



MEMORANDUM

To: Honorable Board of Supervisors
From: Thomas Miller, County Executive Officer
Katherine J. Martinis, Auditor-Controller
Nancy Nittler, Personnel Director
Date: March 25, 2008
Subject: Meal Allowance – Sideletters of Agreement and Administrative Rule Revisions

Recommendation:

It is requested that the Board of Supervisors approve the attached Side Letters of Agreement with both the Placer Public Employee Organization (PPEO) and the Placer County Deputy Sheriffs' Association (PCDSA) as amendments to their respective Memorandums of Understanding and delegate signature authority to the Chairman of the Board, County Executive Officer and Director of Personnel; approve the attached amendments to uncodified ordinances 5442-B, 5443-B, AND 5444-B; and approve the attached resolution amending the Administrative Regulations, all to implement revisions to the County's meal allowance policies and practices in order to bring the County into alignment with Internal Revenue Service (IRS) regulations and IRS recommendations for tax and per diem practices.

Background:

Current meal reimbursement practices for PPEO, PCDSA were established through labor agreements reached in prior negotiations. Meal reimbursement practices for management and confidential employees mirrors the PPEO agreement. In 2006, the County adopted a meal reimbursement policy for PPEO, Management, and Confidential employees that increased the amount of meal reimbursement to employees and eliminated the requirement for employees to provide receipts. PCDSA employees are reimbursed under an older negotiated agreement whereby they continue to provide receipts to validate their claim in excess of a lesser amount allowed without a receipt.

- While conducting research on how to implement the new 2006 agreement, it was determined that the County's current meal reimbursement policies and MOU's were not entirely in alignment with either certain IRS regulations or IRS recommendations for implementing meal allowances.

Discussion:

In order to address these issues, County staff opened discussions with both the PCDSA and PPEO labor groups. The attached Letters of Agreement are the result of those discussions.

It is recommended that the County adopt a Per Diem Meal Allowance Plan. The following table outlines Placer County's current meal reimbursement practices versus the recommended changes to implement a Per Diem Plan..

Current Meal Reimbursement (all taxable)	Proposed Meal Allowance
Attending a meal where business directly affecting the County is discussed.	Nontaxable for meals directly related to County business.
Employee on business away from home two hours before or after normal working hours, or more than thirty (30) miles from their office.	Nontaxable for overnight travel. Taxable on business more than 30 miles from primary work location.
Required to work more than two hours before or after a normal work assignment.	Taxable when required to work 2 hours before or after a normal shift.
Attending an official County meeting and the employee is prevented from taking or completing a mid-shift meal break.	
Prevented from taking meals away from the workstation because of extraordinary circumstances, e.g., law enforcement assignments, mandatory overtime, emergencies, or disasters.	Nontaxable due to emergency situations. Nontaxable employer provided meals.

Approval of this action would result in an added benefit to Placer County business practices with regard to meal allowances as all employees would be covered by the same policy and practices. This would create efficiencies in departments as well as the Auditors Office as less administration would be needed to process employee meal claims. Further benefits would be realized as:

- Employees – no need to retain receipts or record expenses which will lessen administrative burdens.
- Departmental staff – claims auditing minimized; reduced administrative burdens.
- Auditor's staff – claims auditing minimized; no disputes related to questionable claims

Fiscal Impact:

There would be an additional cost to the County to implement the recommended meal reimbursement practice. On claims that are deemed "taxable", the County would need to pay related **employment tax for FICA and SUI (7.85%)**. As illustrated in the following table, the per diem rate is slightly higher than the County's current rates for PCDSA and slightly lower for PPEO and management.

	PPEO Rates	PCDSA – without receipts	PCDSA – with receipts	Federal Per Diem – Sacramento Region
Breakfast	\$10	\$5	\$10	\$11
Lunch	\$20	\$8	\$15	\$16
Dinner	\$30	\$15	\$25	\$29
Incidentals	--	--	--	\$3

Federal per diem rates are subject to change annually and depending on the region of travel. As a result, adopting the per diem rate may result in an incremental cost increase to the meal reimbursement expense paid by the County to employees.

