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**BOARD OF COUNTY COMMISSIONERS  
HILLSBOROUGH COUNTY  
TAMPA, FLORIDA 33601**

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**BOARD POLICY- SECTION NUMBER: 07.02.01.00**

**Subject: Payroll Deductions for the Board of County Commissioners  
Payroll**

**Effective Date: May 2, 2007**

**Supersedes: September 21, 2005 and November 3, 1993**

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**Purpose:**

The Board of County Commissioners (BOCC) recognizes that providing employees the opportunity to choose among various payroll deductions has the potential to increase employee benefits and employment satisfaction, and enhance employees' ability to save for retirement or future needs, all of which have a positive impact on productivity. This policy also provides employees a convenient opportunity to contribute to charitable organizations, which provide services to citizens of the Hillsborough County area (which includes contiguous counties) and helps to reduce the burden of government on its taxpayers.

**Policy:**

I. This policy shall govern payroll deductions for the BOCC payroll, which consists of the County Administrator's organization and all independent Boards and Agencies directly paid through that process. This policy also governs the general procedures for the County's annual charitable giving campaign.

All requests for payroll deduction authority, except those deductions which are required by law, or authorized by this policy, shall be approved by the BOCC prior to implementation.

All requests for payroll deduction shall first be submitted to the Human Resources Department (the Department) for review and evaluation in conjunction with the Clerk of Circuit Courts Payroll Department. After review and positive consideration by the Department, the request shall be forwarded to the County Administrator with a recommendation to submit for BOCC approval, except as further provided in this Policy. Employee generated payroll reductions to the County's Fiscal Agent, approved pursuant

to this Policy, is not considered a permanent payroll reduction requiring BOCC approval.

The Department shall have the right to request information from entities requesting payroll deductions as it deems necessary for its review, evaluation, and recommendation.

The review process shall include, but not be limited to, consideration of the duplication or overlap of products or services provided by existing payroll deductions, the level of staff support necessary to administer the deduction, and the parameters defined in paragraph II below.

The product or service to be supplied must meet a specific need or provide a direct benefit to a significant number of employees, except as further provided in this Policy.

Existing payroll deductions will be evaluated at least once every five years by the Director of Human Resources who will provide a report to the County Administrator. This evaluation shall include a review of employee participation to determine if there is sufficient interest to justify continuing to provide the deduction. In addition, any deduction shall be subject to review as often as the County Administrator deems necessary. Review of collective bargaining agreements shall be as provided in the agreement.

Participation by employees in payroll deductions, except as provided by law or collective bargaining agreements, shall be entirely voluntary.

Implementation of approved payroll deductions shall be the responsibility of the Clerk of the Circuit Court.

II. Payroll deductions will be considered in four categories:

- A) Commercial
- B) Charitable/Nonprofit
- C) Personal/Savings Programs
- D) Union Deduction

A. Commercial

This category shall include payroll deduction requests from Human Resources for Board of County Commissioners' approved employee benefits programs that have been reviewed and approved by the Insurance Committee pursuant to their purchasing policies as defined in Board Policy - Section Number: 07.04.01.01.

B. Charitable/Nonprofit

The County Administrator is authorized to select a Campaign Manager and Fiscal Agent to coordinate and administer the annual charitable giving campaign

in order to give employees choices which comply with this policy for contributions to charities that directly provide human services to individuals and families in need in the Hillsborough County area. The County Administrator shall approve all solicitation of employees and shall establish the criteria and timetable for any campaign. The Campaign Manager must adhere to the employee campaign process and schedule established by the County Administrator or his designee(s).

Charitable/Nonprofit organizations eligible for receipt of charitable donations during the annual charitable giving campaign must meet the following criteria as determined by the sworn affidavit submitted on its behalf well prior to the date established for obtaining approval as an eligible organization for a given campaign:

1. The organization must be tax exempt under 26 U.S.C. § 501 (c) (3).
2. Contributions to the organization must be tax deductible pursuant to 26 U.S.C. § 170.
3. The organization is not excluded from contributions by federal law.
4. The organization must demonstrate through a well-defined program that provides a substantial direct benefit to the citizens of Hillsborough County. This includes a requirement to provide direct services to citizens of the Hillsborough County area. The services must demonstrate support and provide measurable outcomes for programs which directly improve the well-being of the community. The organization must provide a current list of Board of Directors that demonstrates local presence and oversight. A representative, with authority to bind the eligible organization, must sign a sworn affidavit (Attachment 1) confirming that they meet all requirements under this policy for each year of participation. This information is subject to inspection and audit and if this affidavit is found to be false, that organization will be barred from participation in the Hillsborough County campaign for a period no less than 10 years and the false affidavit may be forwarded to the State Attorney.
5. The organization's activities must not contain an element that is more than incidentally political in nature; the organization's activities must not be primarily political, religious, professional, or fraternal in nature.
6. The organization must not be in violation of any state or federal laws prohibiting discrimination.
7. The organization must have its financial records audited annually by an independent certified public accountant whose examination conforms to generally accepted auditing standards. A copy of the most recent audit

report shall be provided to the Campaign Manager upon application for approval as an eligible organization. The audit must verify the local activities of the organization.

