

## Allowable Reimbursements -Professional Development - Tools-

**Tax Treatment:** Non-Taxable

**Applies to:** Groups 2 <sup>1</sup>

**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.

Allowable Reimbursement Costs
<ul style="list-style-type: none"><li>• Tools</li><li>• Safety gear</li><li>• Uniforms</li></ul> <p><b>Note:</b> Items must be directly related to your current job; Only as specified for certain Bargaining Units</p>



<sup>1</sup>Group definitions include the following bargaining units:

Group 1: ESC (75), SCLEA (30,40,41,70), SCPA (45), SCPDIA (55,56), SCPDAA (60), SEIU<sup>2</sup> (01,05,10,25), WCE (21)

Group 2: Local 39 (85)

Group 3: Salary Resolution (00,49,50,51,52)

<sup>2</sup> SEIU MOU allows staff development reimbursement through 6/30/2025

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The following provides a list of exclusion 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.

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Employees are encouraged to seek guidance from the Human Resources Department at [StaffDev@sonoma-county.org](mailto:StaffDev@sonoma-county.org) for clarification of these exclusions and reimbursable expenses before incurring the expense.

### Non-Allowable Costs for Reimbursement

- Credit card statement payments
- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Gift cards, gift certificates, in-store credits – purchases paid using these and other similar forms of payment cannot be reimbursed
- Maintenance costs
- Parts replacement, add-on parts
- Service, maintenance agreements, and warranties