The total cost increase to implement the recommended meal allowance policy is estimated at \$80,000 that includes both the new employment taxes the County would pay as well as the incremental rate increase for per diem.

Exhibits:

1. Resolution
2. Un-codified Ordinance
3. Side Letters of Agreement PPEO & PCDSA

Exhibit 1

Before the Board of Supervisors County of Placer, State of California

In the matter of:
**A RESOLUTION MODIFYING CHAPTER 2 OF
ADMINISTRATIVE RULES (MEALS, LODGING,
TRAVEL AND TRANSPORTATION) TO PROVIDE
FOR THE IMPLEMENTATION OF A MEAL
ALLOWANCE BASED ON FEDERAL PER DIEM RATES.**

Resol. No: _____

Ord No: _____

First Reading: _____

The following **RESOLUTION** was duly passed by the Board of Supervisors of the
County of Placer at a regular meeting held **March 25, 2008**
by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest: _____
Clerk of said Board

WHEREAS, the County's current meal reimbursement policies are not entirely in alignment with either certain IRS regulations or IRS recommendations for implementing meal allowances., and

WHEREAS, implementation of the proposed changes to the meal allowance will simplify record keeping and administrative burdens on behalf of both the County and its employees.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Placer hereby approves the modifications of Chapter 2 of the County Administrative Rules in Exhibit A to implement the federal per diem rate for reimbursement of meal costs (additions in bold/underlined text, deletions in strike-through text).

Exhibit A

2. MEAL POLICIES

A. Department Head Authority

The Department Heads or designee may **must** authorize the expenditure of budgeted department funds for the cost of meals for an employee **all meal allowance expenditures in advance for the following:**

- 1) ~~Attending a breakfast, luncheon, or dinner meeting where business directly affecting the County is discussed during the meeting. Examples of allowable business-type meals include when it is impractical to meet during normal working hours, or a meeting does not adjourn during lunch, or an employee is required to go to lunch as a member of a group, such as a Board or Commission where official business is conducted.~~

Non-Taxable Meal Allowance for Meals Directly Related to County Business. Attending a breakfast, luncheon, dinner or other meal meeting or gathering where the main purpose is to conduct business directly affecting the County, county business is actually conducted during the meal period, and there is some specific county business benefit contemplated by county employees at some future time.

a) There must be a specifically identifiable reason for conducting the County's business during the meal. Examples of allowable business meals include when it is impractical to meet during normal working hours, or a meeting does not adjourn during lunch, or an employee is required to go to lunch as a member of a group, such as a Board or Commission where official business is conducted, or when the meal otherwise takes place in a clear business setting.

- 2) ~~Traveling on official business that results in the employee being away from home two hours before or after normal working hours, or more than thirty (30) miles from their office.~~

Non-Taxable Meal Allowance for Overnight Travel. Employees will receive a non-taxable per diem rate for meals when traveling on County business on a temporary basis (one year or less), that results in the employee being away from the location of his or her principal place of business overnight.

a) For these purposes, there are two principal places of business for employees. They are the Western Slope of the County (defined in Placer County Code section 4.16.030.E) or the Eastern Slope of the County (defined in Placer County Code section 4.16.030.D). Examples of situations covered by the allowance include: an employee stays overnight in a County other than Placer County, or an employee who is permanently assigned to the Western Slope of the County stays overnight in the Eastern Slope of the County and visa versa.

- 3) ~~Required to work more than two hours before or after a normal work assignment, and it is impractical or would be an inconvenience or imposition for the employee to go~~

home for a meal and then return to work.

- ~~4) Attending an official County meeting and the employee is prevented from taking or completing a mid-shift meal break.~~
- ~~5) Prevented from taking meals away from the workstation because of extraordinary circumstances, e.g., law enforcement assignments, mandatory overtime, emergencies, or disasters.~~

3) Non-taxable Meal Allowance due to Emergency Situations. Department heads, with the prior verbal approval of the County Executive, may authorize meal allowance expenditures for employees during emergencies or extraordinary or unusual circumstances such as natural disasters, severe inclement weather, imminent or actual failure of county facilities, systems or processes, a health or safety emergency or threat, or extended search and rescue activities. Such verbal approval is effective for not more than 72 hours but may be extended by written approval of the county executive for an indefinite period.

