

City of Mission Viejo Personnel Policy

Subject: **FIELD PERSONNEL FOOTWEAR ALLOWANCE**

Statement of Intent:

It is the policy of the City of Mission Viejo to assist with the purchase of footwear for employees in classifications that primarily work in the field.

Policy:

1. This policy applies to non-represented full-time equivalent (FTE) and hourly/seasonal/temporary (HST) employees. Represented employees will be guided by the applicable collective bargaining agreement.
2. As determined by Department Directors, subject to City Manager approval, employees in certain job classifications shall be eligible to purchase one (1) pair of footwear up to a value of \$225.00 per fiscal year.
3. Each fiscal year, eligible employees have the discretion to utilize the offered footwear allowance or to reject the offered footwear allowance.
4. Approved job classifications shall be those classifications in which the Environmental Elements of the classification's job description state employees work primarily in the field.
5. The footwear purchase must be made from a City approved vendor that has an account with the City. Employees are responsible to request a list of approved vendors and instructions on how to make purchases to the City account from the Finance Division prior to the employee's purchase.
6. Employees may choose to purchase footwear at a cost higher than the fiscal year allowance. Those who do will be required to pay the vendor any amount above the fiscal year allowance at the time of purchase.
7. Employees are required to wear the footwear purchased using the footwear allowance while performing their field duties. Field personnel are solely responsible for the maintenance and upkeep of footwear purchased using the allowance.
8. The fiscal year allowance shall not roll-over from fiscal year to fiscal year.
9. The Finance Division will be responsible for record-keeping of the purchases by each approved employee. The City shall retain records for a period of at least three (3) years.
10. If the footwear allowance is deemed to be taxable income, the employee will be taxed according to the regulations contained in the IRS code.

11. The value of the footwear allowance is not deemed to be pay, salary, or compensation for the purposes of retirement.

Administration:

In accordance with City of Mission Viejo Municipal Code chapter 2.60 “Personnel System”, this Personnel Policy is deemed to have a direct financial impact on the City. City Council approval is required prior to initial implementation and for any subsequent amendments.

Adopted: By City Council on December 12, 2023 – Effective December 13, 2023;
Resolution No. 23-46.