

Wasco County SWCD Policy: Official Compensation – Meals, Branded Materials, and Employee Recognition

Adopted by the Wasco County SWCD Board October 2025; updated May 2026

Purpose

This policy affirms the District’s commitment to supporting staff, board members, and partners through transparent, equitable, and mission-aligned compensation practices. It outlines the provision of meals, branded materials, and recognition items as part of the official compensation package, consistent with Oregon ethics law and public stewardship standards.

Section 1: Meals and Refreshments

Authorized Scenarios

The District may provide meals or refreshments under the following work-related conditions:

- **Mandatory All-Staff Meetings:** When meetings exceed three hours or overlap with standard mealtimes.
- **Grant Application Work Sessions:** During high-priority deadlines requiring extended staff effort.
- **Board Meetings:** When board members, staff, and invited partners are present for extended discussions.
- **Collaborative Planning Events:** Including interagency workshops, stakeholder engagement sessions, or strategic retreats hosted by SWCD.

Eligibility

Meals may be provided to:

- SWCD employees
- SWCD board members
- Interns and temporary staff
- Invited partners or collaborators participating in authorized events

Compliance and Documentation

- All meal expenses must be pre-approved by the District Manager or designee.
- Purchases must be reasonable, cost-effective, and documented in accordance with SWCD financial policies.
- Receipts and justification must be retained for audit purposes.

Ethics Clarification

In accordance with Oregon Government Ethics Commission Advisory Opinion 25-126A, meals provided under this policy are considered part of the official compensation package and do not constitute gifts under ORS 244.020(6)(b)(F).

Section 2: Branded Materials and Apparel

Purpose and Use

Branded items—such as shirts, jackets, water bottles, pens, and field gear—are provided to support:

- Outreach and public visibility
- Fieldwork and operational safety
- Team identity and professional presentation

Distribution and Value

- Items may exceed \$50 in value (e.g., LL Bean sweatshirts) when justified by quality, durability, or field use.
- Distribution must be equitable across staff and aligned with job duties or public engagement roles.
- Items are considered part of the official compensation package and are not classified as gifts under ORS 244.020(6)(b)(F).

Section 3: Employee Recognition and Morale Support

Authorized Items

The District may provide small tokens of appreciation to employees, including:

- Birthday gifts
- Milestone acknowledgments (e.g., work anniversaries, retirements)
- Morale-building items (e.g., thank-you cards, small seasonal gifts)

Value and Funding

- Recognition items shall not exceed \$50 per occasion **and must be tangible, non-cash items to maintain de minimis status.**
- All items must be funded by SWCD and authorized by the District Manager or designee.
- Gifts from external parties or between staff must comply with ORS 244.025 and be evaluated for potential legislative or administrative interest.
- **Cash-equivalent items such as gift cards, gift certificates, or prepaid debit cards are considered taxable compensation under IRS rules and therefore will not be used for employee recognition unless processed through payroll. To maintain de minimis, non-taxable status, the District will provide only tangible, low-value items for birthdays, milestones, and morale support.**
- **The District may provide occasional tangible holiday gifts such as hams, turkeys, or seasonal gift baskets. These items qualify as de minimis fringe benefits under IRS guidelines and are not taxable to employees when reasonable in value and provided infrequently.**

Ethics Clarification

Recognition items provided by SWCD are considered part of the official compensation package and are not classified as gifts under ORS 244.020(6)(b)(F), provided they are authorized by this policy.

Section 4: Tax Considerations

Meals and items provided under this policy are intended to qualify as de minimis fringe benefits under IRS guidelines and are not taxable to employees when:

- Provided occasionally and for business purposes
- Offered on SWCD premises or during work-related events
- Documented and reasonable in value

Cash-equivalent items, including gift cards and gift certificates, do not qualify as de minimis fringe benefits and are taxable to employees. The District will avoid providing cash-equivalent items unless they are intentionally processed through payroll as taxable wages.

Review and Updates

This policy shall be reviewed annually **or as needed** by the District Manager and Board to ensure continued alignment with ethics guidance, operational needs, and fiscal responsibility.