4) Non-taxable Employer Provided Meals. With the prior approval of the County Executive, the Department Head may provide, on County facilities, meals to employees when such meals are provided for a substantial non-compensatory reason and are provided in one of the following circumstances:

a) Employees need to be on call for emergencies during the meal period (examples: A Correctional Officer, Sheriffs Deputy or Sergeant working in the jail; a Public Safety Dispatcher in the Dispatch Center; a Wastewater Treatment Plant Operator covering a flood assignment, etc.);

b) The nature of the assignment (not merely a preference) requires a short meal period;

c) There is an absence of available eating facilities in the area of the work assignment; or,

d) The meal is furnished immediately after working hours because the employee's duties prevented him or her from obtaining a meal during working hours.

5) Taxable Meal Allowance. Employees may receive a taxable meal allowance when required to:

a) Work more than two hours before or after a normal shift and it is impractical or would be an inconvenience or imposition for the employee to go home for a meal and return to work.

b) Travel on official business, i.e. training, that results in the employee being more than thirty (30) miles away from his or her primary work location.

Allowance Amount. The meal allowance amount will be that amount set by and contained in the Federal Domestic Perdiem Rate for breakfast, lunch and/or dinner, in effect on the date the meal allowance is incurred for the geographical location that the meal allowance is

incurred in. A receipt is not necessary to receive the per diem meal allowance amount. Information sufficient for the Auditor to determine that the allowance is being paid under one of the above provisions will be required prior to the allowance being paid.

Incidental Expenses. Reasonable and necessary incidental expenses will be reimbursed for the amount incurred upon presentation of a receipt evidencing the expense. An employee traveling overnight may instead opt to receive the combined meal and incidental expense Federal Domestic Perdiem Rate instead of receipted reimbursement for incidentals.

6. EXPENSE & REIMBURSEMENT RATES AND CONDITIONS

C. Meals, Lodging, and Transportation

Reimbursement will be allowed only for actual travel costs, bridge tolls, parking, lodging, and registration fees, and meals. Meal reimbursement shall be *only for the actual expenditure* by the officer or employee not to exceed the amounts specified will be that amount set by and contained in the Federal Domestic Perdiem Rate for breakfast, lunch and/or dinner, in effect on the date the meal allowance is incurred for the geographical location that the meal allowance is incurred in. A receipt is not necessary to receive the per diem meal allowance amount. Information sufficient for the Auditor to determine that the allowance is being paid under one of the above provisions will be required prior to the allowance being paid in accordance with the federal per diem rate for the location of the travel.

~~Meal reimbursement rates for all employees other than DSA-represented employees will be as follows: Not to exceed: breakfast \$10.00, lunch \$20.00, dinner \$30.00, including tips. Meal reimbursement will be made without necessity of receipts.~~

~~Meal reimbursement rates for DSA-represented employees will be as follows: Not to exceed: breakfast \$10.00, lunch \$15.00, dinner \$25.00, including tips. Any actual expenditure in excess of \$5.00 for breakfast, \$8.00 for lunch, and \$15.00 for dinner must be accompanied by a detailed receipt that specifies the food and beverage purchased.~~

Exceptions may be permitted when attending an official luncheon or banquet at a specified facility and the luncheon or banquet offers a menu selection that exceeds the maximum reimbursement federal per diem rate. However, any amounts claimed above the federal per diem rate may be taxable. Exceptions may be permitted for other special circumstances when approved in advance by the County Executive Officer.

F. Reimbursements for Travel Expenses for Interview Candidates

2) Reimbursable Expenses

c) Meal Costs

The County will reimburse meal costs at the following federal per diem meal rates: effective for the location and the date of the incurred meal expense and will be that amount set by and contained in the Federal Domestic Perdiem Rate for breakfast, lunch and/or dinner, in effect on the date the meal allowance is incurred for the geographical location that the meal allowance is incurred in.

