Expenses:**

The following applies to candidates who have accepted a job offer and reside outside the County.

1. **Housing/lodging expenses include but are not limited to:**

- Lodging needed while seeking housing
- Rentals - daily, weekly, monthly including lease/rental expenses and/or agreements

2. **Transportation costs related to relocation:**

- Private car mileage reimbursement in accordance with Internal Revenue Service rates
- Airline travel (one round trip)
- Rental cars (compact car)

3. **Meals related to relocation:**

- Per diem while appointee seeks local housing for up to ten (10) days

4. **Moving and Storage expenses:**

- Reimbursement for the appointee to move household goods/furniture or for temporary storage
 - a) Newly hired employees relocating to Santa Barbara, Ventura, San Luis Obispo, or Los Angeles County may obtain reimbursement for a variety of relocation expenses as outlined above.
 - b) The employee is responsible for making his/her own relocation arrangements and will be reimbursed for approved expenses through the County's established claim process.
 - c) Employees may not claim or exceed more than the authorized recruiting incentive for reimbursement.

B. **Permanent Housing Offset:** Newly hired employees may use the amount authorized for a hiring incentive toward the purchase of a home in Santa Barbara, Ventura, San Luis Obispo, Los Angeles counties.

C. **Student Loan Offset:** Upon the recommendation of the Department Head and concurrence of the Assistant CEO/Human Resources Director, the County Executive Officer may approve payment to offset the cost of accumulated student loans up to \$20,000.

D. **Cash Recruiting Incentives:** Upon the recommendation by the Department Head and concurrence of the Assistant CEO/Human Resources Director, the County Executive Officer may approve a one-time signing bonus up to \$10,000.

E. **Vacation & Sick Leave Pre-Accruals:** Upon recommendation by the Department Head and concurrence of the Assistant CEO/Human Resources Director, the County Executive Officer may:

1. Approve vacation and/or sick leave banks equal to the first year's accrual.
2. Additionally, newly hired employees may be granted credit for their prior years of service towards their annual vacation accrual rate, if that service ended within six months of the date of employment with the County of Santa Barbara.
3. No portion of the sick leave accrual is payable upon termination.

- F. **Special Needs:** The County Executive Officer is authorized to approve up to \$20,000 in reimbursement for any of the special needs that would assist with attracting qualified applicants to the County of Santa Barbara.

II Maximum Incentive Reimbursement Allowed

- A. The incentives and reimbursements outlined throughout the policy shall not exceed a total of \$20,000. The County Executive Officer or designee has the authority to structure recruiting incentives to meet recruiting goals.
- B. The County Executive Officer shall request Board of Supervisor approval for the incentives and reimbursements that total higher than \$20,000.
- C. Any employee who voluntarily resigns or terminates his/her employment with the County of Santa Barbara prior to the completion of two full years of County employment is required to reimburse the cost of expenses incurred on their behalf. The County Executive Officer has the authority to waive this requirement, based on employees' contribution to the organization or other special circumstances.

III Claims and Tax Status

- A. Most expenses paid to a new employee for the employee's benefit are compensation and added to the employee's W-2 statement at the end of the year. Federal and State laws require the withholding of payroll taxes for most relocation expenses.
- B. The taxability of reimbursements and/or allowances under this policy are determined in accordance with IRS Code Section 2174 and applicable regulations only. The only non-taxable expenses are those directly related to the move or moving/storage of household goods, hotel/motel during the move, and transportation during the move.
- C. Original documents are required for reimbursement.