8. The organization must spend no more than 25% of its dollars contributed on administrative or fund-raising expenses, as determined by Internal Revenue Service 990 Report. This Report must verify the activities of the local organization.
9. Organizations must be properly registered as a charitable organization as required by the Solicitation of Contributions Act, Sections 496.407 - 496.424, Florida Statutes.

C. Personal/Savings Programs

This category shall include deductions for the purpose of purchasing U.S. Savings Bonds, contributions to deferred compensation plans, deposits to credit unions and/or other employee programs as approved by the BOCC.

D. Union Deduction

Union deductions will be limited to deductions as mandated by collective bargaining agreements entered into between the BOCC and any collective bargaining unit.

III. The BOCC may authorize an additional amount to be included in any payroll deduction, which shall be retained by the County to cover reasonable costs incurred for the administration of the payroll deduction. Reasonable costs shall include but not be limited to accounting and distribution costs.

The BOCC may increase the amount of any payroll deduction to cover the sales tax payable should the product or service be taxable under Florida law.

Approved By: Board of County Commissioners  
Approval Date: May 2, 2007

**ATTACHMENT 1  
CERTIFICATION OF QUALIFIED CHARITABLE ORGANIZATION**

I hereby certify under penalty of law that \_\_\_\_\_  
Name of Charitable Organization

which has its office headquarters located at \_\_\_\_\_  
Address of Charitable Organization

meets all criteria identified in Hillsborough County Board of County Commissioners Policy Section Number 07.02.01.00, Paragraph II B, to be considered eligible to receive donations from the Hillsborough County Annual Charitable Giving Campaign. The organization must adhere to the employee giving campaigning process and schedule by the County Administrator or his designee(s). This charitable organization certifies meeting the following criteria:

1. The organization must be tax exempt under 26 U.S.C. § 501 (c) (3)
2. Contributions to the organization must be tax deductible pursuant to 26 U.S.C. § 170.
3. The organization is not excluded from contributions by federal law.
4. The organization provides direct services to citizens of the Hillsborough County area through a physical establishment with a location located in Hillsborough County or a county that is physically contiguous to Hillsborough County. The services provided must be of a nature normally performed by an organization identified under 26 U.S.C. § 501 (c) (3) and must directly provide human services to individuals and families in the Hillsborough County Area. A representative, with authority to bind the eligible organization, must sign this sworn affidavit confirming that they meet all requirements under this policy for each year of participation. This information is subject to inspection and audit and if this affidavit is found to be false, that organization will be barred from participation in the Hillsborough County campaign for a period no less than 10 years and the false affidavit may be forwarded to the State Attorney. A list of the Hillsborough County area Board of Directors must be attached to demonstrate local governance.
5. The organization's activities must not contain an element that is more than incidentally political in nature; the organization's activities must not be primarily political, religious, professional, or fraternal in nature.
6. The organization must not be in violation of any state or federal laws prohibiting discrimination.
7. The organization must have its financial records audited annually by an independent certified public accountant whose audit conforms to generally accepted auditing standards. A copy of the most recent audit report, verifying activities in the local Hillsborough County area, shall be provided to the County or its Fiscal Agent upon request.
8. The organization must spend no more than 25% of its dollars contributed on administrative or fund-raising expenses, as determined by Internal Revenue Service 990 Report. The Report must verify activities of the local organization.
9. Organizations must be properly registered as a charitable organization as required by the Solicitation of Contributions Act, Sections 496.407 – 496.424, Florida Statutes

This certification is made without reservation and to the best of my belief without any limitation.

\_\_\_\_\_  
Printed Name and Address of Person making certification on behalf of above listed Charitable Organization

\_\_\_\_\_  
Position held in or relation to above listed Charitable Organization

\_\_\_\_\_  
Signature and Date

**CERTIFICATION MADE BY FISCAL AGENT FOR HILLSBOROUGH COUNTY**

As Fiscal Agent for Hillsborough County Annual Charitable Giving Campaign of 20\_\_, I hereby certify under penalty of law that to the best of my knowledge and belief, and after a due diligence inquiry, the above Charitable Organization meets all listed criterion listed above.

\_\_\_\_\_  
Name and Position of Representative acting as Fiscal Agent to Hillsborough County

\_\_\_\_\_  
Signature and Date

This form is a public record to be maintained by Fiscal Agent and a copy is to be sent to Human Resources