~~Breakfast~~ \$10.00
~~Lunch~~ \$20.00
~~Dinner~~ \$30.00

Exhibit 2

**Before the Board of Supervisors
County of Placer, State of California**

In the matter of: *Amendment* to un-codified
Compensation Ordinances 5442-B, 5443-B, & 5444-B
regarding Meal Allowances.

Ord. No.: _____

FIRST READING: _____

SECOND READING: _____

The following **Ordinance** was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

Ann Holman

THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA,
DOES HEREBY DOES ORDAIN AS FOLLOWS:

Un-codified Compensation Ordinances 5442-B, 5443-B, & 5444-B. are hereby amended as to all provisions related to meal allowances, meal reimbursements, and/or the provision

of meals by the employer. The new meal allowance will be as follows:

The Department Heads or designee must authorize all meal allowance expenditures in advance for the following:

1. Non-Taxable Meal Allowance for Meals Directly Related to County Business. Attending a breakfast, luncheon, dinner or other meal meeting or gathering where the main purpose is to conduct business directly affecting the County, county business is actually conducted during the meal period, and there is some specific county business benefit contemplated by county employees at some future time.

a) There must be a specifically identifiable reason for conducting the County's business during the meal. Examples of allowable business meals include when it is impractical to meet during normal working hours, or a meeting does not adjourn during lunch, or an employee is required to go to lunch as a member of a group, such as a Board or Commission where official business is conducted, or when the meal otherwise takes place in a clear business setting.

2. Non-Taxable Meal Allowance for Overnight Travel. Employees will receive a non-taxable per diem rate for meals when traveling on County business on a temporary basis (one year or less), that results in the employee being away from the location of his or her principal place of business overnight.

a) For these purposes, there are two principal places of business for employees. They are the Western Slope of the County (defined in Placer County Code section 4.16.030.E) or the Eastern Slope of the County (defined in Placer County Code section 4.16.030.D). Examples of situations covered by the allowance include: an employee stays overnight in a County other than Placer County, or an employee who is permanently assigned to the Western Slope of the County stays overnight in the Eastern Slope of the County and visa versa.

3. Non-taxable Meal Allowance due to Emergency Situations. Department heads, with the prior verbal approval of the County Executive, may authorize meal allowance expenditures for employees during emergencies or extraordinary or unusual circumstances such as natural disasters, severe inclement weather, imminent or actual failure of county facilities, systems or processes, a health or safety emergency or threat, or extended search and rescue activities. Such verbal approval is effective for not more than 72 hours but may be extended by written approval of the county executive for an indefinite period.

4. Non-taxable Employer Provided Meals. With the prior approval of the County Executive, the Department Head may provide, on County facilities, meals to employees when such meals are provided for a substantial non-compensatory reason and are provided in one of the following circumstances:

a) Employees need to be on call for emergencies during the meal period (examples: A Correctional Officer, Sheriff's Deputy or Sergeant working in the jail; a Public Safety Dispatcher in the Dispatch Center; a Wastewater Treatment Plant Operator covering a flood assignment, etc.);

- b) The nature of the assignment (not merely a preference) requires a short meal period;
- c) There is an absence of available eating facilities in the area of the work assignment; or,
- d) The meal is furnished immediately after working hours because the employee's duties prevented him or her from obtaining a meal during working hours.

5. Taxable Meal Allowance. Employees may receive a taxable meal allowance when required to:

- a) Work more than two hours before or after a normal shift and it is impractical or would be an inconvenience or imposition for the employee to go home for a meal and return to work.
- b) Travel on official business, i.e. training, that results in the employee being more than thirty (30) miles away from his or her primary work location.

Allowance Amount. The meal allowance amount will be that amount set by and contained in the Federal Domestic Perdiem Rate for breakfast, lunch and/or dinner, in effect on the date the meal allowance is incurred for the geographical location that the meal allowance is incurred in. A receipt is not necessary to receive the per diem meal allowance amount. Information sufficient for the Auditor to determine that the allowance is being paid under one of the above provisions will be required prior to the allowance being paid.

