PINAL COUNTY POLICY **7.96**

Subject: **Employee Recognition and Awards**

Date: **November 1, 2024**

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Replaces Policy Dated: **October 31, 2007**

POLICY: The Pinal County Elected Officials, acting through the Pinal County Board of Supervisors, appreciate the fact that providing county services to county residents and visitors is accomplished through the work ethic, effort, knowledge, skills and abilities of employees in the several offices and departments of county government. In addition to the compensation and benefits paid to Pinal County employees, it is the policy of Pinal County to recognize its employees by establishing an employee recognition plan that recognizes employee dedication, effort, performance and service delivery improvement or retirement from county service.

SCOPE: This policy applies to all employees of Pinal County, the Pinal County Superior Court, Justice Courts and Clerk of the Superior Court.

PROCEDURE:

1. Each fiscal year the Pinal County Board of Supervisors may designate an amount in the county budget to be used for employee recognition events and awards consistent with this plan.

2. The timing, location and details of periodic employee recognition events consistent with this plan are delegated to the Pinal County Manager, or designee(s).

3. Recognition will be accomplished through the occasional award of non-cash items having a *de minimus* value not to exceed One Hundred Dollars ($100.00) consistent with Internal Revenue Service *de minimis* fringe benefit guidelines. Items may include holiday food products; clothing, mugs, desk items, etc., with the Pinal County logo; plaques; office art work; watches, or other items for personal use or consumption.

4. Awards may not be structured to benefit only highly compensated employees, but must be fairly distributed among all Pinal County employees in recognition of (a) longevity; (b) retirement; (c) contributions toward the county's safety goals; (d) overall employee performance, and (e) specific employee performance and service delivery improvement. Awards may be recommended by supervisory and/or management personnel or any group tasked with employee recognition by the Pinal County Board of Supervisors or Pinal County Manager.

5. Recommendations for awards under this policy are to be submitted for concurrence through the appropriate chain-of-command of the requestor to the Appointing Authority or Elected Official and then must be submitted to the County Manager for final approval.

6. This policy does not preclude Appointing Authorities from implementing recognition programs for employees under their scope of authority providing these programs are consistent with this policy and Internal Revenue *de minimis* fringe benefit guidelines. Department sponsored employee recognition and awards shall be funded within the departmental budget.
7. Although Pinal County will use its best efforts to structure employee awards or gifts so as to comply with federal Internal Revenue Service laws, regulations, and guidelines and to minimize tax consequences to Pinal County employees, any employee recognition awards or gifts may be taxable to the employee under the then current federal or state tax laws and taxes on such awards or gifts are the responsibility of the employee.