Incidental Expenses. Reasonable and necessary incidental expenses will be reimbursed for the amount incurred upon presentation of a receipt evidencing the expense. An employee traveling overnight may instead opt to receive the combined meal and incidental expense Federal Domestic Perdiem Rate instead of receipted reimbursement for incidentals.

Exhibit 3

**SIDE LETTER OF AGREEMENT
PLACER PUBLIC EMPLOYEES' ORGANIZATION (PPEO)**

This is a letter of agreement intended to implement the following meal allowance and incidental expense policy:

This Side Letter of Agreement is entered into between the County of Placer and the PPEO ("Parties"). The Parties mutually agree that effective the first day of the month following adoption of this side letter:

The Department Head or designee must authorize all meal allowance expenditures in advance for the following:

1. **Non-Taxable Meal Allowance for Meals Directly Related to County Business.** Attending a breakfast, luncheon, dinner or other meal meeting or gathering where the main purpose is to conduct business directly affecting the County, County business is actually conducted during the meal period, and there is some specific County business benefit contemplated by County employees at some future time.
 - a. There must be a specifically identifiable reason for conducting the County's business during the meal. **Examples** of allowable business meals include when it is impractical to meet during normal working hours, or a meeting does not adjourn during lunch, or an employee is required to go to lunch as a member of a group, such as a Board or Commission where official business is conducted, or when the meal otherwise takes place in a clear business setting.
2. **Non-Taxable Meal Allowance for Overnight Travel.** Employees will receive a non-taxable per diem rate for meals when traveling on County business on a temporary basis (one year or less), that results in the employee being away from the location of his or her principal place of business overnight.
 - a. For these purposes there are two principle places of business for employees. They are the Western Slope of the County (defined in Placer County Code section 4.16.030.E) or the Eastern Slope of the County (defined in Placer County Code section 4.16.030.D). **Examples** of situations covered by the allowance include: an employee stays overnight in a County other than Placer County, or an employee who is permanently assigned to the Western Slope of the County stays overnight in the Eastern Slope of the County and visa versa.
3. **Non-Taxable Meal Allowance due to Emergency Situations.** Department heads, *with the prior verbal approval of the County Executive*, may authorize meal allowance expenditures for employees during emergencies or extraordinary or unusual circumstances such as natural disasters, severe inclement weather, imminent or actual failure of county facilities, systems or processes, a health or safety emergency or threat, or extended search and rescue activities. Such verbal approval is effective for not more than 72 hours but may be extended by written approval of the county executive for an indefinite period.
4. **Non-Taxable Employer Provided Meals.** *With the prior approval of the County Executive* the Department Head may provide, on County facilities, meals to

**SIDE LETTER OF AGREEMENT
PLACER PUBLIC EMPLOYEES' ORGANIZATION (PPEO)**

employees when such meals are provided for a substantial non-compensatory reason and are provided in one of the following circumstances:

- a. Employees need to be on call for emergencies during the meal period (examples; A Correctional Officer working in the jail; a Public Safety Dispatcher in the Dispatch Center; a Wastewater Treatment Plant Operator covering a flood assignment, etc.);
 - b. The nature of the assignment (not merely a preference) requires a short meal period;
 - c. There is an absence of available eating facilities in the area of the work assignment; or,
 - d. The meal is furnished immediately after working hours because the employee's duties prevented him or her from obtaining a meal during working hours.
5. **Taxable Meal Allowance.** Employees may receive a taxable meal allowance when required to:
- a. Work more than two hours before or after a normal shift and it is impractical or would be an inconvenience or imposition for the employee to go home for a meal and return to work.
 - b. Travel on official business, i.e. training, that results in the employee being more than thirty (30) miles away from his or her primary work location.

Allowance Amount. The meal allowance amount will be that amount set by and contained in the Federal Domestic Perdiem Rate for breakfast, lunch and/or dinner, in effect on the date the meal allowance is incurred for the geographical location that the meal allowance is incurred in. A receipt is not necessary to receive the per diem meal allowance amount. Information sufficient for the Auditor to determine that the allowance is being paid under one of the above provisions will be required prior to the allowance being paid.

Incidental Expenses. Reasonable and necessary incidental expenses will be reimbursed for the amount incurred upon presentation of a receipt evidencing the expense. An employee traveling overnight may instead opt to receive the combined meal and incidental expense Federal Domestic Perdiem Rate instead of receipted reimbursement for incidentals.

This agreement is the result of meeting and conferring between the parties and is a full understanding on the above matter. This Side Letter of Agreement supersedes any conflicting provisions contained in the Administrative Rules and the Placer County Code. This Side Letter of Agreement will be incorporated into the next negotiated Memorandum of Understanding between the Parties.

COUNTY OF PLACER

**SIDE LETTER OF AGREEMENT
PLACER PUBLIC EMPLOYEES' ORGANIZATION (PPEO)**

Jim Holmes, Chairman, Board of Supervisors

Date

Tom Miller, County Executive Officer

Nancy Nittler, Personnel Director

PLACER PUBLIC EMPLOYEES' ORGANIZATION

Kathy Widing, Business Representative

Date

**SIDE LETTER OF AGREEMENT
PLACER COUNTY DEPUTY SHERIFF'S ASSOCIATION (PCDSA)**

This is a letter of agreement intended to implement the following meal allowance and incidental expense policy:

This Side Letter of Agreement is entered into between the County of Placer and the PCDSA ("Parties"). The Parties mutually agree that effective the first of day of the month following adoption:

The Department Head or designee must authorize all meal allowance expenditures in advance for the following:

1. **Non-Taxable Meal Allowance for Meals Directly Related to County Business.** Attending a breakfast, luncheon, dinner or other meal meeting or gathering where the main purpose is to conduct business directly affecting the County, County business is actually conducted during the meal period, and there is some specific County business benefit contemplated by County employees at some future time.
 - a. There must be a specifically identifiable reason for conducting the County's business during the meal. **Examples** of allowable business meals include when it is impractical to meet during normal working hours, or a meeting does not adjourn during lunch, or an employee is required to go to lunch as a member of a group, such as a Board or Commission where official business is conducted, or when the meal otherwise takes place in a clear business setting.
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**SIDE LETTER OF AGREEMENT
PLACER COUNTY DEPUTY SHERIFF'S ASSOCIATION (PCDSA)**

4. verbal approval is effective for not more than 72 hours but may be extended by written approval of the county executive for an indefinite period.
5. **Non-Taxable Employer Provided Meals.** *With the prior approval of the County Executive* the Department Head may provide, on County facilities, meals to employees when such meals are provided for a substantial non-compensatory reason and are provided in one of the following circumstances:
 - a. Employees need to be on call for emergencies during the meal period (example: A Sheriff's Deputy or Sergeant working in the jail);
 - b. The nature of the assignment (not merely a preference) requires a short meal period;
 - c. There is an absence of available eating facilities in the area of the work assignment; or,
 - d. The meal is furnished immediately after working hours because the employee's duties prevented him or her from obtaining a meal during working hours.
6. **Taxable Meal Allowance.** Employees may receive a taxable meal allowance when required to:
 - a. Work more than two hours before or after a normal shift and it is impractical or would be an inconvenience or imposition for the employee to go home for a meal and return to work.
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Incidental Expenses. Reasonable and necessary incidental expenses will be reimbursed for the amount incurred upon presentation of a receipt evidencing the expense. An employee traveling overnight may instead opt to receive the combined meal and incidental expense Federal Domestic Perdiem Rate instead of receipted reimbursement for incidentals.

This agreement is the result of meeting and conferring between the parties and is a full understanding on the above matter. This Side Letter of Agreement supersedes any conflicting provisions contained in the Administrative Rules and the Placer County Code. This Side Letter of Agreement will be incorporated into the next negotiated Memorandum of Understanding between the Parties.

**SIDE LETTER OF AGREEMENT
PLACER COUNTY DEPUTY SHERIFF'S ASSOCIATION (PCDSA)**

COUNTY OF PLACER

Jim Holmes, Chairman, Board of Supervisors

Date

Tom Miller, County Executive Officer

Nancy Nittler, Personnel Director

PLACER PUBLIC EMPLOYEES' ORGANIZATION

Josh Tindall, President

Date